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DRAFT 2026/2031 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

MARCH 2026

To the Speaker

Section 21(1)(a) of the Municipal Finance Management Act, No. 56 of 2003 (MFMA), requires the Executive Mayor of Drakenstein Municipality to coordinate the process for preparing the annual budget and for reviewing the Municipality's Integrated Development Plan (IDP) and budget-related policies to ensure that the tabled budget and any revisions of the IDP and budget-related policies are mutually consistent and credible.

The MFMA requires that the Executive Mayor must table the annual budget at a Council meeting at least 90 days before the start of a budget year. Furthermore, section 17 of the MFMA determines that the tabled annual budget must be in the prescribed format, must generally be divided into a capital and operating budget as may be prescribed, and must be accompanied by certain documents.

I herewith submit the annual budget (Draft 2026/2031 MTREF Budget Report) for the 2026/2031 financial years for consideration by the Council for approval at the end of May 2026.

The draft budget and IDP are now open for public consultation, whereby all affected stakeholders, including councillors and political parties, can submit comments, which must be considered prior to the final tabling of the budget for final approval in May 2026.

STEPHEN KORABIE
EXECUTIVE MAYOR

30 March 2026

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ABBREVIATIONS AND ACRONYMS

AMR	AUTOMATED METER READING
ASGISA	ACCELERATED AND SHARED GROWTH INITIATIVE
BFI	BUDGET FACILITY FOR INFRASTRUCTURE
BPC	BUDGET PLANNING COMMITTEE
CBD	CENTRAL BUSINESS DISTRICT
CESA	CONSULTING ENGINEERS SOUTH AFRICA
CFO	CHIEF FINANCIAL OFFICER
CM	CITY MANAGER
CPI	CONSUMER PRICE INDEX
CRR	CAPITAL REPLACEMENT RESERVE
DBSA	DEVELOPMENT BANK OF SOUTH AFRICA
DoRA	DIVISION OF REVENUE ACT
DWA	DEPARTMENT OF WATER AFFAIRS
EE	EMPLOYMENT EQUITY
EEDSM	ENERGY EFFICIENCY DEMAND SIDE MANAGEMENT
EM	EXECUTIVE MAYOR
FBS	FREE BASIC SERVICES
GDP	GROSS DOMESTIC PRODUCT
GFS	GOVERNMENT FINANCIAL STATISTICS
GRAP	GENERAL RECOGNISED ACCOUNTING PRACTICE
HR	HUMAN RESOURCES
HSRC	HUMAN SCIENCE RESEARCH COUNCIL
IDP	INTEGRATED DEVELOPMENT STRATEGY
IMESA	INSTITUTE OF MUNICIPAL ENGINEERS OF SOUTH AFRICA
IT	INFORMATION TECHNOLOGY
IUDG	INTEGRATED URBAN DEVELOPMENT GRANT
kℓ	KILOLITRE
KM	KILOMETRE
KPA	KEY PERFORMANCE AREA
KPI	KEY PERFORMANCE INDICATOR
kWh	KILOWATT
ℓ	LITRE
LED	LOCAL ECONOMIC DEVELOPMENT
MEC	MEMBER OF THE EXECUTIVE COMMITTEE
MFMA	MUNICIPAL FINANCIAL MANAGEMENT ACT PROGRAMME
MBRR	MUNICIPAL BUDGET AND REPORTING REGULATIONS
MMC	MEMBER OF MAYORAL COMMITTEE

MPRA	MUNICIPAL PROPERTY RATES ACT
MSA	MUNICIPAL SYSTEMS ACT
MTEF	MEDIUM-TERM EXPENDITURE FRAMEWORK
MTREF	MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK
NERSA	NATIONAL ELECTRICITY REGULATOR SOUTH AFRICA
NGO	NON-GOVERNMENTAL ORGANISATIONS
NKPIs	NATIONAL KEY PERFORMANCE INDICATORS
OHS	OCCUPATIONAL HEALTH AND SAFETY
OP	OPERATIONAL PLAN
PBO	PUBLIC BENEFIT ORGANISATIONS
PHC	PROVINCIAL HEALTH CARE
PMS	PERFORMANCE MANAGEMENT SYSTEM
PPE	PROPERTY PLANT AND EQUIPMENT
PPP	PUBLIC PRIVATE PARTNERSHIP
PTIS	PUBLIC TRANSPORT INFRASTRUCTURE SYSTEM
RG	RESTRUCTURING GRANT
RSC	REGIONAL SERVICES COUNCIL
SALGA	SOUTH AFRICAN LOCAL GOVERNMENT ASSOCIATION
SAPS	SOUTH AFRICAN POLICE SERVICE
SDBIP	SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN
SMME	SMALL MICRO AND MEDIUM ENTERPRISES

PART 1 – ANNUAL BUDGET

1.1 DRAFT COUNCIL RESOLUTION

1.1.1 It is recommended that the Council take note of the following draft resolutions in terms of the draft budget:

1.1.1.1 The draft 2026/2031 Medium Term Revenue and Expenditure Framework (MTREF) is attached as Annexure A to the item, as aligned to the annual budget.

1.1.1.2 The draft operating budget revenue of R4,382,417,895 for the 2026/2027 financial year.

1.1.1.3 The draft operating budget expenditure of R3,967,793,640 for the 2026/2027 financial year.

1.1.1.4 The draft capital budget expenditure of R569,094,292 for the 2026/2027 financial year.

1.1.1.5 The draft capital budget expenditure funding sources of R569,094,292 for the 2026/2027 financial year.

1.1.1.6 The following draft multi-year capital projects, Rehabilitation & Upgrade of Paarl Waste Water Treatment Works (R463,152,174) and Construction of New Cell at Wellington Landfill Site (R266,600,000), that exceeds the amount of R50 million referred to in Regulation 13(2)(c) of the Municipal Budget and Reporting Regulations.

1.1.1.7 The following draft tariffs are recommended:

1.1.1.7.1 Property rates tariff decrease of 3.7%;

1.1.1.7.2 Water tariff increase of 7.7%;

1.1.1.7.3 Sewerage/sanitation tariff increase of 4.5%; and

1.1.1.7.4 Refuse removal tariff increase of 4.5%;

1.1.1.8 The electricity bulk purchases increase is 9.01% for electricity purchases by the municipality from ESKOM with effect 1 July 2026. The preliminary tariff increase that the municipality will give through to consumers is an average of 6.3% with effect from 1 July 2026, but this tariff increase is subject to NERSA approval and might increase or decrease with the approval of the final budget in May 2026.

1.1.1.9 The water bulk purchases increase is 20.6% by the municipality from the City of Cape Town with effect 1 July 2026. The preliminary tariff increase that the municipality will give through to consumers is 7.7% with effect from 1 July 2026.

1.1.1.10 The draft annual budget for the 2026/2027 financial year as well as the indicative estimates for the four outer financial years (2027/2028 to 2030/2031) as set out in the new mSCOA version 7.1 Schedules A1 to A10 and SA1 to SA38 included in Appendix 2 to the Draft 2026/2031 MTREF Budget Report.

1.1.2 It is recommended that Council notes:

1.1.2.1 That a draft budgeted operating surplus of R414,624,255 is anticipated to be realised for the 2026/2027 financial year as set out in Table 3 of the draft 2026/2031 MTREF Budget Report. The format in which the budget is presented aligns with legislative prescripts which require the operating surplus to include capital government grants and subsidies allocated in the capital budget and does not represent cash only, but if this is subtracted the operating surplus is in the region of R24,078,763.

1.1.2.2 That any actual cash surpluses at year-end will be used to increase Drakenstein's Capital Replacement Reserve to be utilised for future infrastructure assets investment and the redemption of external loans.

1.1.2.3 The envisaged draft increases/decreases in the property rates, fees, charges, and tariffs as set in the Tariff Book attached as Annexure B to this item.

1.1.2.4 That Drakenstein's investments and cash as at 28 February 2026 amounted to R1,504,881,935 made up of the following:

- 1.1.2.4.1 Nedbank Primary account (R314,093,032);
- 1.1.2.4.2 ABSA investments (R479,658,807);
- 1.1.2.4.3 African Bank investments (R485,944,376);
- 1.1.2.4.4 Standard Bank investments (R205,610,344); and
- 1.1.2.4.5 Nedbank investments (R19,575,376).

1.1.2.5 The proposed total cost to the municipality's expenses for the salary, allowances and benefits of the Executive Mayor, Speaker, Deputy Executive Mayor, Chief Whip, Mayoral Committee Members, ordinary councillors, City Manager (CM), Chief Financial Officer (CFO) and Executive Directors as set out in SA23 included in Annexure A.

1.1.2.6 That Drakenstein Municipality does not have any current service delivery agreements, including material amendments to existing service delivery agreements, with any service provider who renders any power or function on behalf of Drakenstein Municipality as defined in Section 1 of the Municipal Systems Act.

1.1.2.7 That Drakenstein Municipality does not have any municipal entities.

1.1.3 The City Manager in terms of legislation invites the local community through advertisements in the local media to submit representations in connection with the 2026/2027 draft operational and capital budget as required by the MFMA and the Municipal Systems Act.

1.1.4 The IDP and budget open day programme will be followed in April 2026 as approved by the Council in the IDP review item.

1.2 EXECUTIVE SUMMARY

The preparation of the 2026/2031 Medium-Term Revenue and Expenditure Framework (MTREF) is informed by the strategic objectives, development priorities, and service delivery commitments as articulated in the Municipality's Integrated Development Plan (IDP). The budget gives effect to Council's strategic vision by aligning available financial resources to the identified needs, challenges, and growth opportunities within the Drakenstein municipal area. Through this alignment, the Municipality seeks to promote sustainable service delivery, strengthen infrastructure investment, support economic development, and enhance the overall quality of life for all communities. The 2026/2027 budget, together with the four outer financial years, sets out the projected revenue, anticipated expenditure, and funding framework required to ensure financial sustainability and responsible fiscal management over the medium term.

The Draft 2026/2031 MTREF Budget Report addresses the proposed operating and capital budgets, tariff determinations, and funding sources to ensure that the Municipality continues to deliver services to the local community in a financially sustainable manner. The application of sound financial management principles in the compilation and implementation of Drakenstein's Long-Term Financial Plan remains fundamental to maintaining financial viability. Emphasis is placed on realistic revenue projections, cost containment, prudent cash flow management, and sustainable infrastructure investment to ensure that municipal services are delivered efficiently, economically, and equitably to all communities over the medium to long term.

The Budget Circulars issued by the National and Provincial Treasury provide the framework and key macro-economic assumptions that guide the preparation of the 2026/27 MTREF. In line with MFMA Circular No. 132, South Africa's economy is projected to grow by 1.2 per cent in 2025/2026, with medium-term growth expected to average 1.8 per cent as infrastructure investment and reform implementation gain momentum. Consumer price inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27, reflecting a moderation in price pressures and movement toward a lower inflation environment. The anticipated lower inflation trajectory is expected to support reduced interest rates over time, stimulate household spending and private investment, and enhance overall economic competitiveness.

While the inflation outlook remains relatively stable within the target range, municipalities must remain cognisant of fiscal constraints, administered price pressures, and broader economic risks when finalising revenue projections, tariff adjustments, and expenditure growth assumptions for the 2026/2031 MTREF.

National Treasury has awarded Drakenstein Municipality a Budget Facility Infrastructure (BFI) grant amounting to R1.38 billion over the medium term to support critical wastewater and sanitation infrastructure upgrades within the municipal area. The funding has enabled the upgrading of the Paarl Wastewater Treatment Works, the construction of the Southern Paarl Bulk Sewer, and the rehabilitation and modernisation of ageing sanitation infrastructure across Drakenstein to enhance system capacity, environmental compliance, sustainability, and long-term resilience. The 2026/2027 financial year represents the final year of the BFI allocation, with an amount of R225 million to be spent, marking the culmination of this strategic infrastructure investment programme.

Legislative Requirements

Sections 15 to 24 of the MFMA, read together with regulations 9 to 20 of Municipal Budget and Reporting Regulations (MBRR) govern the compilation and approval of municipal budgets.

The MFMA states the following:

“15. Appropriation of funds for expenditure

A municipality may, except where otherwise provided in this Act, incur expenditure only –

- (a) In terms of an approved budget; and

- (b) Within the limits of the amounts appropriated for the different votes in an approved budget.

16. Annual budgets

- (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- (3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

1.3 HIGH LEVEL OPERATING BUDGET SUMMARY

1.3.1 Operating Revenue Per Department

The high level tabled operating revenue budget per department (vote) is set out in Table 1 below. The departments (votes) are directly linked to the functional organisational structure approved by Council and amended from time to time as allowed.

Anticipated operating revenue for 2026/2027 is estimated at R4,382,417,895 or R41,163,429 (0.95%) more than the 2025/2026 approved adjustments budget revenue of R4,341,254,466.

This is mainly due to a decrease in the Regional Bulk Infrastructure Grant allocated to Drakenstein Municipality for the implementation of Sanitation Infrastructure Projects.

TABLE 1: 2026/2031 MEDIUM TERM OPERATING REVENUE PER VOTE											
Serial Number	Description	2022/2022 Audited Actual	2023/2024 Audited Actual	2024/2025 Audited Actual	2025/2026 Original Budget	2025/2026 Revised Operating Budget	2026/2027 Draft Operating Budget	2027/2028 Draft Operating Budget	2028/2029 Draft Operating Budget	2029/2030 Draft Operating Budget	2030/2031 Draft Operating Budget
Column Reference	A	B	C	D	E	F	G	H	I	J	K
1	CITY MANAGER	-	-	-	-	-	-	-	-	-	-
2	FINANCIAL SERVICES	514,397,432	593,548,035	652,393,266	644,969,949	665,038,517	703,619,706	738,234,615	762,625,545	787,302,278	812,959,824
3	CORPORATE AND PLANNING SERVICES	48,557,928	50,820,372	35,317,318	48,048,436	51,577,519	49,887,968	50,868,861	51,853,576	52,870,488	53,904,486
4	SAFETY AND COMMUNITY SERVICES	159,584,050	178,062,039	159,662,651	221,877,008	230,406,449	236,834,900	269,004,801	233,101,234	238,432,182	244,810,872
5	ENGINEERING SERVICES	2,192,269,092	2,751,272,327	3,159,263,435	3,362,441,488	3,394,231,981	3,392,075,321	3,319,995,729	3,564,661,621	3,829,721,390	4,117,412,064
6	INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-
7	RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-
8	IDP, RESEARCH AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
9	COMMUNICATION AND MARKETING	-	-	-	-	-	-	-	-	-	-
10	STRATEGIC PERFORMANCE MANAGEMENT	-	-	-	-	-	-	-	-	-	-
11	Total Operating Revenue	2,914,808,501	3,573,702,773	4,006,636,670	4,277,336,881	4,341,254,466	4,382,417,895	4,378,104,006	4,612,241,976	4,908,326,338	5,229,087,246

The revenue also includes an amount of R12,000,000 Neighbourhood Development Partnership Grant allocated for the 2026/2027 financial year. The Equitable Share increases with R15,620,000 (R264,583,000 - R248,963,000) and a projected increase of R9,845,000 (R21,985,000 – R12,140,000,000) relates to Integrated National Electrification Programme (INEP) Grant. Proposed yearly tariff increases also contribute to the year-on-year growth in Property Rates and Trading Services Revenue.

1.3.2 Operating Expenditure Per Department

The high level tabled operating expenditure budget per department (vote) is set out in Table 2 below.

TABLE 2: 2026/2031 MEDIUM TERM OPERATING EXPENDITURE PER VOTE											
Serial Number	Description	2022/2022 Audited Actual	2023/2024 Audited Actual	2024/2025 Audited Actual	2025/2026 Original Budget	2025/2026 Revised Operating Budget	2026/2027 Draft Operating Budget	2027/2028 Draft Operating Budget	2028/2029 Draft Operating Budget	2029/2030 Draft Operating Budget	2030/2031 Draft Operating Budget
Column Reference	A	B	C	D	E	F	G	H	I	J	K
1	CITY MANAGER	4,363,676	2,409,593	2,816,515	3,822,265	6,673,199	3,267,482	3,586,396	3,921,218	4,281,990	4,670,555
2	FINANCIAL SERVICES	134,470,938	77,210,302	78,958,884	97,406,400	176,827,106	106,416,755	113,179,321	121,223,498	131,780,009	142,794,937
3	CORPORATE AND PLANNING SERVICES	296,352,743	276,717,582	281,012,920	321,210,741	365,489,945	307,108,302	331,798,024	339,938,308	358,742,877	381,989,820
4	SAFETY AND COMMUNITY SERVICES	406,970,052	431,319,741	454,808,018	546,341,718	565,300,834	587,852,648	612,685,140	640,054,451	668,018,154	699,688,790
5	ENGINEERING SERVICES	1,892,384,165	2,193,844,524	2,458,245,274	2,694,366,004	2,592,842,220	2,945,475,589	3,143,268,853	3,376,844,309	3,608,652,195	3,829,961,574
6	INTERNAL AUDIT	9,537,011	5,145,670	4,435,100	4,718,459	11,469,263	5,154,028	5,690,409	6,275,783	6,856,140	7,520,989
7	RISK MANAGEMENT	2,973,105	1,161,810	1,059,967	1,512,515	3,392,236	1,779,628	1,974,409	2,139,419	2,364,096	2,562,638
8	IDP, RESEARCH AND DEVELOPMENT	4,487,801	2,840,652	2,863,604	3,027,364	5,772,981	3,907,762	4,232,546	4,583,378	4,959,032	5,340,722
9	COMMUNICATION AND MARKETING	5,422,700	4,154,047	3,951,642	4,609,211	9,618,853	5,811,446	6,235,826	6,689,441	7,173,847	7,642,643
10	STRATEGIC PERFORMANCE MANAGEMENT	399,553	19,326	1,767	-	1,020,099	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
11	Total Operating Expenditure	2,757,361,745	2,994,823,246	3,288,153,692	3,677,014,677	3,738,406,736	3,967,793,640	4,223,670,924	4,502,689,805	4,793,848,340	5,083,192,668

Operating expenditure for 2026/2027 is estimated at R3,967,793,640 or R229,386,904 (6.14%) more than the adjustments budget expenditure of R3,738,406,736 for 2025/2026.

The year-on-year increase includes an amount of R120,631,187 (7.98%) towards Bulk Purchases of Electricity from Eskom. This is in line with the percentage guideline increase approved by the National Electricity Regulator of South Africa (NERSA) using the 2025/2026 projected actual expenditure as baseline. Also included is an amount of R5,171,428 for Cogeneration Bulk Electricity Purchases.

1.3.3. Operating Revenue and Expenditure per Category

The MTREF budget per revenue and expenditure by nature is set out in Table 3 below. The tabled operating budget depicts a surplus of R414,624,255 for the 2026/2027 financial year. It should be noted that this surplus includes capital grant revenue that is included in the draft capital budget for, inter alia, infrastructure investment and is not available for other use.

It is also important to note that due to the accounting standards adhered to by municipalities, all surpluses are not a cash surplus as it include for example, billed revenue and not actual cash received, as well as depreciation, which relates to allocating the cost of a long-term asset over its useful life and does not relate to physical cash outflows.

TABLE 3: MEDIUM TERM OPERATING REVENUE AND EXPENDITURE FRAMEWORK (MTREF) PER CATEGORY											
Serial Number	Description	2022/2022 Audited Actual	2023/2024 Audited Actual	2024/2025 Audited Actual	2025/2026 Original Budget	2025/2026 Revised Operating Budget	2026/2027 Draft Operating Budget	2027/2028 Draft Operating Budget	2028/2029 Draft Operating Budget	2029/2030 Draft Operating Budget	2030/2031 Draft Operating Budget
Column Reference	A	B	C	D	E	F	G	H	I	J	K
1	Property rates	437,182,803	466,404,865	503,779,666	538,382,891	548,451,459	574,299,553	597,271,535	621,162,399	646,008,896	671,849,254
2	Service Charges - Electricity	1,351,677,536	1,527,033,087	1,755,572,369	1,823,804,578	1,851,213,857	2,045,462,998	2,213,930,636	2,406,820,229	2,617,511,321	2,847,679,361
3	Service Charges - Water	195,382,667	238,737,350	248,991,750	295,928,197	295,928,197	310,785,880	335,337,963	361,829,662	390,414,205	421,256,926
4	Service Charges - Sanitation	147,408,420	156,946,552	168,258,454	185,368,226	181,707,598	188,831,036	197,328,433	206,208,213	215,487,583	225,184,525
5	Service Charges - Waste	159,335,931	173,960,290	187,295,789	195,619,382	196,961,224	207,525,596	216,864,248	226,623,140	236,821,182	247,478,135
6	Rental from Fixed Assets	7,073,854	8,304,005	8,012,357	6,576,780	7,367,530	7,661,456	7,947,719	8,239,894	8,541,152	8,815,252
7	Interest earned - external investments	36,829,614	73,656,906	91,787,807	75,000,000	85,000,000	95,000,000	105,000,000	105,000,000	105,000,000	105,000,000
8	Interest earned - outstanding debtors	15,122,506	22,573,298	23,802,962	22,153,780	22,153,780	23,193,813	24,293,722	25,447,090	26,656,588	27,925,023
9	Fines, Penalties and Forfeits	104,450,942	97,292,325	104,330,737	124,675,947	133,955,950	134,211,820	144,642,033	149,270,578	154,047,236	158,976,747
10	Licences or Permits	3,254,322	3,514,151	3,769,617	4,180,406	4,250,044	4,407,295	4,552,736	4,698,423	4,848,773	5,003,934
11	Agency Services	34,653,287	17,652,143	18,321,851	19,550,601	19,550,601	20,430,378	21,349,745	22,310,483	23,314,455	24,363,605
12	Other Revenue	31,847,663	59,708,905	128,236,556	124,118,049	123,028,049	67,478,578	34,858,758	35,987,560	36,880,642	37,760,179
13	Gains	29,836,094	34,539,699	37,074,072	21,700,000	21,700,000	19,700,000	19,700,000	19,700,000	19,700,000	19,700,000
14	Transfers and Subsidies	206,950,334	234,426,759	251,502,850	269,125,000	271,134,744	292,884,000	305,563,000	309,813,000	308,963,000	308,963,000
15	Transfers and subsidies: Capital	153,802,529	458,952,438	475,899,836	571,153,044	578,851,433	390,545,492	149,463,478	109,131,305	114,131,305	119,131,305
16	Total Operating Revenue	2,914,808,501	3,573,702,773	4,006,636,670	4,277,336,881	4,341,254,466	4,382,417,895	4,378,104,006	4,612,241,976	4,908,326,338	5,229,087,246
17	Employee Related Cost	749,944,399	801,749,439	837,838,650	963,942,143	960,865,143	1,005,339,254	1,068,586,020	1,125,426,216	1,193,342,337	1,276,733,697
18	Remuneration of Councillors	33,213,291	34,340,227	34,841,767	41,280,084	36,588,010	38,216,173	39,744,819	41,334,613	42,987,997	44,707,520
19	Interest, Dividends and Rent on Land	176,390,519	167,821,823	158,197,326	147,209,636	147,209,636	135,485,905	122,741,490	136,033,189	128,930,965	92,793,220
20	Impairment Loss	65,847,478	30,503,635	32,567,545	78,675,719	62,955,706	65,048,888	67,005,683	69,052,489	71,193,456	73,432,927
21	Depreciation and Amortisation	246,263,523	249,259,732	246,555,304	283,543,344	283,543,344	303,391,372	326,145,726	340,822,277	358,885,858	379,701,235
22	Bulk Purchases Electricity	929,946,687	1,111,429,889	1,341,618,939	1,463,346,567	1,511,759,954	1,632,391,141	1,769,256,976	1,925,482,367	2,095,502,461	2,280,535,329
23	Inventory Consumed	74,330,680	78,646,748	71,291,947	88,348,448	84,406,815	98,473,882	97,850,021	103,632,423	110,187,899	115,731,655
24	Inventory Consumed Water	29,121,283	37,992,109	36,525,858	43,063,004	43,063,004	51,933,983	62,632,383	75,534,654	91,094,793	109,860,320
25	Contracted Services	168,473,321	206,805,270	217,129,586	275,368,680	286,000,715	307,771,082	327,040,255	334,241,312	336,425,344	334,975,042
26	Transfers and Subsidies	24,907,428	14,850,554	38,008,550	6,190,000	10,652,965	7,400,748	7,213,248	6,572,125	6,574,881	6,577,775
27	Other Expenditure	131,145,614	138,756,751	144,238,414	170,481,487	184,143,747	164,297,685	172,461,504	179,286,836	191,287,225	198,452,710
28	Losses	24,129,778	24,414,197	27,353,701	7,099,999	7,912,131	36,935,961	40,182,342	40,681,329	40,985,552	41,298,385
29	Irrecoverable Debt Write off	103,647,744	98,252,871	101,986,105	108,465,566	119,305,566	121,107,566	122,810,457	124,589,975	126,449,572	128,392,853
30	Total Operating Expenditure	2,757,361,745	2,994,823,246	3,288,153,692	3,677,014,677	3,738,406,736	3,967,793,640	4,223,670,924	4,502,689,805	4,793,848,340	5,083,192,668
31	Operating Surplus/(Deficit)	157,446,756	578,879,528	718,482,978	600,322,204	602,847,730	414,624,255	154,433,082	109,552,171	114,477,998	145,894,578
32	Less: Transfers and subsidies: Capital						390,545,492	149,463,478	109,131,305	114,131,305	119,131,305
33	Operating Surplus/(Deficit) excluding Transfers and subsidies: Capital						24,078,763	4,969,604	420,866	346,693	26,763,273

The operating budget is financed through realistically anticipated revenue streams, and with the increased investment in infrastructure in the previous financial years, the municipality envisages a broadening of its current tax base. This will result in additional revenue for the municipality, and this growth will be reviewed during the year.

1.4 CAPITAL EXPENDITURE

1.4.1 Capital Expenditure per Department (Vote)

Table 4 below depicts the capital programme per Department (Vote) and clearly indicates which Department will receive budgeted funds for the 2026/2031 MTREF.

TABLE 4: HIGH LEVEL MTREF CAPITAL BUDGET EXPENDITURE PER VOTE (DEPARTMENT)											
Serial Number	Description	2022/2022 Audited Actual	2023/2024 Audited Actual	2024/2025 Audited Actual	2025/2026 Original Budget	2025/2026 Revised Capital Budget	2026/2027 Draft Capital Budget	2027/2028 Draft Capital Budget	2028/2029 Draft Capital Budget	2029/2030 Draft Capital Budget	2030/2031 Draft Capital Budget
Column Reference	A	B	C	D	E	F	G	H	I	J	K
1	CITY MANAGER	8,801	14,756	9,752	-	21,000	-	-	-	-	-
2	FINANCIAL SERVICES	279,165	1,002,944	844,701	500,000	302,250	7,511,200	8,181,200	500,000	500,000	500,000
3	CORPORATE AND PLANNING SERVICES	11,551,238	6,514,477	7,484,256	7,950,000	9,868,012	9,275,500	9,098,100	7,000,000	6,500,000	6,500,000
4	SAFETY AND COMMUNITY SERVICES	23,229,587	52,043,864	30,276,764	80,617,131	83,476,626	87,721,965	98,700,000	54,000,000	54,500,000	54,500,000
5	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
6	INTERNAL AUDIT	155,757,893	428,010,222	536,163,596	624,355,159	647,533,540	463,813,027	430,265,378	320,631,305	162,631,305	167,631,305
7	RISK MANAGEMENT	-	29,534	2,530	-	55,000	-	-	-	-	-
8	IDP, RESEARCH AND DEVELOPMENT	42,097	34,880	25,770	28,000	-	22,600	-	-	-	-
9	COMMUNICATION AND MARKETING	11,046	8,980	-	-	-	-	-	-	-	-
10	STRATEGIC PERFORMANCE MANAGEMENT	24,659	56,196	167,817	715,658	697,658	750,000	-	-	-	-
11	Total Capital Expenditure	190,904,487	487,715,852	574,975,185	714,165,948	741,954,086	569,094,292	546,244,678	382,131,305	224,131,305	229,131,305

Capital expenditure for the 2026/2027 financial year is estimated at R569,094,292 or R172,859,794 (23.30%) less than the adjustments budget capital expenditure of R741,954,086 for 2025/2026. The significant decrease in the budget is due to the Regional Bulk Infrastructure Grant allocation specifically earmarked for the Rehabilitation of Paarl Wastewater Treatment Works that is less than in the 2025/2026 financial year. The successful implementation of the project requires that the municipality provide counter funding to cover the shortfall, which will include a contribution from the Capital Replacement Reserve (CRR) of R54,500,000 in the 2026/2027 financial year and R213,000,000 to be funded from external financing in the 2027/2028 financial year.

1.4.2 Capital Expenditure per Capital Project

SA36 contains the information of each capital project per function and per department and is attached.

Regulation 13(1) of the MBRR determines that:

“Within ten working days after the municipal council has given individual approval for a capital project in terms of section 19(1)(b) of the Act, the municipal manager must in accordance with section 21A of the Municipal Systems Act make public –

- (a) The municipal council resolution approving the capital project; and*
- (b) Details of the nature, location and total projected cost of the approved capital project”.*

Regulation 13(2)(c) of the MBRR also determines that:

“The following capital projects may be approved by a council either individually or as part of a consolidated capital programme as contemplated in section 19(3) of the Act: Capital

projects of which the total projected cost is below R 50 million, in the case of a municipality with approved total revenue in its current annual budget greater than R 500 million”.

It must be noted that the following capital project exceeds the R50 million amount and needs to be approved individually as part of Drakenstein’s five-year 2026/2031 MTREF:

- Rehabilitation & Upgrade of Paarl Waste Water Treatment Works (R463,152,174); and
- Construction of New Cell Wellington (R266,000,000).

PROJECT DESCRIPTION	2026/2027 Capital Budget	2027/2028 Capital Budget	2028/2029 Capital Budget	2029/2030 Capital Budget	2030/2031 Capital Budget	TOTAL
REHAB & UPGRADE OF PAARL WWTW	250,152,174	213,000,000	-	-	-	463,152,174
CONSTRUCTION OF NEW CELL WELLINGT	4,000,000	78,600,000	184,000,000	-	-	266,600,000

1.4.3 Capital Expenditure per Funding Source

Table 5 below depicts the capital programme per funding source over the MTREF.

TABLE 5: HIGH LEVEL CAPITAL BUDGET EXPENDITURE PER FUNDING SOURCE											
Serial Number	Description	2022/2022 Audited Actual	2023/2024 Audited Actual	2024/2025 Audited Actual	2025/2026 Original Budget	2025/2026 Revised Capital Budget	2026/2027 Draft Capital Budget	2027/2028 Draft Capital Budget	2028/2029 Draft Capital Budget	2029/2030 Draft Capital Budget	2030/2031 Draft Capital Budget
Column Reference	A	B	C	D	E	F	G	H	I	J	K
1	CRR	75,206,208	86,436,928	112,476,381	143,012,904	163,102,653	178,548,800	116,181,200	110,000,000	110,000,000	110,000,000
2	External Loan	-	-	-	-	-	-	280,600,000	163,000,000		
3	Grant	86,930,491	361,849,753	431,333,870	551,153,044	550,851,433	332,821,261	129,463,478	89,131,305	89,131,305	89,131,305
4	Bulk Infrastructure Contribution Levy	28,767,788	39,429,172	31,164,933	20,000,000	28,000,000	57,724,231	20,000,000	20,000,000	25,000,000	30,000,000
5	Grand Total	190,904,487	487,715,852	574,975,185	714,165,948	741,954,086	569,094,292	546,244,678	382,131,305	224,131,305	229,131,305

Grant funding contributes 58.48% of the total capital budget expenditure for the 2026/2027 financial year. This is due to Drakenstein Municipality being one of the municipalities included in the awards for the Budget Facility for Infrastructure.

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide overall political guidance in the budget process and to determine the priorities that must inform the preparation of the annual budget. In addition, Chapter 2 of the MBRR determines that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The Budget Steering Committee is chaired by the City Manager and comprises the Finance Portfolio councillor and senior officials of the Municipality who provide technical and administrative support.

The primary aims of the Budget Steering Committee are to ensure:

- Compliance with applicable legislation, regulations, and recognised good budgeting practices;
- That there is proper alignment between the strategic priorities contained in the Drakenstein Municipality's IDP and the budget, while safeguarding the financial sustainability of the municipality;
- The implementation of appropriate revenue management and tariff setting strategies to secure sufficient cash resources for sustainable service delivery; and
- That departmental spending proposals are properly assessed, prioritised, and aligned with available funding and strategic objectives.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA, the Mayor must table a time schedule in Council at least ten months before the start of the new financial year, (i.e. in August 2026) outlining the key steps for the review of the IDP and the preparation of the budget.

The Mayor tabled in Council the required Budget/Integrated Development Plan(IDP)/Performance Management(PM)/Spatial Development Framework(SDF) time schedule on 25 August 2025. Key dates applicable to the process were:

- **September 2025** – Review of the financial strategy and macro-economic assumptions, including scenario planning and long-term financial forecasting;

- **October 2025** – Submission of detailed five-year operating and capital budget proposals by departments to the Budget Office for consolidation and assessment against the financial planning guidelines;
- **November 2025** – Budget Assessment Team prioritises projects and motivates budget requests;
- **January 2026** – Council considers the 2025/2026 Mid-year Review;
- **February 2026** – Council considers the 2025/2026 Adjustments Budget;
- **March 2026** – Engagement by the Budget Steering Committee on the draft 2026/2031 MTREF;
- **End of March 2026** – Tabling of the draft 2026/2031 MTREF in Council for public consultation;
- **April 2026** – Public participation process, including advertisement in local media, publication on the municipal website and social media platforms;
- **End April 2026** – Closing date for written comments;
- **May 2026** – Finalisation of the 2026/2031 IDP and MTREF, taking into consideration public submissions, inputs received from National and Provincial Treasury, and updates from the Division of Revenue Bill and financial framework; and
- **28 May 2025** - Tabling of final 2026/2031 MTREF before Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The 2026/2031 IDP for Drakenstein Municipality will be adopted at the end of May 2026. The review process commenced in September 2025 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2026/2031 MTREF in August 2025.

Drakenstein's IDP is its principal strategic planning instrument, which serves as the foundation for all planning, budgeting, management, and development initiatives. It translates the Municipality's long-term vision and objectives into measurable outcomes, key performance indicators, and implementation targets, which directly inform the Service Delivery and Budget Implementation Plan (SDBIP). The Municipality's commitment to be a City of excellence is the focal point of the IDP, with emphasis on turning the Municipality's strategy into tangible action. With institutional excellence in mind, it is important to link, integrate and coordinate all the Municipality's strategic and operational plans. Moreover, these plans should align with national, provincial, district and neighbouring municipal development plans and planning requirements. Focused and robust interaction with other spheres of government enhance developmental local government.

The IDP review process included the following key components:

- Registration and analysis of community needs;
- Preparation and refinement of departmental business plans, including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation and stakeholder engagement;
- Compilation of the SDBIP; and
- Review of the performance management, monitoring, and reporting processes and frameworks.

The Medium-Term Revenue and Expenditure Framework (MTREF) is an integral component of the IDP process, ensuring that financial resources are aligned to the Key Performance Areas (KPAs) and strategic objectives identified in the IDP. The annual SDBIP gives effect to the approved budget by linking projects and programmes to measurable service delivery targets. Municipal performance is monitored through quarterly and mid-year performance reports, culminating in the Annual Report, thereby promoting accountability, transparency, and sound governance.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Constitution mandates local government to exercise developmental and cooperative governance in a manner that advances social and economic transformation. The eradication of imbalances and inequalities in South African society can only be achieved through a credible, inclusive, and strategically aligned integrated development planning process.

Municipalities are therefore required to utilise Integrated Development Plans (IDPs) as their principal strategic planning instruments to guide long-term development. The IDP process involves assessing current conditions, identifying challenges and opportunities, and then formulating strategies to address them over a multi-year planning horizon, typically covering a period of five years. It entails a comprehensive assessment of current realities, identification of key challenges and opportunities, and the formulation of implementable strategies to promote sustainable growth, economic inclusion and improved quality of life for all residents.

Integrated developmental planning in the South African context is a participatory and consultative process that brings together the municipality and the community to jointly find the best solutions towards sustainable development. It provides a structured strategic framework within which all municipal planning, budgeting, decision-making and performance monitoring are coordinated and aligned.

The IDP must be aligned with National and Provincial legislation, policies and strategic priorities to ensure coherent governance across all spheres of government. It should reflect matters of national and provincial importance while responding to the specific developmental needs of the municipal area. In the case of Drakenstein Municipality, this requires a clear understanding of current national and provincial policy direction to ensure strategic alignment and compliance.

The Constitution requires local government to align its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP.

This IDP has been drafted with consideration of various plans to ensure alignment, inclusivity, and involvement across all spheres of government. These plans include:

- Sustainable Development Goals (SDGs);
- National Key Performance Areas (NKPAs);
- National Outcomes (NOs);
- The Provincial Strategic Plan;
- The Cape Winelands District Integrated Development Plan; and
- The IDP Vision 2032.

The following table highlights the IDP's six strategic objectives or key performance areas for the 2026/2031 MTREF and further planning refinements that have directly informed the compilation of the budget.

IDP Strategic Objectives or Key Performance Areas

KPA	KPA Description
KPA 1	Governance and Compliance
KPA 2	Finance
KPA 3	Organisation and Human Capital
KPA 4	Infrastructure and Services
KPA 5	Planning and Development
KPA 6	Community Development

In order to ensure integrated and focused service delivery between all spheres of government, it was important for the municipality to align its budget priorities with those of the national and provincial governments. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation, and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The pre-determined objectives (PDO's) can be summarised as follows against the six strategic objectives / key performance areas:

KPA 1: Governance and Compliance

To ensure good governance and compliance through:

- PDO 01: Governance Structures
- PDO 02: Risk and Assurance
- PDO 03: Stakeholder Participation
- PDO 04: Intergovernmental Relations (IGR)
- PDO 05: Communications
- PDO 06: Marketing (Branding and Website)
- PDO 07: Customer Relations Management

KPA 2: Finance

To ensure the financial sustainability of the municipality in order to meet the statutory requirements through:

- PDO 08: Revenue
- PDO 09: Expenditure
- PDO 10: Budgeting and Funding
- PDO 11: Capital Expenditure
- PDO 12: Assets
- PDO 13: Financial Viability
- PDO 14: Supply Chain Management (SCM)
- PDO 15: Financial Reporting

KPA 3: Organisation and Human Capital

To ensure an efficient and effective organisation supported by a competent and skilled workforce through:

- PDO 16: Organisational Structure
- PDO 17: Human Capital
- PDO 18: Performance Management
- PDO 19: Systems and Technology
- PDO 20: Processes and Procedures

KPA 4: Infrastructure and Services

To provide and maintain the required physical infrastructure and to ensure sustainable affordable services through:

- PDO 21: Fleet and Mechanical Workshop

- PDO 22: Electricity and Energy
- PDO 23: Transport, Roads and Storm Water
- PDO 24: Water and Waste Water
- PDO 25: Solid Waste
- PDO 26: Municipal and Public Facilities

KPA 5: Planning and Development

To plan, promote investment and facilitate economic growth through:

- PDO 27: Economic Development and Tourism
- PDO 28: Land Use and Planning
- PDO 29: Spatial Planning
- PDO 30: Environmental and Natural Resources
- PDO 31: Urbanisation and Human Settlements

KPA 6: Community Development

To facilitate, support and promote social and community development through:

- PDO 32: Social Development
- PDO 33: Sport and Recreation
- PDO 34: Parks and Open Spaces
- PDO 35: Cemeteries and Crematoria
- PDO 36: Fire, Rescue and Disaster Management Services
- PDO 37: By-Law Enforcement and Security Services
- PDO 38: Traffic Control and Licensing Services
- PDO 39: Libraries

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by Drakenstein Municipality by identifying the key performance and focus areas to achieve the strategic objectives mentioned above.

Drakenstein Municipality's Vision 2032 represents a long-term strategic plan that encompasses key initiatives, programmes, and projects allocated to a series of Big Moves. Big Moves are transformative proposals set to dramatically alter and improve the space, economy, and sustainability of Drakenstein over the next eight years. In addition, these Big Moves have been spatially located within five catalytic zones and strategically situated within Key Performance Areas (KPAs) and the focus areas of the Spatial Development Framework (SDF) focus areas.

The 2026/2031 MTREF has therefore been directly informed by the IDP revision process and the attached SA 4, 5 and 6 tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The municipality's Performance Management System (PMS) aims to monitor, review and improve the implementation of its Integrated Development Plan (IDP) and to measure the progress made in achieving the objectives as set out in the IDP. Performance Management (PM) is complemented by the Performance Management Development Framework (PMDs), as outlined in the amended Municipal Systems Act, 32 of 2000, in terms of Human Resources (HR) Staff Regulations, which came into effect on 01 July 2022. Furthermore, the municipality also has a Monitoring and Evaluation Function (M&E), which focuses on the implementation of day-to-day service delivery issues.

In addition to performance management legislation and regulations, the Performance Management Policy seeks to promote a culture of performance management within Drakenstein Municipality. A conducive performance management culture will ensure that the developmental objectives as construed in the IDP gets relevance in the performance agreements of senior managers as well as the consequence implementation thereof. The purpose of the Performance Management Policy is to streamline performance management processes and to ensure that the five-year IDP (2022-2027) is implemented.

Implementation of the Service Delivery and Budget Implementation Plan (SDBIP) in the IDP ensures that the municipality implements programmes and projects based on the IDP targets and the approved budget. Internal performance audits and risk management ensure that key risks are identified, mitigated and monitored, and that control measures are in place to support the achievement of performance targets.

2.4 OVERVIEW OF BUDGET ASSUMPTIONS

The 2026/2031 MTREF Budget was compiled based on the financial framework, financial strategies and financial policies featuring in the Long-Term Financial Plan. The key budget assumptions, as reflected in Table 6 below, outline the principal economic indicators, revenue growth projections, expenditure parameters, and funding considerations that informed the preparation of the MTREF.

- 2.4.1 The estimated CPI for the 2026/2027 financial year is 3.7%, 3.3% for (2027/2028) and 3.2% (2028/2029), (National Treasury MFMA Circular No 132 dated 5 December 2025). For years four and five the CPI has been estimated at 3.2% for each year.
- 2.4.2 Property rates tariff c/R increased with 4.9% for the 2024/2025 financial year and decreased with 22.5% 2025/2026 financial year. Provision has been made for a property rates tariff increase of 3.7% for the 2026/2027 financial year and a projected increase of 4% for the next four outgoing years.
- 2.4.3 Refuse removal revenue increased by 6.7% and 5.9% for the 2024/25 and 2025/2026 financial years. Budgeted refuse removal tariff increases of 4.5% for the 2026/2027 financial year and 4.5% for the next four outer years.
- 2.4.4 Sanitation revenue increased by 6.7% and 5.9% for the 2024/2025 and 2025/2026 financial years respectively. The budgeted sanitation tariff increases by 4.5% for the 2026/2027 financial year and 4.5% for the next four outer years.
- 2.4.5 Water revenue increased by 6.7% and 7.7% for the 2024/2025 and 2025/2026 financial years respectively. Budgeted water tariff increases with 7.7% for the 2026/2027 financial year and 7.9% for the next four outer years.
- 2.4.6 The estimated Electricity tariff increase for the 2026/2027 financial year is calculated as 6.3% average based on the Cost of Supply submitted to the National Energy Regulator of South Africa (NERSA). This tariff increase is still subject to NERSA approval and might increase or decrease with the approval of the final budget in May 2026.
- 2.4.7 The South African Local Government Bargaining Council (SALGBC) determines the cost-of-living increases by mutual agreement between the employer and the unions. A five (5) year wage agreement was concluded on 6 September 2024 providing guidance for the period 1 July 2024 to 30 June 2029. This agreement prescribes the use of the projected average CPI as at the end of January 2026 plus zero comma five percent (0.75%) as increase for the 2026/2027 financial year. The remaining three years were estimated using the same principle of CPI as at the end of January with a one comma two five percent (1.25%) increase.
- 2.4.8 Bulk purchases tariff increase on water as received from City of Cape Town was confirmed as 20.60% for 2026/2027. This has a direct impact on the proposed tariff increase given through to our consumers as this service needs to be cost reflective and break-even at least.

2.4.9 National government grants for the years 2026/2027 to 2028/2029 are as per the Division of Revenue Bill (DoRB). Provincial government grants for the years 2026/2027 to 2028/2029 are promulgated in the Provincial Gazette. Estimates were made for year four and five based on the information available.

TABLE 6: 2026/2031 MTREF KEY BUDGET PROJECTIONS									
SERIAL NUMBER	DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I
1	GROWTH PARAMETERS								
2	Growth (GDP)	0.80%	1.60%	1.20%	1.80%	1.80%	1.80%	1.80%	1.80%
3	Headline inflation rates	5.90%	4.40%	3.30%	3.70%	3.30%	3.20%	3.20%	3.20%
4	Municipal inflation rates	12.40%	9.50%	8.90%	7.40%	7.40%	7.40%	7.40%	7.40%
5	TARIFF INCREASES								
6	Property rates	3.90%	4.90%	-22.50%	3.70%	4.00%	4.00%	4.00%	4.00%
7	Refuse removal services	6.90%	6.70%	5.90%	4.50%	4.50%	4.50%	4.50%	4.50%
8	Sanitation services	6.50%	6.70%	5.90%	4.50%	4.50%	4.50%	4.50%	4.50%
9	Water services	6.50%	6.70%	7.70%	7.70%	7.90%	7.90%	7.90%	7.90%
10	Electricity consumers - Basic Charges	9.80%	6.70%	4.90%	2.00%	2.00%	3.00%	3.00%	3.00%
11	Electricity consumers (Average)	15.10%	8.56%	10.32%	6.30%	7.00%	7.00%	7.00%	7.00%
12	EMPLOYEE RELATED COSTS								
13	Wage bill cost-of-living increases	5.40%	6.00%	5.01%	4.75%	5.25%	5.25%	5.25%	5.25%
14	Estimated notch increase	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
15	BULK PURCHASES								
16	Bulk Purchases - Electricity	18.49%	12.70%	11.32%	9.01%	8.83%	8.83%	8.83%	8.83%
17	Change in Tariff Structure - Electricity	N/A	N/A	1.38%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Bulk Purchases - Water			20.60%	20.60%	23.00%	23.00%	23.00%	23.00%
19	GRANTS: NATIONAL DEPARTMENTS								
20	Equitable share	R 215,718,000	R 231,574,000	R 248,963,000	R 264,583,000	R 279,970,000	R 283,902,000	R 283,902,000	R 283,902,000
21	Equitable share % growth	10.99%	7.35%	7.51%	6.27%	5.82%	1.40%	0.00%	0.00%
22	Financial Management Grant	R 1,550,000	R 1,600,000	R 1,700,000	R 1,800,000	R 2,000,000	R 2,100,000	R 2,100,000	R 2,100,000
23	Water Services Infrastructure Grant	R 13,400,000	R -	R -	R -	R -	R -	R -	R -
24	Integrated National Electrification Programme (INEP)	R 10,000,000	R 3,340,000	R 12,140,000	R 21,985,000	R 12,463,000	R 13,026,000	R 13,026,000	R 13,026,000
25	Integrated Urban Development Grant	R 58,616,000	R 68,546,000	R 63,737,000	R 66,889,000	R 47,304,000	R 48,774,000	R 48,774,000	R 48,774,000
26	Regional Bulk Infrastructure Grant	R 290,310,000	R 375,000,000	R 490,000,000	R 225,000,000	R -	R -	R -	R -
27	Neighbourhood Development Partnership Grant	R 10,000,000	R 20,000,000	R 39,500,000	R 12,000,000	R -	R -	R -	R -
28	Neighbourhood Development Partnership Grant (Technical Assistance in kind)	R -	R -	R 2,000,000	R -	R -	R -	R -	R -
29	Municipal Disaster Response Grant	R 435,000	R 1,976,000	R -	R -	R -	R -	R -	R -
30	Expanded Public Works Programme	R 4,363,000	R 2,062,000	R 3,349,000	R 2,925,000	R -	R -	R -	R -

TABLE 6: 2026/2031 MTREF KEY BUDGET PROJECTIONS									
SERIAL NUMBER	DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I
31	GRANTS: PROVINCIAL DEPARTMENTS								
32	Human Settlements Development Grant	R 32,791,000	R 10,801,000	R 30,720,000	R 35,783,000	R 67,600,000	R 19,000,000	R 19,000,000	R 19,000,000
33	Informal Settlements Upgrading Partnership	R 19,543,000	R 1,000,000	R 12,660,000	R 13,000,000	R 1,000,000	R 7,500,000	R 7,500,000	R 7,500,000
34	Acceleration of Housing Delivery	R -	R 5,137,000	R -	R -	R -	R -	R -	R -
35	Title Deeds Grant	R 714,000	R 447,000	R 1,955,000	R -	R 700,000	R 700,000	R -	R -
36	Community Library Services Grant	R 21,143,000	R 20,800,000	R 21,138,000	R 21,658,000	R 21,875,000	R 22,093,000	R 22,093,000	R 22,093,000
37	Municipal Library Replacement Funding	R 255,000	R -	R -	R -	R -	R -	R -	R -
38	Community Development Worker Operational Grant	R 113,000	R 113,000	R 113,000	R 118,000	R 118,000	R 118,000	R 118,000	R 118,000
39	Maintenance and Construction of Transport Infrastructure	R 4,380,000	R 9,875,000	R 2,040,000	R 770,000	R 10,226,000	R 10,226,000	R 10,226,000	R 10,226,000
40	Thusong Services Centres Grant	R 116,000	R -	R -	R 200,000	R 150,000	R 150,000	R -	R -
41	Municipal Accreditation and Capacity Building Grant	R 245,000	R 249,000	R -	R -	R -	R -	R -	R -
42	Financial Management Capability Grant	R 840,000	R 100,000	R -	R 600,000	R -	R -	R -	R -
43	Fire Service Capacity Building Grant	R 985,000	R -	R -	R 250,000	R -	R -	R -	R -
44	Service Delivery and Capacity Building Grant	R 500,000	R -	R -	R -	R -	R -	R -	R -
45	Growth for Jobs Tourism Challenge Fund	R 190,000	R -	R -	R -	R -	R -	R -	R -
46	Energy Resilience Grant	R 800,000	R -	R -	R -	R -	R -	R -	R -
47	GRANTS: DISTRICT MUNICIPALITY								
48	Cape Winelands District Municipality	R 600,000	R 897,000	R 575,000	R -	R -	R -	R -	R -
49	MONETARY CONTRIBUTIONS								
50	Upgrading of R301	R 10,000,000	R 30,000,000	R -	R -	R -	R -	R -	R -

Council remains mindful to the affordability and sustainability of the tariffs to be imposed. The detailed Tariff Listing is attached as Annexure B to the budget item. Based on the current trend the collection percentage is estimated at 97% for the 2026/2027 financial year. Through the financial support and incentives envisaged through our budget related policies developed, we are hopeful that the payment rate will increase. Provision has been made for bad debt provision of 3% of expected billed revenue in the 2026/2027 financial year.

National Treasury issued Budget Circular No 132 dated 5 December 2025. Subsequently, Provincial Treasury issued Circular Mun. No. 01/2026 summarising and confirming the provincial budget context and challenges. These circulars were used as guidelines and taken into consideration whilst compiling the draft 2026/2031 MTREF Budget.

2.4.7 External Factors

The forecasted CPIX is estimated at 3.7% for the 2026/2027 financial year, 3.3% for 2027/2028 and 3.2% for the 2028/2029 financial years. Limiting budget increases strictly to CPIX over the

2026/2031 MTREF makes it nearly impossible for municipalities to remain sustainable. There are other factors that need to be taken into consideration that will affect increases above the estimated CPIX which amongst other include employee related costs, fuel and other input costs which rises above CPIX. Municipal sustainability requires a balance between affordability, cost reflectivity, infrastructure preservation and fiscal prudence.

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/2026 budget. Investment is expected to strengthen over the medium term as measures to lift infrastructure spending take effect and reform implementation gains traction.

Household consumption has strengthened notably during 2025. Purchasing power has been boosted by higher real incomes from lower inflation and a rise in net household wealth, supported by rising equity markets. Over the medium term, household consumption will benefit from lower inflation, the lagged effect of interest rate cuts, improved sentiment and, to a lesser degree, pension withdrawals following the implementation of two-pot pension reforms. Risks to household spending include unanticipated bouts of inflation and slow employment growth.

2.4.8 General Inflation outlook and its impact on the municipal activities

Key factors that have been taken into consideration in the compilation of the 2026/2031 MTREF:

- Macroeconomic outlook and inflation;
- Economic growth and revenue sustainability;
- Affordability and tariff setting;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration;
- Grant allocations and intergovernmental transfers;
- Infrastructure investments and asset management;
- Financial sustainability and Cash Flow management;
- Service delivery priorities and IDP alignment;
- Risk and uncertainty considerations.

2.5 OVERVIEW OF BUDGET FUNDING INCLUDING FUNDING COMPLIANCE

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in SA 10 of the attached Schedule A. All the information comes directly from the annual budgeted statements of financial performance,

financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA.

2.6 EXPENDITURE ON GRANT ALLOCATIONS MADE TO THE MUNICIPALITY

2.6.1 Financing of the Capital Budget

Grant funding from National Government includes the following:

- (a) Integrated Urban Development Grant;
- (b) Integrated National Electrification Programme Grant;
- (c) Regional Bulk Infrastructure Grant (Vehicle for BFI funding); and
- (d) Neighbourhood Development Partnership Grant

Grant funding from Provincial Government includes the following:

- (a) Maintenance and Construction of Transport Infrastructure Grant;
- (b) Informal Settlements Upgrading Partnership Grant; and
- (c) Human Settlements Development Grant.

2.6.2 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:

- (a) Equitable Share Allocation;
- (b) Financial Management Grant;
- (c) Expanded Public Works Program Incentive Grant;
- (d) Community Library Services Grant;
- (e) Financial Management Capability Grant;
- (f) Fire Services Capacity Building Grant;
- (g) Thusong Services Centre's Grant; and
- (h) Community Development Workers Grant.

2.7 COUNCILLOR AND EMPLOYEE BENEFIT

Section 17(3)(k) of the MFMA determines that as part of the budget resolutions the proposed cost to the municipality for the budget year of the salary, allowances and benefits of each political

office bearer, Municipal Manager, Chief Financial Officer and senior manager reporting to the Municipal Manager must be disclosed.

Table SA22 and SA23 provides more detail with regard to Councillor and Staff benefits.

2.8 ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

Attached to this report is schedule SA 21 that gives us a breakdown of all the grants that are made by the municipality. The following are a few allocations made by the Municipality:

- (a) Grants in Kind as per Council's approved Policy;
- (b) Bursaries; and
- (c) Transfers to Organisations and groups of individuals.

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The current economic difficulties continue to put strain on household's capacity to pay their municipal accounts. Based on the current trend the collection percentage is estimated at 97% for the 2026/2027 financial year. Through the financial support and incentives envisaged through our budget related policies developed, we are hopeful that the payment rate will increase. Provision has been made for bad debt provision of 3% of expected billed revenue in the 2026/2027 financial year.

2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the municipality's Supply Chain Management Policy, contracts that were awarded by the Bid Adjudication Committee or City Manager beyond the medium-term revenue and expenditure framework of three years are the following:

- Provision of Traffic Law Enforcement equipment and services;
- Provision of Waste Disposal and Waste Diversion Activities at The Wellington Landfill Site;
- Compilation and maintenance of the general valuation roll 2024 and supplementary valuation rolls;
- Provision of guarding services, armed response services, and supply and installation of CCTV cameras, alarms, and beams for a 5-year period.

In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department. Any contracts longer than three (3) financial years are approved by the municipal Council.

2.11 LONG TERM FINANCIAL SUSTAINABILITY

Long-term Financial sustainability focuses on maintaining priority operating and capital expenditure programs to ensure program sustainability and the desired quality of services to be rendered. It further requires stability and predictability in rates and services charges so that the overall rate burden remains reasonable, while generating sufficient revenue to fund programs. A key principle underpinning financial sustainability is intergenerational equity — ensuring a fair distribution of resources and taxation between current and future ratepayers. This means that the current generation should not be overburdened for infrastructure that will benefit future users. Sound long-term financial management is therefore essential to balance infrastructure investment, service delivery needs, and affordability.

Based on these principles, financial sustainability can be defined as follows:

Drakenstein's long-term financial operating performance and financial position is sustainable where long-term planning and budgeting as well as infrastructure levels and standards are met without any substantial unplanned increases in property rates and service charges or inconvenient disruptive cuts to services.

Three key financial indicators or ratios were developed to influence long-term financial sustainability planning and budgeting. They are:

- (a) An **operating surplus ratio** to influence financial performance planning and budgeting;
- (b) A **net financial liabilities ratio** to influence financial position planning and budgeting; and
- (c) An **asset sustainability ratio** to influence asset management performance planning and budgeting.

The Municipality has, due to residential and business growth pressures, invested significantly in bulk and other infrastructure over the last decade, mainly funding these investments from external loans. This was done based on residential and business growth expectations and the envisaged growth in the tax base to assist with the repayment of these external loans.

Due to the slowdown of the economy and in Drakenstein as well, residential developments were taking place at a slower rate than assumed five years ago. During the 2020/2021 year the majority of long-term loans were restructured.

The gearing ratio has steadily declined in recent years and is projected to reach 33.7% by the end of the 2025/2026 financial year. It is expected to decrease further to 29.0% in 2026/2027. A slight increase to 31.2% is anticipated in 2027/2028 due to a planned loan of R280.6 million, of which

R213 million will serve as co-funding for the BFI grant and R67.6 million for the Construction of a new cell at Wellington Landfill site. Thereafter, the gearing ratio is projected to decline again—to 29.6% in 2028/2029, 24.5% in 2029/2030 and 19.9% in 2030/2031.

Section 17(3)(f) of the MFMA determines that as part of the budget resolutions, particulars of the municipality's investments must be disclosed. Drakenstein as at 28 February 2026 had R1,504,881,935 cash reserves at the following banking institutions:

(a) Nedbank Primary account	= R314,093,032
(b) ABSA investments	= R479,658,807
(c) African Bank	= R485,944,376
(d) Standard Bank investments	= R 205,610,344
(e) Nedbank investments	= R 19,575,376

2.12 MSCOA PROGRESS TO DATE

The Municipal Regulations on the Standard Chart of Accounts (mSCOA) was duly promulgated on 22 April 2014, and all municipalities were expected to be compliant by 1 July 2017. Drakenstein Municipality was identified as a “pilot” site to implement mSCOA and the municipality went “live” on 1 July 2015 on the new mSCOA database. All relevant segments as prescribed by the regulation was implemented and the municipality is currently in the process of refining certain segments already in use to ensure that information will be disclosed as required in terms of version 7.1 as prescribed.

It should be noted that the municipality compiled its eighth set of fully mSCOA aligned financial statements and submitted it accordingly on 31 August 2025. All required in-year as well as annual data strings have been submitted successfully by the municipality.

The municipality compiled a mSCOA Roadmap to provide an update on the implementation of the Municipal Standard Chart of Accounts, business processes and system functionality is attached as Annexure C to the budget item.

2.13 LEGISLATION COMPLIANCE STATUS

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

2.13.1 In year reporting

Reporting to National Treasury in the required electronic format was fully complied with monthly. Section 71 MFMA reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Drakenstein's website.

2.13.2 Internship Programme

The municipality is participating in the Municipal Financial Management Internship programme. Two positions are currently filled, and five vacant positions will be advertised in the media to be employed. These graduates will undergo training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the municipality has successfully employed and trained 33 interns through this programme and most of them were appointed either in the municipality or other Institutions.

2.13.3 Budget and Treasury Office

The Budget and Treasury Office have been established in accordance with the MFMA.

2.13.4 Audit Committee

An Audit Committee has been established and is fully functional.

2.13.5 Service Delivery and Budget Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2026/2031 MTREF in May 2026.

2.13.6 Annual Report

The annual report is compiled in terms of the MFMA and National Treasury requirements.

2.13.7 MFMA Training

The MFMA interactive, multimedia learning is regularly available and online training is attended by officials. This form of training is ongoing.

2.13.8 Policies

The review of budget related policies for the 2026/2027 financial year is included in a separate item. All budget related policies were reviewed during the budget process and thirteen (13) policies were amended to ensure that processes are clear and the municipality can fulfil its mandated functions more effectively. These amended policies are attached to this item for consideration before it must go through the legally required public participation process. The other policies as listed were reviewed and no changes are recommended.

2.13.9 Procurement Plan

Municipal Budget Circular, No 94 for the 2019/20 MTREF, mentions slow spending of capital budgets by most municipalities and the negative impact of this on service delivery. It was therefore required that all municipalities compile a procurement plan to address a weak planning process. This document is included as Annexure C to the budget item.

2.14 CITY MANAGER'S QUALITY CERTIFICATE

I, Dr JH Leibbrandt, City Manager of Drakenstein 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.



DR JH LEIBBRANDT
CITY MANAGER

BRADLEY BROWN
CHIEF FINANCIAL OFFICER

DRAKENSTEIN MUNICIPALITY

DATE :

*Important to note not all the schedules included of the main and supporting schedules are extracted from the financial system, due to the system not having the functionality to populate the full Schedule A. Manual intervention were implemented in order to comply with the requirements of the Municipal Finance Management Act (MFMA) and relevant guidelines.

APPENDIX 1

Service Standards

Western Province: Drakenstein Municipality(WC023) - Schedule of Service Delivery Standards Table 2026/2027	
Standard	Description
Service Level	
Solid Waste Removal	
Premise based removal (Residential Frequency)	Weekly
Premise based removal (Business Frequency)	Up to 7 day removal per week
Bulk Removal (Frequency)	On request
Removal Bags provided(Yes/No)	Yes, only to informal settlements
Garden refuse removal Included (Yes/No)	No
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Eight weekly integrated schedule
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	Two weekly cycle
Recycling or environmentally friendly practices(Yes/No)	Yes
Licensed landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/NO drop)	No-Drop and Blue Drop assesment during 2026
Is free water available to all? (All/only to the indigent consumers)	Only to the indigent consumers
Frequency of meter reading? (per month, per year)	Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Three Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three Months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	Within 24hrs
Up to 5 service connection affected (number of hours)	Within 24hrs
Up to 20 service connection affected (number of hours)	Within 24hrs
Feeder pipe larger than 800mm (number of hours)	24 hours - repairs normally takes longer to fix longer due to larger diametre pipes
What is the average minimum water flow in your municipality?	± 175 litres/second for Drakenstein area and include water to factories (require water 24 hrs per day)
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty water meters? (days)	± 3 weeks when reported and this is due to shortages of qualified staff
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No, municipality uses mostly HDPE pipe, which don't require cathodic protection.
Electricity Service	
What is your electricity availability percentage on average per month?	98%
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes, DM have a ripple control and it is operational.
How much do you estimate is the cost saving in utilizing the ripple control system?	R100,000 per month
What is the frequency of meters being read? (per month, per year)	Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Three Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three Months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	98% within 3days. Can be take longer depending on availability of resources (staff, budget, material, equipment)
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty meters? (days)	Within one day. Depends on availability of resources (staff, budget, material, equipment)
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes. Electricity Supply By-law, November 2014. Fall short with the implementation of the By Law, due to lack of safety for the staff, budget. Applying anti vandalism brackets to kiosks, special screws, heavy duty locks, heavy duty metal channels. Work closely with our Directorate Public Safety
How effective is the action plan in curbing line losses? (Good/Bad)	Good. The current losses is kept well below the normal national 10%. Current losses is below 9%
How soon does the municipality provide a quotation to a customer upon a written request? (days)	Normally within 30 days, but the duration may differ depending on the load requirement or network availability.
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	When all relevant documentation is received supply can be provided within 30 days or as agreed between the developer and the municipality.
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	When all relevant documentation is received supply can be provided within 30 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	When all relevant documentation is received supply can be provided within 30 days or as agreed between the developer and the municipality.
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes; but loadshedding can effect the duration of purification
To what extend do you subsidize your indigent consumers?	Full package free
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	3 to 5 hours
Sewer blocked pipes: Large pipes? (Hours)	2 to 6 hours
Sewer blocked pipes: Small pipes? (Hours)	1 to 8 hours
Spillage clean-up? (hours)	2 to 3 hours
Replacement of manhole covers? (Hours)	72 hours on average
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	Response time for temporary repairs 1 Day, permanent repairs response time 3-7 days.
Time taken to repair a single pothole on a minor road? (Hours)	Response time for temporary repairs 3 hours, permanent repairs response time 3-7 days, permanent repair time 7 days dependant on pothole size.
Time taken to repair a road following an open trench service crossing? (Hours)	Response dependant on work load between one and three weeks. Physical repairs in hours dependant on work extent, up to 72 hours.
Time taken to repair walkways? (Hours)	Response time for temporary repairs if required 24 hours, permanent repairs response time 5 days, permanent repair time 3-5 days dependant on extent of work

Western Province: Drakenstein Municipality(WC023) - Schedule of Service Delivery Standards Table 2026/2027	
Standard	Service Level
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	Two Months
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/increase)	Increase
Are the financial statement outsourced? (Yes/No)	No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Procurement plans are only done on an annual basis
Administration	
Reaction time on enquiries and requests?	1-14 days depending on nature
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	7 days
Time to resolve a customer enquiry or request? (working days)	14-30 days depending on nature
What percentage of calls are not answered? (5%,10% or more)	15.0%
How long does it take to respond to voice mails? (hours)	24 hrs
Does the municipality have control over locked enquiries? (Yes/No)	No
Is there a reduction in the number of complaints or not? (Yes/No)	No
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Often as necessary
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	3-5 minutes
How long does it take to renew a vehicle license? (minutes)	3 minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	3-5 minutes
How long does it take to de-register a vehicle? (minutes)	3 minutes
How long does it take to renew a drivers license? (minutes)	30 minutes
What is the average reaction time of the fire service to an incident? (minutes)	5-8 minutes
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	12
How many economic development programmes are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	1
What percentage of the projects have created sustainable job security?	Not in a position to indicate percentage as the project impact will only be measured in 3 years from implementation.
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No approved incentive available
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	No
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

APPENDIX 2

A Schedule Tables A1
to A10 and supporting
tables SA1 to SA38

WC023 Drakenstein - 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
R thousands										
Financial Performance										
Property rates	437,183	466,405	503,780	538,383	548,451	548,451	548,451	574,300	597,272	621,162
Service charges	1,873,244	2,096,677	2,360,118	2,500,720	2,525,811	2,525,811	2,525,811	2,752,606	2,963,461	3,201,481
Investment revenue	36,830	73,657	91,788	75,000	85,000	85,000	85,000	95,000	105,000	105,000
Transfer and subsidies - Operational	206,950	231,790	251,503	269,125	271,135	271,135	271,135	292,884	305,563	309,813
Other own revenue	226,557	247,753	323,548	322,956	332,006	332,006	332,005	277,083	257,345	265,654
Total Revenue (excluding capital transfers and contributions)	2,780,764	3,116,283	3,530,737	3,706,184	3,762,403	3,762,403	3,762,403	3,991,872	4,228,641	4,503,111
Employee costs	749,944	801,749	837,839	963,942	960,865	960,865	960,865	1,005,339	1,068,586	1,125,426
Remuneration of councillors	33,213	34,340	34,842	41,280	36,588	36,588	36,588	38,216	39,745	41,335
Depreciation, amortisation and impairment	246,464	249,015	246,555	283,543	283,543	283,543	283,543	303,391	326,146	340,822
Interest, Dividends and Rent on Land	176,391	167,822	158,197	147,210	147,210	147,210	147,210	135,486	122,741	136,033
Inventory consumed and bulk purchases	1,033,399	1,227,981	1,449,437	1,594,758	1,640,221	1,640,221	1,640,221	1,782,799	1,929,739	2,104,649
Transfers and subsidies	24,907	14,851	38,009	6,190	9,898	9,898	9,898	7,401	7,213	6,572
Other expenditure	493,208	496,096	520,222	640,091	660,081	660,081	660,081	695,161	729,500	747,852
Total Expenditure	2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit)	23,237	124,428	245,636	29,169	23,996	23,996	23,996	24,079	4,970	421
Transfers and subsidies - capital (monetary allocations)	97,668	450,757	461,488	571,153	578,851	578,851	578,851	390,545	149,463	109,131
Transfers and subsidies - capital (in-kind)	21,847	8,196	14,412	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Capital expenditure & funds sources										
Capital expenditure	190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131
Transfers recognised - capital	115,698	401,279	462,499	563,153	578,851	578,851	578,851	390,545	149,463	109,131
Borrowing	–	–	–	–	–	–	–	–	280,600	163,000
Internally generated funds	75,206	86,437	112,476	151,013	163,103	163,103	163,103	178,549	116,181	110,000
Total sources of capital funds	190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131
Financial position										
Total current assets	928,274	1,275,599	1,620,802	1,411,366	1,693,131	1,693,131	1,693,131	1,852,635	1,931,180	1,987,466
Total non current assets	6,647,415	6,881,940	7,245,179	7,372,967	7,477,829	7,477,829	7,477,829	7,465,179	7,590,693	7,595,775
Total current liabilities	553,789	688,534	699,030	579,735	602,246	602,246	602,246	569,433	633,080	663,248
Total non current liabilities	1,960,095	1,801,619	1,798,101	1,740,480	1,740,480	1,740,480	1,740,480	1,624,155	2,471,587	2,166,395
Community wealth/Equity	5,061,804	5,667,385	6,368,851	6,464,117	6,828,233	6,828,233	6,828,233	7,124,225	6,417,206	6,753,598
Cash flows										
Net cash from (used) operating	505,209	857,197	1,088,093	862,997	850,968	850,968	850,968	773,201	531,598	500,229
Net cash from (used) investing	(170,846)	(520,156)	(665,313)	(711,163)	(738,951)	(738,951)	(738,951)	(650,838)	(624,533)	(435,774)
Net cash from (used) financing	(78,976)	(84,806)	(91,353)	(102,172)	(102,172)	(102,172)	(102,172)	(113,895)	153,960	(17,584)
Cash/cash equivalents at the year end	445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141
Cash backing/surplus reconciliation										
Cash and investments available	445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141
Application of cash and investments	93,786	168,220	163,927	47,569	46,554	46,554	46,554	(61,076)	(144,493)	(160,133)
Balance - surplus (shortfall)	351,484	529,286	865,006	752,093	992,224	992,224	992,224	1,308,321	1,452,762	1,515,274
Asset management										
Asset register summary (WDV)	6,500,992	6,702,997	6,846,631	7,372,967	7,079,281	7,079,281		7,058,660	7,175,921	7,171,464
Depreciation	246,679	249,616	247,456	283,543	283,543	283,543		303,391	326,146	340,822
Renewal and Upgrading of Existing Assets	98,144	265,967	444,658	562,635	569,602	569,602		395,504	389,991	298,195
Repairs and Maintenance	278,595	315,926	341,555	409,606	418,287	418,287		471,162	498,398	518,290
Free services										
Cost of Free Basic Services provided	135,664	152,892	169,143	182,577	189,076	189,076		190,866	199,485	208,536
Revenue cost of free services provided	144,540	160,874	169,193	184,338	259,638	259,638		269,257	280,036	291,246
Households below minimum service level										
Water:	0	0	0	0	0	0		0	0	0
Sanitation/sewerage:	1	4	3	3	3	3		3	3	3
Energy:	4	5	5	5	5	5		5	5	5
Refuse:	–	–	–	–	–	–		–	–	–

WC023 Drakenstein - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		551,631	634,810	699,761	673,826	695,543	695,543	753,329	788,445	813,345
Executive and council		20,039	22,171	4,686	19,013	19,013	19,013	19,106	19,193	19,281
Finance and administration		531,591	612,639	695,075	654,813	676,530	676,530	734,223	769,252	794,064
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		173,424	192,491	174,891	237,054	246,374	246,374	231,732	264,232	228,657
Community and social services		21,351	22,936	22,357	25,273	25,273	25,273	4,490	4,583	4,728
Sport and recreation		2,676	2,019	2,700	2,455	2,455	2,455	2,548	2,635	2,723
Public safety		126,117	119,970	127,040	148,573	158,458	158,458	159,107	170,353	176,091
Housing		23,280	47,566	22,794	60,753	60,188	60,188	65,588	86,660	45,115
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		23,204	25,000	69,348	44,524	44,514	44,514	25,679	20,541	20,873
Planning and development		14,995	13,901	13,788	12,951	12,941	12,941	12,875	10,280	10,611
Road transport		8,209	11,099	55,560	31,573	31,573	31,573	12,804	10,261	10,262
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		2,152,019	2,722,934	3,062,637	3,321,934	3,354,824	3,354,824	3,371,678	3,304,886	3,549,367
Energy sources		1,521,086	1,649,518	1,865,328	1,938,185	1,973,395	1,973,395	2,212,355	2,338,660	2,533,626
Water management		213,467	286,222	280,765	327,476	327,476	327,476	342,067	368,345	395,529
Waste water management		228,110	549,400	663,821	791,286	787,625	787,625	536,108	303,188	314,481
Waste management		189,356	237,794	252,722	264,987	266,329	266,329	281,148	294,693	305,731
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	2,900,278	3,575,235	4,006,637	4,277,337	4,341,254	4,341,254	4,382,418	4,378,104	4,612,242
Expenditure - Functional										
<i>Governance and administration</i>		387,140	423,788	439,161	523,898	537,576	537,576	411,302	443,382	457,621
Executive and council		128,278	103,996	100,264	123,295	115,534	115,534	94,007	105,957	100,484
Finance and administration		255,662	314,646	334,462	395,884	417,583	417,583	312,141	331,735	350,861
Internal audit		3,200	5,146	4,435	4,718	4,458	4,458	5,154	5,690	6,276
<i>Community and public safety</i>		417,675	436,047	461,902	550,791	546,173	546,173	586,886	612,054	639,438
Community and social services		39,935	51,245	56,731	58,829	60,350	60,350	64,559	66,870	71,152
Sport and recreation		86,351	109,959	122,963	139,211	139,095	139,095	149,496	156,257	164,109
Public safety		205,803	184,169	192,636	233,966	242,865	242,865	272,661	283,794	293,033
Housing		85,587	90,674	89,572	118,784	103,863	103,863	100,169	105,132	111,144
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		232,919	221,109	237,225	230,181	229,322	229,322	244,516	253,906	266,309
Planning and development		58,345	63,327	55,609	74,148	71,434	71,434	77,413	78,534	83,614
Road transport		172,803	155,901	179,599	153,878	155,705	155,705	164,777	172,897	180,060
Environmental protection		1,771	1,882	2,016	2,155	2,184	2,184	2,326	2,475	2,635
<i>Trading services</i>		1,719,793	1,910,908	2,146,811	2,372,141	2,425,332	2,425,332	2,725,085	2,914,325	3,139,318
Energy sources		1,163,452	1,369,245	1,584,129	1,732,462	1,794,857	1,794,857	1,919,219	2,066,218	2,232,403
Water management		173,199	187,063	169,927	210,066	208,948	208,948	230,654	247,579	267,668
Waste water management		218,565	196,235	230,810	235,514	236,236	236,236	267,820	281,468	304,609
Waste management		164,577	158,365	161,945	194,099	185,291	185,291	307,393	319,060	334,638
<i>Other</i>	4	–	3	2	4	4	4	4	4	5
Total Expenditure - Functional	3	2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit) for the year		142,751	583,380	721,536	600,322	602,848	602,848	414,624	154,433	109,552

WC023 Drakenstein - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		551,631	634,810	699,761	673,826	695,543	695,543	753,329	788,445	813,345
Executive and council		20,039	22,171	4,686	19,013	19,013	19,013	19,106	19,193	19,281
Mayor and Council		20,039	22,171	4,686	19,013	19,013	19,013	19,106	19,193	19,281
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		531,591	612,639	695,075	654,813	676,530	676,530	734,223	769,252	794,064
Administrative and Corporate Support		4,082	11,627	5,774	8,985	9,259	9,259	29,724	30,109	30,495
Asset Management		950	3,075	8,589	593	593	593	620	648	677
Finance		505,735	580,185	641,628	642,363	662,432	662,432	700,312	735,430	759,723
Fleet Management		4	6	1	5	5	5	5	6	6
Human Resources		2,273	3,142	1,638	750	2,124	2,124	750	750	750
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		0	-	-	1	1	1	1	1	1
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		18,058	13,438	37,326	2,074	2,074	2,074	2,167	2,264	2,366
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		489	1,164	119	42	42	42	644	45	47
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		173,424	192,491	174,891	237,054	246,374	246,374	231,732	264,232	228,657
Community and social services		21,351	22,936	22,357	25,273	25,273	25,273	4,490	4,583	4,728
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		3,192	3,078	3,223	3,357	3,357	3,357	3,481	3,596	3,711
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		541	966	771	518	518	518	739	709	729
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		17,618	18,892	18,363	21,397	21,397	21,397	269	278	287
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		2,676	2,019	2,700	2,455	2,455	2,455	2,548	2,635	2,723
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		0	-	1	2	2	2	2	2	2
Recreational Facilities		1,953	1,858	2,549	2,321	2,321	2,321	2,407	2,488	2,570
Sports Grounds and Stadiums		723	160	151	133	133	133	139	145	152
Public safety		126,117	119,970	127,040	148,573	158,458	158,458	159,107	170,353	176,091
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		138	1,278	767	130	200	200	457	214	221
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		125,978	118,692	126,272	148,443	158,258	158,258	158,649	170,139	175,870
Pounds		-	-	-	-	-	-	-	-	-
Housing		23,280	47,566	22,794	60,753	60,188	60,188	65,588	86,660	45,115
Housing		23,280	47,566	22,794	60,753	60,188	60,188	65,588	86,660	45,115
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,204	25,000	69,348	44,524	44,514	44,514	25,679	20,541	20,873
Planning and development		14,995	13,901	13,788	12,951	12,941	12,941	12,875	10,280	10,611
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		886	663	1,000	625	625	625	649	672	696
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and		9,971	8,875	10,726	8,977	8,967	8,967	9,301	9,608	9,916
Project Management Unit		4,139	4,363	2,062	3,349	3,349	3,349	2,925	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		8,209	11,099	55,560	31,573	31,573	31,573	12,804	10,261	10,262
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		8,209	11,099	55,560	31,573	31,573	31,573	12,804	10,261	10,262
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Trading services		2,152,019	2,722,934	3,062,637	3,321,934	3,354,824	3,354,824	3,371,678	3,304,886	3,549,367
Energy sources		1,521,086	1,649,518	1,865,328	1,938,185	1,973,395	1,973,395	2,212,355	2,338,660	2,533,626
Electricity		1,521,086	1,649,518	1,865,328	1,938,185	1,973,395	1,973,395	2,212,355	2,338,660	2,533,626
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		213,467	286,222	280,765	327,476	327,476	327,476	342,067	368,345	395,529
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		213,467	286,222	280,765	327,476	327,476	327,476	342,067	368,345	395,529
Water Storage										
Waste water management		228,110	549,400	663,821	791,286	787,625	787,625	536,108	303,188	314,481
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	290,310	326,087	426,087	426,087	426,087	195,652	-	-
Storm Water Management										
Waste Water Treatment		228,110	259,090	337,734	365,199	361,538	361,538	340,455	303,188	314,481
Waste management		189,356	237,794	252,722	264,987	266,329	266,329	281,148	294,693	305,731
Recycling										
Solid Waste Disposal (Landfill Sites)		1,488	1,688	2,170	1,981	3,536	3,536	3,695	3,861	4,035
Solid Waste Removal		187,868	236,106	250,511	263,006	262,793	262,793	277,453	290,831	301,695
Street Cleaning		-	-	41	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2,900,278	3,575,235	4,006,637	4,277,337	4,341,254	4,341,254	4,382,418	4,378,104	4,612,242
Expenditure - Functional										
Municipal governance and administration		387,140	423,788	439,161	523,898	537,576	537,576	411,302	443,382	457,621
Executive and council		128,278	103,996	100,264	123,295	115,534	115,534	94,007	105,957	100,484
Mayor and Council		53,567	83,184	86,435	102,575	103,758	103,758	79,840	90,771	84,233
Municipal Manager, Town Secretary and Chief Executive		74,711	20,812	13,829	20,720	11,777	11,777	14,166	15,186	16,252
Finance and administration		255,662	314,646	334,462	395,884	417,583	417,583	312,141	331,735	350,861
Administrative and Corporate Support		92,957	101,044	106,133	129,781	121,980	121,980	136,180	142,136	150,390
Asset Management		12,888	15,143	8,291	11,866	13,331	13,331	15,604	16,868	18,154
Finance		45,863	42,802	48,241	55,516	65,574	65,574	63,382	60,146	73,217
Fleet Management		16,990	33,693	35,859	45,432	62,130	62,130	(70,993)	(71,985)	(72,051)
Human Resources		24,415	30,702	29,544	32,444	36,611	36,611	37,405	39,976	42,724
Information Technology		16,216	20,718	22,021	23,923	26,489	26,489	25,083	26,675	28,215
Legal Services		(4,963)	997	885	1,368	1,215	1,215	1,363	1,491	1,631
Marketing, Customer Relations, Publicity and Media Co-		3,306	5,226	4,853	5,508	6,793	6,793	6,752	7,296	7,881
Property Services		39,753	46,193	57,419	65,061	63,344	63,344	72,584	84,009	73,903
Risk Management		979	1,162	1,060	1,513	1,326	1,326	1,780	1,974	2,139
Security Services										
Supply Chain Management		6,237	15,403	14,909	16,950	12,612	12,612	16,165	15,980	17,146
Valuation Service		1,062	1,563	5,246	6,523	6,178	6,178	6,837	7,166	7,512
Internal audit		3,200	5,146	4,435	4,718	4,458	4,458	5,154	5,690	6,276
Governance Function		3,200	5,146	4,435	4,718	4,458	4,458	5,154	5,690	6,276
Community and public safety		417,675	436,047	461,902	550,791	546,173	546,173	586,886	612,054	639,438
Community and social services		39,935	51,245	56,731	58,829	60,350	60,350	64,559	66,870	71,152
Aged Care		1,286	1,377	1,302	1,505	1,458	1,458	1,571	1,672	1,780
Agricultural		5,132	5,182	5,378	6,026	6,405	6,405	7,172	7,404	7,839
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		5,595	6,126	7,300	8,525	7,883	7,883	8,379	8,859	9,363
Child Care Facilities		29	6	15	16	16	16	105	110	116
Community Halls and Facilities		11,098	15,041	15,482	16,260	16,187	16,187	18,177	19,141	20,099
Consumer Protection										
Cultural Matters		9,243	13,199	15,733	16,317	18,030	18,030	18,472	18,438	20,132
Disaster Management		3,966	4,737	4,551	5,130	4,965	4,965	4,742	5,046	5,369
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		3,586	5,577	6,970	5,049	5,405	5,405	5,942	6,200	6,453
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		86,351	109,959	122,963	139,211	139,095	139,095	149,496	156,257	164,109
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		34,054	42,999	48,491	60,447	56,481	56,481	61,029	63,334	66,771
Recreational Facilities		23,781	28,660	32,815	33,656	37,514	37,514	38,576	40,510	42,659
Sports Grounds and Stadiums		28,515	38,299	41,657	45,108	45,100	45,100	49,892	52,414	54,679
Public safety		205,803	184,169	192,636	233,966	242,865	242,865	272,661	283,794	293,033
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		44,623	45,974	51,594	58,008	61,382	61,382	85,884	90,326	95,184
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		160,401	137,011	139,419	174,768	180,293	180,293	185,533	192,168	196,491
Pounds		779	1,184	1,622	1,190	1,190	1,190	1,244	1,300	1,359
Housing		85,587	90,674	89,572	118,784	103,863	103,863	100,169	105,132	111,144
Housing		85,587	90,674	89,572	118,784	103,863	103,863	100,169	105,132	111,144
Informal Settlements										
Health		-	-	-	-	-	-	-	-	-
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Vector Control										
Chemical Safety										
Economic and environmental services		232,919	221,109	237,225	230,181	229,322	229,322	244,516	253,906	266,309
Planning and development		58,345	63,327	55,609	74,148	71,434	71,434	77,413	78,534	83,614
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		2,901	4,226	3,605	4,489	5,146	5,146	6,198	6,602	7,037
Central City Improvement District										
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		14,867	15,666	17,197	18,728	19,257	19,257	20,502	21,369	23,019
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and Project Management Unit		15,388	17,053	18,193	20,534	20,451	20,451	21,746	23,132	24,602
Provincial Planning		25,189	26,382	16,614	30,397	26,580	26,580	28,967	27,431	28,956
Support to Local Municipalities										
Road transport		172,803	155,901	179,599	153,878	155,705	155,705	164,777	172,897	180,060
Public Transport										
Road and Traffic Regulation		4,830	4,802	5,993	5,707	6,946	6,946	6,755	7,191	7,654
Roads		167,973	151,099	173,606	148,171	148,758	148,758	158,022	165,707	172,406
Taxi Ranks										
Environmental protection		1,771	1,882	2,016	2,155	2,184	2,184	2,326	2,475	2,635
Biodiversity and Landscape		1,771	1,882	2,016	2,155	2,184	2,184	2,326	2,475	2,635
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		1,719,793	1,910,908	2,146,811	2,372,141	2,425,332	2,425,332	2,725,085	2,914,325	3,139,318
Energy sources		1,163,452	1,369,245	1,584,129	1,732,462	1,794,857	1,794,857	1,919,219	2,066,218	2,232,403
Electricity		1,163,452	1,369,245	1,584,129	1,732,462	1,794,857	1,794,857	1,919,219	2,066,218	2,232,403
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		173,199	187,063	169,927	210,066	208,948	208,948	230,654	247,579	267,668
Water Treatment		2,480	2,797	3,094	2,851	3,143	3,143	3,382	3,575	3,806
Water Distribution		170,718	184,266	166,834	207,216	205,805	205,805	227,272	244,004	263,862
Water Storage										
Waste water management		218,565	196,235	230,810	235,514	236,236	236,236	267,820	281,468	304,609
Public Toilets		6,198	6,551	8,219	7,818	7,855	7,855	8,554	9,061	9,598
Sewerage		56,107	37,616	58,219	52,857	49,584	49,584	54,827	60,009	61,141
Storm Water Management										
Waste Water Treatment		156,259	152,068	164,372	174,840	178,796	178,796	204,438	212,398	233,870
Waste management		164,577	158,365	161,945	194,099	185,291	185,291	307,393	319,060	334,638
Recycling										
Solid Waste Disposal (Landfill Sites)		28,274	35,739	30,970	32,834	35,337	35,337	35,118	36,739	38,253
Solid Waste Removal		102,437	93,223	100,963	116,638	106,111	106,111	228,450	234,219	247,161
Street Cleaning		33,867	29,404	30,012	44,627	43,843	43,843	43,825	48,103	49,224
Other		–	3	2	4	4	4	4	4	5
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism		–	3	2	4	4	4	4	4	5
Total Expenditure - Functional	3	2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit) for the year		142,751	583,380	721,536	600,322	602,848	602,848	414,624	154,433	109,552

WC023 Drakenstein - 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
R thousand										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		–	–	–	–	–	–	–	–	–
Vote 02 - Financial Services		508,877	590,912	652,393	644,970	665,039	665,039	703,620	738,235	762,626
Vote 03 - Corporate & Planning Services		48,556	50,818	35,316	48,043	51,572	51,572	49,885	50,866	51,851
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Safety And Community Services		159,586	178,064	159,664	221,882	230,412	230,412	236,838	269,008	233,104
Vote 06 - Engineering Services		2,183,259	2,755,441	3,159,263	3,362,441	3,394,232	3,394,232	3,392,075	3,319,996	3,564,662
Vote 07 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 08 - Risk Management		–	–	–	–	–	–	–	–	–
Vote 09 - Idp		–	–	–	–	–	–	–	–	–
Vote 10 - Communication And Marketing		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2,900,278	3,575,235	4,006,637	4,277,337	4,341,254	4,341,254	4,382,418	4,378,104	4,612,242
Expenditure by Vote to be appropriated	1									
Vote 01 - Office Of The City Manager		4,364	4,411	5,849	7,041	6,655	6,655	7,034	7,478	7,937
Vote 02 - Financial Services		134,584	127,678	140,813	167,600	172,993	172,993	180,576	189,778	200,264
Vote 03 - Corporate & Planning Services		233,749	258,406	262,672	296,015	301,797	301,797	287,594	309,584	315,098
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Safety And Community Services		469,597	476,727	485,005	571,591	565,031	565,031	582,247	608,597	637,351
Vote 06 - Engineering Services		1,892,414	2,099,727	2,364,375	2,604,932	2,660,906	2,660,906	2,876,149	3,072,016	3,303,721
Vote 07 - Internal Audit		9,537	10,538	11,067	12,279	11,457	11,457	12,412	13,188	14,013
Vote 08 - Risk Management		2,973	2,495	2,715	3,310	3,389	3,389	3,919	4,184	4,420
Vote 09 - Idp		4,887	5,195	5,690	6,199	6,472	6,472	8,134	8,565	9,022
Vote 10 - Communication And Marketing		5,423	6,678	6,915	8,048	9,707	9,707	9,728	10,281	10,864
Vote 11 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit) for the year	2	142,751	583,380	721,536	600,322	602,848	602,848	414,624	154,433	109,552

WC023 Drakenstein - 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 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
01.1 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
01.2 - Municipal Manager Office Support		-	-	-	-	-	-	-	-	-
Vote 02 - Financial Services		508,877	590,912	652,393	644,970	665,039	665,039	703,620	738,235	762,626
02.1 - Office Of The Chief Financial Officer		21,927	26,047	35,029	18,000	20,000	20,000	20,000	25,000	25,000
02.2 - Office Of The Senior Manager: Financial Management		1,703	6,486	2,058	1,971	1,971	1,971	2,044	2,111	2,179
02.3 - Budgets And Cost Accounting Division		-	-	-	-	-	-	-	-	-
02.4 - Budgets Section		-	-	-	-	-	-	-	-	-
02.5 - Cost Accounting Section		-	-	-	-	-	-	-	-	-
02.6 - Financial Reporting Division		38,601	57,891	75,589	57,000	65,000	65,000	75,000	80,000	80,000
02.7 - Financial Statements Section		-	-	-	-	-	-	-	-	-
02.8 - Cash Management Section		-	-	-	-	-	-	-	-	-
02.9 - Assets And Insurance Division		-	-	-	-	-	-	-	-	-
02.10 - Assets Section		-	-	-	-	-	-	-	-	-
02.11 - Insurance Section		950	3,075	8,589	593	593	593	620	648	677
02.12 - Finance Management Grant		1,550	1,550	1,600	1,700	1,700	1,700	1,800	2,000	2,100
02.13 - Office Of The Senior Manager: Revenue And Expenditure		-	-	-	-	-	-	-	-	-
02.14 - Revenue Division		16	3,220	(36)	10	10	10	11	11	12
02.15 - Water & Electricity Billing Section		-	-	-	-	-	-	-	-	-
02.16 - Property Rates Sundries Housing & Pre-Paid Billing		443,642	491,477	529,445	565,653	575,721	575,721	603,501	628,419	652,611
02.17 - Credit Control Customer Care Indigent & Revenue		-	-	-	-	-	-	-	-	-
02.18 - Expenditure Division		-	-	-	-	-	-	-	-	-
02.19 - Creditors & Cheque Administration Section		-	-	-	-	-	-	-	-	-
02.20 - Payroll Administration Section		-	-	-	-	-	-	-	-	-
02.21 - Office Of The Manager: Supply Chain Management		59	361	104	42	42	42	644	45	47
02.22 - Tender Evaluation & Contracts Section		-	-	-	-	-	-	-	-	-
02.23 - Demand Management & Logistics Section		-	-	-	-	-	-	-	-	-
02.24 - Stores: Administration		430	803	15	-	-	-	-	-	-
02.25 - Stores: Maintenance		-	-	-	-	-	-	-	-	-
02.26 - Financial Planning And Accounting Division		-	-	-	-	-	-	-	-	-
02.27 - Property Valuation Section		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate & Planning Services		48,556	50,818	35,316	48,043	51,572	51,572	49,885	50,866	51,851
03.1 - Office Of The Executive Manager: Corporate Services		-	-	-	-	-	-	-	-	-
03.2 - Office Of The Senior Manager: Legal And Administration		-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
03.3 - Legal Services Division		0	-	-	1	1	1	1	1	1
03.4 - Administrative Support Services Division		-	-	-	-	-	-	-	-	-
03.5 - Registry Section		-	-	-	-	-	-	-	-	-
03.6 - Secretariat / Committee Services Section		-	-	-	-	-	-	-	-	-
03.7 - Customer Relations Management Division		-	-	-	-	-	-	-	-	-
03.8 - Municipal Courts		-	-	-	-	-	-	-	-	-
03.9 - Human Resource Management Division		409	141	76	-	124	124	-	-	-
03.10 - Training & Development Section		-	-	-	-	-	-	-	-	-
03.11 - Lg Seta Training		1,431	2,648	1,269	750	2,000	2,000	750	750	750
03.12 - Hr Administration Section		-	-	-	-	-	-	-	-	-
03.13 - Labour Relations Management Section		433	354	294	-	-	-	-	-	-
03.14 - Organisation Efficiency Improvement Section		-	-	-	-	-	-	-	-	-
03.15 - Information Communication Technology Division		-	-	-	-	-	-	-	-	-
03.16 - Ict Systems Maintenance Section		-	-	-	-	-	-	-	-	-
03.17 - Ict Operations & Support Administration Section		-	-	-	-	-	-	-	-	-
03.18 - Ict Operations & Support Maintenance Section		-	-	-	-	-	-	-	-	-
03.19 - Ict Governance / Administration Section		-	-	-	-	-	-	-	-	-
03.20 - Inter Governmental Relations Section		-	-	-	-	-	-	-	-	-
03.21 - Office Of The Political Office Bearers Division		204	113	113	113	113	113	118	118	118
03.22 - Councillor Support & Public Participation Section		-	-	-	-	-	-	-	-	-
03.23 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
03.24 - Office Of The Deputy Executive Mayor		-	-	-	-	-	-	-	-	-
03.25 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
03.26 - Office Of The Chief Whip		-	-	-	-	-	-	-	-	-
03.27 - Executive Mayoral Committee		-	-	-	-	-	-	-	-	-
03.28 - Municipal Council		19,836	22,058	4,573	18,900	18,900	18,900	18,988	19,075	19,163
03.29 - Council Grants & Donations		-	-	-	-	-	-	-	-	-
03.30 - Ward 1 Projects		-	-	-	-	-	-	-	-	-
03.31 - Ward 2 Projects		-	-	-	-	-	-	-	-	-
03.32 - Ward 3 Projects		-	-	-	-	-	-	-	-	-
03.33 - Ward 4 Projects		-	-	-	-	-	-	-	-	-
03.34 - Ward 5 Projects		-	-	-	-	-	-	-	-	-
03.35 - Ward 6 Projects		-	-	-	-	-	-	-	-	-
03.36 - Ward 7 Projects		-	-	-	-	-	-	-	-	-
03.37 - Ward 8 Projects		-	-	-	-	-	-	-	-	-
03.38 - Ward 9 Projects		-	-	-	-	-	-	-	-	-
03.39 - Ward 10 Projects		-	-	-	-	-	-	-	-	-
03.40 - Ward 11 Projects		-	-	-	-	-	-	-	-	-
03.41 - Ward 12 Projects		-	-	-	-	-	-	-	-	-
03.42 - Ward 13 Projects		-	-	-	-	-	-	-	-	-
03.43 - Ward 14 Projects		-	-	-	-	-	-	-	-	-
03.44 - Ward 15 Projects		-	-	-	-	-	-	-	-	-
03.45 - Ward 16 Projects		-	-	-	-	-	-	-	-	-
03.46 - Ward 17 Projects		-	-	-	-	-	-	-	-	-
03.47 - Ward 18 Projects		-	-	-	-	-	-	-	-	-
03.48 - Ward 19 Projects		-	-	-	-	-	-	-	-	-
03.49 - Ward 20 Projects		-	-	-	-	-	-	-	-	-
03.50 - Ward 21 Projects		-	-	-	-	-	-	-	-	-
03.51 - Ward 22 Projects		-	-	-	-	-	-	-	-	-
03.52 - Ward 23 Projects		-	-	-	-	-	-	-	-	-
03.53 - Ward 24 Projects		-	-	-	-	-	-	-	-	-
03.54 - Ward 25 Projects		-	-	-	-	-	-	-	-	-
03.55 - Ward 26 Projects		-	-	-	-	-	-	-	-	-
03.56 - Ward 27 Projects		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - 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										
03.57 - Ward 28 Projects		-	-	-	-	-	-	-	-	-
03.58 - Ward 29 Projects		-	-	-	-	-	-	-	-	-
03.59 - Ward 30 Projects		-	-	-	-	-	-	-	-	-
03.60 - Ward 31 Projects		-	-	-	-	-	-	-	-	-
03.61 - Ward 32 Projects		-	-	-	-	-	-	-	-	-
03.62 - Ward 33 Projects		-	-	-	-	-	-	-	-	-
03.63 - Evictions & Emergency Housing Management		-	-	-	-	-	-	-	-	-
03.64 - Economic Scheme 5 (Paarl)		6	6	7	7	7	7	8	8	8
03.65 - Economic Scheme 10 (Paarl)		2,309	2,478	2,576	2,577	2,720	2,720	2,821	2,914	3,007
03.66 - Sub Econ Breda Str Old Age (Paarl)		113	121	125	134	133	133	138	142	147
03.67 - Sub Econ Blommendal Ext 24 (Paarl)		96	103	109	110	106	106	110	114	117
03.68 - Sub Econ Scheme 24 (Paarl)		300	327	341	343	360	360	374	386	398
03.69 - Sub Econ Scheme 2 (Paarl)		54	55	56	71	60	60	62	65	67
03.70 - Sub Econ Scheme 3 (Paarl)		74	79	84	85	89	89	92	95	98
03.71 - Sub Econ Scheme 1 Ext (Paarl)		347	361	378	455	395	395	410	423	437
03.72 - Sub Econ Scheme 4 (Paarl)		3,208	3,321	3,532	3,441	3,671	3,671	3,806	3,932	4,058
03.73 - Sub Econ Scheme 5 (Paarl)		707	709	758	758	855	855	887	916	945
03.74 - Sub Econ Scheme 6 (Paarl)		3,568	3,730	4,029	3,929	4,140	4,140	4,293	4,434	4,576
03.75 - Sub Econ Scheme 8 (Paarl)		393	393	409	408	429	429	445	459	474
03.76 - Sub Econ Scheme 24 (2) (Paarl)		262	279	296	298	314	314	326	337	347
03.77 - Sub Econ Scheme 25 (Paarl)		215	229	242	245	257	257	267	276	284
03.78 - Sub Econ Scheme Mbekweni (Paarl)		94	100	77	122	99	99	102	106	109
03.79 - Sub Econ Scheme Emergency (Paarl)		211	243	264	220	287	287	298	308	317
03.80 - Municipal Employees : Deurgangskamp (Paarl)		-	-	-	-	-	-	-	-	-
03.81 - Economic Scheme Blommendal Ext 3 & 4 (Paarl)		663	715	742	769	759	759	787	813	839
03.82 - Economic Scheme 1 (Paarl)		147	156	165	113	173	173	180	186	192
03.83 - Economic Scheme 1 Ext (Paarl)		32	32	32	31	33	33	34	35	37
03.84 - Municipal Employees (Loerie Flats)		1,197	1,208	1,259	1,295	1,315	1,315	1,364	1,409	1,454
03.85 - Rural And Emergency Housing		-	-	-	-	-	-	-	-	-
03.86 - Office Of The Executive Manager: Planning & Econ		-	-	-	-	-	-	-	-	-
03.87 - Administrative Support: Planning & Economic Deve		-	3	-	40	40	40	41	43	44
03.88 - Office Of The Deputy Executive Manager: Planning		-	-	-	-	-	-	-	-	-
03.89 - Land Use Planning Division		760	535	872	478	478	478	495	512	528
03.90 - Spatial Planning Division		126	128	128	147	147	147	153	160	168
03.91 - Gis Section		-	-	-	-	-	-	-	-	-
03.92 - Heritage Section		-	-	-	-	-	-	-	-	-
03.93 - Town Planning Section		-	-	-	-	-	-	-	-	-
03.94 - Surveying & Valuations Division		-	-	-	-	-	-	-	-	-
03.95 - Land Surveying Section		-	-	-	-	-	-	-	-	-
03.96 - Building Control Division		9,971	8,875	10,726	8,977	8,967	8,967	9,301	9,608	9,916
03.97 - Led & Tourism Division		158	371	1,210	226	1,367	1,367	235	243	251
03.98 - Led Support Section		-	-	-	-	-	-	-	-	-
03.99 - Tourism Section		-	-	-	-	-	-	-	-	-
03.100 - Environmental Management Division		1,234	945	576	-	233	233	-	-	-
03.101 - Environmental Management System Section		-	-	-	-	-	-	-	-	-
03.102 - Environmental Monitoring & Compliance Section		-	-	-	-	-	-	-	-	-
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		159,586	178,064	159,664	221,882	230,412	230,412	236,838	269,008	233,104
05.1 - Office Of The Executive Manager: Community Serv		-	-	-	-	-	-	-	-	-
05.2 - Administrative Support Section		-	-	-	-	-	-	-	-	-
05.3 - Office Of The Senior Manager: Parks & Waste Mana		-	-	-	-	-	-	-	-	-
05.4 - Parks Sport & Cemeteries Division		-	-	-	-	-	-	-	-	-
05.5 - Paarl Cemeteries: Administration		3,192	3,078	3,223	3,357	3,357	3,357	3,481	3,596	3,711
05.6 - Paarl Cemeteries: Maintenance		-	-	-	-	-	-	-	-	-
05.7 - Saron Cemeteries: Administration		-	-	-	-	-	-	-	-	-
05.8 - Saron Cemeteries: Maintenance		-	-	-	-	-	-	-	-	-
05.9 - Wellington Cemeteries: Administration		-	-	-	-	-	-	-	-	-
05.10 - Wellington Cemeteries: Maintenance		-	-	-	-	-	-	-	-	-
05.11 - Orleans Park: Administration		224	281	24	165	165	165	171	177	183
05.12 - Orleans Park: Maintenance		-	-	-	-	-	-	-	-	-
05.13 - Antoniesvlei Holiday Resort: Administration		514	409	728	606	606	606	629	651	674
05.14 - Antoniesvlei Holiday Resort: Maintenance		-	-	-	-	-	-	-	-	-
05.15 - Saron Holiday Resort: Administration		34	126	226	165	165	165	171	177	183
05.16 - Saron Holiday Resort: Maintenance		-	-	-	-	-	-	-	-	-
05.17 - Parks Gis: Administration		-	-	-	-	-	-	-	-	-
05.18 - Paarl Parks: Administration		-	-	-	-	-	-	-	-	-
05.19 - Paarl Parks: Maintenance		-	-	-	-	-	-	-	-	-
05.20 - Wellington Parks: Administration		-	-	-	-	-	-	-	-	-
05.21 - Wellington Parks: Maintenance		-	-	-	-	-	-	-	-	-
05.22 - Saron/Gouda/Hermon Parks: Administration		-	-	-	-	-	-	-	-	-
05.23 - Saron/Gouda/Hermon Parks: Maintenance		-	-	-	-	-	-	-	-	-
05.24 - Arboretum: Administration		-	-	-	-	-	-	-	-	-
05.25 - Arboretum: Maintenance		-	-	-	-	-	-	-	-	-
05.26 - Paarl Mountain Nature Reserve: Administration		442	451	1,079	786	786	786	815	842	868
05.27 - Paarl Mountain Nature Reserve: Maintenance		-	-	-	-	-	-	-	-	-
05.28 - Swimming Pools: Administration		738	591	492	599	599	599	621	642	662
05.29 - Swimming Pools: Maintenance		-	-	-	-	-	-	-	-	-
05.30 - Paarl Sports Grounds: Administration		723	160	151	133	133	133	139	145	152
05.31 - Paarl Sports Grounds: Maintenance		-	-	-	-	-	-	-	-	-
05.32 - Wellington Sports Grounds: Administration		-	-	-	-	-	-	-	-	-
05.33 - Wellington Sports Grounds: Maintenance		-	-	-	-	-	-	-	-	-
05.34 - Saron Sports Grounds: Administration		-	-	-	-	-	-	-	-	-
05.35 - Saron Sports Grounds: Maintenance		-	-	-	-	-	-	-	-	-
05.36 - Gouda Sports Grounds: Administration		-	-	-	-	-	-	-	-	-
05.37 - Gouda Sports Grounds: Maintenance		-	-	-	-	-	-	-	-	-
05.38 - Paarl Playgrounds: Administration		-	-	-	-	-	-	-	-	-
05.39 - Paarl Playgrounds: Maintenance		-	-	-	-	-	-	-	-	-
05.40 - Trees Irrigation & Pesticides: Administration		-	-	-	-	-	-	-	-	-
05.41 - Trees Irrigation & Pesticides: Maintenance		-	-	-	-	-	-	-	-	-
05.42 - Nursery: Administration		0	-	-	-	-	-	-	-	-

WC023 Drakenstein - 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										
05.43 - Nursery: Maintenance		-	-	-	-	-	-	-	-	-
05.44 - Pest Control: Administration		-	-	1	2	2	2	2	2	2
05.45 - Pest Control: Maintenance		-	-	-	-	-	-	-	-	-
05.46 - Public Facilities: Administration		-	-	-	-	-	-	-	-	-
05.47 - Public Facilities: Maintenance		-	-	-	-	-	-	-	-	-
05.48 - Office Of The Deputy Executive Manager: Protection Services		-	-	-	-	-	-	-	-	-
05.49 - Office Of The Chief Traffic Services		-	-	-	-	-	-	-	-	-
05.50 - Traffic Law Enforcement Section		124,836	118,053	125,985	147,867	157,347	157,347	158,628	170,117	175,847
05.51 - Licensing Services Section		-	-	-	-	-	-	-	-	-
05.52 - Motor Vehicle Licencing Services		-	-	-	-	-	-	-	-	-
05.53 - Municipal Law Enforcement & Security Section		1	1	1	1	21	21	22	22	23
05.54 - Municipal Law Enforcement Units		1,142	638	286	575	890	890	-	-	-
05.55 - Security Services Units: Administration		-	-	-	-	-	-	-	-	-
05.56 - Security Services Units: Maintenance		-	-	-	-	-	-	-	-	-
05.57 - Pound: Administration		-	-	-	-	-	-	-	-	-
05.58 - Pound: Maintenance		-	-	-	-	-	-	-	-	-
05.59 - Office Of The Chief Fire Services		-	-	-	-	-	-	-	-	-
05.60 - Fire And Rescue Services		138	1,278	767	130	200	200	457	214	221
05.61 - Fire And Rescue Services : Maintenance		-	-	-	-	-	-	-	-	-
05.62 - Fire Safety & Disaster Management: Administration		-	-	-	-	-	-	-	-	-
05.63 - Training & Support Services: Administration		-	-	-	-	-	-	-	-	-
05.64 - Office Of The Deputy Executive Manager: Human Settlements		-	-	-	-	-	-	-	-	-
05.65 - Housing Administration Division		256	245	249	-	-	-	-	-	-
05.66 - Housing Administration: Paarl East & Wellington		2	2	2	5	5	5	3	3	3
05.67 - Housing Administration: Mbekweni		9,027	32,672	7,064	45,335	43,979	43,979	48,783	69,300	27,200
05.68 - Informal Settlements		-	-	-	-	-	-	-	-	-
05.69 - Housing Projects Division		-	-	-	-	-	-	-	-	-
05.70 - Housing Project Planning & Administration		-	-	-	-	-	-	-	-	-
05.71 - Housing Project Planning & Administration		-	-	-	-	-	-	-	-	-
05.72 - Housing Technical Support		-	-	-	-	-	-	-	-	-
05.73 - Financial Administration Support		-	-	-	-	-	-	-	-	-
05.74 - Office Of The Senior Manager: Community Development		-	-	-	-	-	-	-	-	-
05.75 - Community Development Division		-	-	-	-	-	-	-	-	-
05.76 - Community Projects Section		-	-	-	-	-	-	-	-	-
05.77 - Gender Development		-	-	-	-	-	-	-	-	-
05.78 - Poverty Alleviation		-	-	-	-	-	-	-	-	-
05.79 - Elderly And Disabled		-	-	-	-	-	-	-	-	-
05.80 - Early Childhood Programme		-	-	-	-	-	-	-	-	-
05.81 - Youth Development		-	-	-	-	-	-	-	-	-
05.82 - Ward & Open Space Projects		-	-	-	-	-	-	-	-	-
05.83 - Facility Management Section		-	-	-	-	-	-	-	-	-
05.84 - Community Halls (Paarl): Administration		82	140	103	89	89	89	92	95	98
05.85 - Community Halls (Paarl): Maintenance		-	-	-	-	-	-	-	-	-
05.86 - Town Hall (Paarl): Administration		102	179	176	110	110	110	114	118	122
05.87 - Town Hall (Paarl): Maintenance		-	-	-	-	-	-	-	-	-
05.88 - Town Hall (Wellington): Administration		107	156	120	110	110	110	114	118	122
05.89 - Town Hall (Wellington): Maintenance		-	-	-	-	-	-	-	-	-
05.90 - Town Hall Mbekweni: Administration		48	67	72	34	34	34	35	36	37
05.91 - Town Hall Mbekweni: Maintenance		-	-	-	-	-	-	-	-	-
05.92 - Town Hall (Simondium): Administration		39	43	41	16	16	16	17	18	19
05.93 - Town Hall (Simondium): Maintenance		-	-	-	-	-	-	-	-	-
05.94 - Town Hall (Saron): Administration		37	46	36	35	35	35	36	38	39
05.95 - Town Hall (Saron): Maintenance		-	-	-	-	-	-	-	-	-
05.96 - Town Hall (Gouda): Administration		24	28	21	26	26	26	28	29	30
05.97 - Town Hall (Gouda): Maintenance		-	-	-	-	-	-	-	-	-
05.98 - Multi Purpose Hall Paarl East: Administration		49	240	145	54	54	54	256	209	212
05.99 - Multi Purpose Hall Paarl East: Maintenance		-	-	-	-	-	-	-	-	-
05.100 - Multi Purpose Hall Mbekweni: Administration		54	68	58	44	44	44	46	48	50
05.101 - Multi Purpose Hall Mbekweni: Maintenance		-	-	-	-	-	-	-	-	-
05.102 - Libraries & Information Services Division		157	220	253	241	241	241	21,908	22,133	22,359
05.103 - Library : Gouda		-	-	-	-	-	-	-	-	-
05.104 - Library : Readers (Wellington)		-	-	-	-	-	-	-	-	-
05.105 - Library : Wellington		-	-	-	-	-	-	-	-	-
05.106 - Library : Mill Street (Paarl)		245	260	244	233	233	233	242	250	258
05.107 - Library : Drakenstein		17,373	18,631	18,119	21,164	21,164	21,164	27	28	29
05.108 - Library : Mbekweni		-	-	-	-	-	-	-	-	-
05.109 - Library : Saron		-	-	-	-	-	-	-	-	-
05.110 - Library : Groenheuwel		-	-	-	-	-	-	-	-	-
05.111 - Satellite Library Depots		-	-	-	-	-	-	-	-	-
Vote 06 - Engineering Services		2,183,259	2,755,441	3,159,263	3,362,441	3,394,232	3,394,232	3,392,075	3,319,996	3,564,662
06.1 - Facilities And Property Administration Division		-	-	-	-	-	-	-	-	-
06.2 - Facilities And Other Property: Maintenance		-	-	-	-	-	-	-	-	-
06.3 - Office Buildings: Civic Centre: Administration		1	-	-	-	-	-	-	-	-
06.4 - Office Buildings: Civic Centre: Maintenance		-	-	-	-	-	-	-	-	-
06.5 - Office Buildings: Market Street: Maintenance		-	-	-	-	-	-	-	-	-
06.6 - Office Buildings: Wellington: Administration		1	0	0	1	1	1	1	1	1
06.7 - Office Buildings: Wellington: Maintenance		-	-	-	-	-	-	-	-	-
06.8 - Office Buildings: Gouda: Maintenance		-	-	-	-	-	-	-	-	-
06.9 - Office Buildings: Saron: Administration		-	-	-	-	-	-	-	-	-
06.10 - Office Buildings: Saron: Maintenance		-	-	-	-	-	-	-	-	-
06.11 - Land And Buildings		18,019	13,418	37,261	2,052	2,052	2,052	2,144	2,241	2,342
06.12 - De Poort		37	20	65	21	21	21	22	22	23
06.13 - Solid Waste Management Division		206,234	226,297	245,947	257,069	261,134	261,134	274,586	286,942	299,855
06.14 - Refuse Removal Services Section		-	-	-	-	-	-	-	-	-
06.15 - Drakenstein Refuse Removal: Administration		(18,953)	9,168	3,917	5,265	973	973	2,150	3,139	1,057
06.16 - Drakenstein Refuse Removal: Maintenance		-	-	-	-	-	-	-	-	-
06.17 - Refuse Removal Illegal Dumping: Administration		587	641	647	672	687	687	718	750	784
06.18 - Refuse Removal Illegal Dumping: Maintenance		-	-	-	-	-	-	-	-	-
06.19 - Street Sweeping Cdb Area: Administration		-	-	-	-	-	-	-	-	-
06.20 - Street Sweeping Cdb Area: Maintenance		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - 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										
06.21 - Public Spaces: Maintenance		-	-	-	-	-	-	-	-	-
06.22 - Weigh Bridges: Maintenance		-	-	-	-	-	-	-	-	-
06.23 - Waste Services Wellington & Surrounds Section		-	-	-	-	-	-	-	-	-
06.24 - Gouda Waste Services: Administration		-	-	-	-	-	-	-	-	-
06.25 - Gouda Waste Services: Maintenance		-	-	-	-	-	-	-	-	-
06.26 - Saron Waste Services: Administration		-	-	-	-	-	-	-	-	-
06.27 - Saron Waste Services: Maintenance		-	-	-	-	-	-	-	-	-
06.28 - Wellington Streets & Pavements: Administration		-	-	41	-	-	-	-	-	-
06.29 - Scavenging Sidewalks: Administration		-	-	-	-	-	-	-	-	-
06.30 - Scavenging Sidewalks: Maintenance		-	-	-	-	-	-	-	-	-
06.31 - Wellington Landfill Site: Administration		1,488	1,688	2,170	1,981	3,536	3,536	3,695	3,861	4,035
06.32 - Wellington Landfill Site: Administration		-	-	-	-	-	-	-	-	-
06.33 - Wellington Landfill Site: Maintenance		-	-	-	-	-	-	-	-	-
06.34 - Housing Rental Stock Maintenance		-	-	-	-	-	-	-	-	-
06.35 - Office Of The Executive Manager: Infrastructure Se		-	-	-	-	-	-	-	-	-
06.36 - Em Administrative Support Section		-	-	-	-	-	-	-	-	-
06.37 - Office Of The Deputy Executive Manager: Civil Eng		7	7	7	9	9	9	9	9	9
06.38 - Dem Administrative Support Section		-	-	-	-	-	-	-	-	-
06.39 - Senior Engineer: Water Services		154,819	202,874	210,698	242,188	242,188	242,188	257,223	276,799	296,750
06.40 - Water Services Operations Division		1,830	2,484	2,577	-	-	-	-	-	-
06.41 - Water Treatment & Pump Stations Section		-	-	-	-	-	-	-	-	-
06.42 - Water Supply: Meulwater Wtw: Administration		-	-	-	-	-	-	-	-	-
06.43 - Water Supply: Meulwater Wtw: Maintenance		-	-	-	-	-	-	-	-	-
06.44 - Water Pumping: Drakenstein: Administration		-	-	-	-	-	-	-	-	-
06.45 - Water Reticulation: Gouda: Administration		5,348	6,314	6,834	8,594	8,594	8,594	8,188	8,835	9,533
06.46 - Water Reticulation: Gouda: Maintenance		-	-	-	-	-	-	-	-	-
06.47 - Water Reticulation: Saron: Administration		3,157	3,941	4,308	6,883	6,883	6,883	7,436	8,023	8,657
06.48 - Water Reticulation: Saron: Maintenance		-	-	-	-	-	-	-	-	-
06.49 - Water Reticulation: Wellington: Administration		44,730	53,244	51,690	64,503	64,503	64,503	63,880	68,926	74,371
06.50 - Water Reticulation: Wellington: Maintenance		-	-	-	-	-	-	-	-	-
06.51 - Water Reticulation: Paarl: Administration		-	13,400	-	-	-	-	-	-	-
06.52 - Water Reticulation: Paarl: Maintenance		-	-	-	-	-	-	-	-	-
06.53 - Water Reticulation: Rural: Administration		-	-	-	-	-	-	-	-	-
06.54 - Water Reticulation: Rural: Administration		3,583	3,964	4,659	5,308	5,308	5,308	5,340	5,762	6,217
06.55 - Water Reticultation: Rural: Maintenance		-	-	-	-	-	-	-	-	-
06.56 - Senior Engineer: Waste Water Services		-	290,310	326,087	426,087	426,087	426,087	195,652	-	-
06.57 - Waste Water Planning & Design Section		-	-	-	-	-	-	-	-	-
06.58 - Waste Water Scientific Services: Administration		-	-	-	-	-	-	-	-	-
06.59 - Waste Water Scientific Services: Maintenance		-	-	-	-	-	-	-	-	-
06.60 - Waste Water Treatment: Paarl Wwtw: Administrati		13,027	10,835	10,517	12,367	11,594	11,594	12,115	12,661	13,230
06.61 - Waste Water Treatment: Paarl Wwtw: Maintenance		-	-	-	-	-	-	-	-	-
06.62 - Waste Water Treatment: Pearl Valley Wwtw: Admin		-	-	-	-	-	-	-	-	-
06.63 - Waste Water Treatment: Pearl Valley Wwtw: Maint		-	-	-	-	-	-	-	-	-
06.64 - Waste Water Treatment: Wellington Wwtw: Admini		-	-	-	-	-	-	-	-	-
06.65 - Waste Water Treatment: Wellington Wwtw: Mainte		-	-	-	-	-	-	-	-	-
06.66 - Waste Water Treatment: Gouda Wwtw: Administrat		-	-	-	-	-	-	-	-	-
06.67 - Waste Water Treatment: Gouda Wwtw: Maintenan		-	-	-	-	-	-	-	-	-
06.68 - Waste Water Treatment: Saron Wwtw: Administrati		-	-	-	-	-	-	-	-	-
06.69 - Waste Water Treatment: Saron Wwtw: Maintenance		-	-	-	-	-	-	-	-	-
06.70 - Waste Water Collection: Wellington: Administration		3,305	3,433	3,354	3,784	3,236	3,236	3,377	3,529	3,688
06.71 - Waste Water Collection: Wellington: Maintenance		-	-	-	-	-	-	-	-	-
06.72 - Waste Water Collection: Saron: Administration		-	-	53	-	-	-	-	-	-
06.73 - Waste Water Collection: Saron: Maintenance		-	-	-	-	-	-	-	-	-
06.74 - Waste Water Collection: Gouda: Administration		-	-	-	-	-	-	-	-	-
06.75 - Waste Water Collection: Paarl: Administration		211,005	243,997	322,824	348,224	346,687	346,687	324,940	286,975	297,538
06.76 - Waste Water Collection: Paarl: Maintenance		-	-	-	-	-	-	-	-	-
06.77 - Tanker Services: Administration		774	825	986	823	22	22	23	24	25
06.78 - Tanker Services: Maintenance		-	-	-	-	-	-	-	-	-
06.79 - Waste Water Pump Services: Administration		-	-	-	-	-	-	-	-	-
06.80 - Waste Water Pump Services: Maintenance		-	-	-	-	-	-	-	-	-
06.81 - Sewerage Incinerator (Paarl): Administration		-	-	-	-	-	-	-	-	-
06.82 - Sewerage Incinerator (Paarl): Maintenance		-	-	-	-	-	-	-	-	-
06.83 - Senior Engineer: Roads Stormwater & Traffic Engin		-	-	-	-	-	-	-	-	-
06.84 - Traffic Engineering Section: Administration		-	500	-	-	-	-	-	-	-
06.85 - Traffic Engineeringsection: Maintenance		-	-	-	-	-	-	-	-	-
06.86 - Roads Streets & Sidewalk Maintenance Section		-	-	-	-	-	-	-	-	-
06.87 - Proclaimed Roads: Paarl: Administration		-	-	-	-	-	-	-	-	-
06.88 - Proclaimed Roads: Paarl: Maintenance		-	-	-	-	-	-	-	-	-
06.89 - Streets: Paarl: Administration		2,780	2,701	32,493	29,799	29,799	29,799	12,134	1,369	1,370
06.90 - Streets: Paarl: Administration		781	4,334	14,744	1,774	1,774	1,774	670	8,892	8,892
06.91 - Streets: Paarl: Maintenance		-	-	-	-	-	-	-	-	-
06.92 - Streets: Wellington: Administration		-	-	-	-	-	-	-	-	-
06.93 - Streets: Wellington: Maintenance		-	-	-	-	-	-	-	-	-
06.94 - Streets: Saron: Administration		-	-	-	-	-	-	-	-	-
06.95 - Streets: Saron: Maintenance		-	-	-	-	-	-	-	-	-
06.96 - Streets: Gouda: Administration		-	-	-	-	-	-	-	-	-
06.97 - Streets: Gouda: Maintenance		-	-	-	-	-	-	-	-	-
06.98 - Streets & Stormwater (Cement Products)		-	-	-	-	-	-	-	-	-
06.99 - Streets & Stormwater (Pre-Mix Tar)		-	-	-	-	-	-	-	-	-
06.100 - Railway Sidings: Paarl: Administration		-	-	-	-	-	-	-	-	-
06.101 - Storm Water Maintenance Section		4,648	3,564	6,347	-	-	-	-	-	-
06.102 - Storm Water: Paarl: Administration		-	-	-	-	-	-	-	-	-
06.103 - Storm Water: Paarl: Maintenance		-	-	1,976	-	-	-	-	-	-
06.104 - Storm Water: Wellington: Maintenance		-	-	-	-	-	-	-	-	-
06.105 - Storm Water: Saron: Maintenance		-	-	-	-	-	-	-	-	-
06.106 - Storm Water: Gouda: Maintenance		-	-	-	-	-	-	-	-	-
06.107 - Senior Engineer: Civil Engineering Support Servic		-	-	-	-	-	-	-	-	-
06.108 - Development Applications Section: Administration		823	3,593	1,671	3,498	2,398	2,398	2,487	2,570	2,652
06.109 - Mis Asset Management & Reporting Section: Adm		-	-	-	-	-	-	-	-	-
06.110 - Civil Engineering Projects & Funding Section: Adm		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - 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										
06.111 - Office Of The Deputy Executive Manager: Electroc		1,521,086	1,649,518	1,864,893	1,936,602	1,971,811	1,971,811	2,209,487	2,337,035	2,531,927
06.112 - Electricity Administrative Support		-	-	-	-	-	-	-	-	-
06.113 - Operations And Maintenance Division		-	-	436	1,583	1,583	1,583	2,868	1,626	1,699
06.114 - Substations: Administration		-	-	-	-	-	-	-	-	-
06.115 - Substations: Maintenance		-	-	-	-	-	-	-	-	-
06.116 - Lines: Maintenance		-	-	-	-	-	-	-	-	-
06.117 - Cables: Maintenance		-	-	-	-	-	-	-	-	-
06.118 - Support Services: Maintenance		-	-	-	-	-	-	-	-	-
06.119 - Wellington & Surroundings: Administration		-	-	-	-	-	-	-	-	-
06.120 - Wellington & Surroundings: Maintenance		-	-	-	-	-	-	-	-	-
06.121 - Planning & Design Section		-	-	-	-	-	-	-	-	-
06.122 - Gis & Asset Management Section		-	-	-	-	-	-	-	-	-
06.123 - Construction Section		-	-	-	-	-	-	-	-	-
06.124 - Energy Management & Control Division		-	-	-	-	-	-	-	-	-
06.125 - Ennergy Efficiency Demand & Alternative Energy		-	-	-	-	-	-	-	-	-
06.126 - Metering Services Section: Maintenance		-	-	-	-	-	-	-	-	-
06.127 - Metering Audits: Maintenance		-	-	-	-	-	-	-	-	-
06.128 - Specialised Support Section		-	-	-	-	-	-	-	-	-
06.129 - Senior Manager: Technical Support & Project Man		-	-	-	-	-	-	-	-	-
06.130 - Fleet Management & Maintenance Division		-	-	-	-	-	-	-	-	-
06.131 - Fleet Management Section: Administration		-	-	-	-	-	-	-	-	-
06.132 - Fleet Maintenance: Administration		-	-	-	-	-	-	-	-	-
06.133 - Garage & Workshop Section: Administration		4	6	1	5	5	5	5	6	6
06.134 - Garage & Workshop Section: Maintenance		-	-	-	-	-	-	-	-	-
06.135 - Vehicle & Plant Maintenance Section: Administrat		-	-	-	-	-	-	-	-	-
06.136 - Welding Section: Maintenance		-	-	-	-	-	-	-	-	-
06.137 - Building Management & Maintenance Division		-	-	-	-	-	-	-	-	-
06.138 - Building Projects & Management Section		-	-	-	-	-	-	-	-	-
06.139 - Building Maintenance: Paarl: Administration		-	-	-	-	-	-	-	-	-
06.140 - Building Maintenance: Paarl: Maintenance		-	-	-	-	-	-	-	-	-
06.141 - Project Management (Pmu) Division		-	-	-	-	-	-	-	-	-
06.142 - Epwp		4,139	4,363	2,062	3,349	3,349	3,349	2,925	-	-
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-
07.1 - Office Of The Chief Audit Executive		-	-	-	-	-	-	-	-	-
07.2 - Compliance Audit Division		-	-	-	-	-	-	-	-	-
07.3 - Performance Audit Division		-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-
08.1 - Risk & Compliance Management Section		-	-	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-
09.1 - Office Of The Manager: Idp/Pms		-	-	-	-	-	-	-	-	-
09.2 - Idp Section		-	-	-	-	-	-	-	-	-
09.3 - Pms/Sdbip Section		-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-
10.1 - Communication & Igr Division		-	-	-	-	-	-	-	-	-
10.2 - Communication Section		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,900,278	3,575,235	4,006,637	4,277,337	4,341,254	4,341,254	4,382,418	4,378,104	4,612,242

WC023 Drakenstein - 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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		4,364	4,411	5,849	7,041	6,655	6,655	7,034	7,478	7,937
01.1 - Office Of The Municipal Manager		2,922	3,299	3,616	4,380	4,155	4,155	4,023	4,272	4,524
01.2 - Municipal Manager Office Support		1,442	1,112	2,234	2,660	2,500	2,500	3,012	3,206	3,413
Vote 02 - Financial Services		134,584	127,678	140,813	167,600	172,993	172,993	180,576	189,778	200,264
02.1 - Office Of The Chief Financial Officer		6,784	5,880	4,897	4,503	17,505	17,505	12,343	13,052	13,357
02.2 - Office Of The Senior Manager: Financial Management		3,014	3,052	3,286	3,373	3,417	3,417	3,578	3,806	4,046
02.3 - Budgets And Cost Accounting Division		1,701	1,730	1,669	1,855	1,942	1,942	2,095	2,212	2,351
02.4 - Budgets Section		1,326	1,808	2,149	2,510	2,296	2,296	2,447	2,604	2,773
02.5 - Cost Accounting Section		1,103	1,199	1,158	1,214	1,746	1,746	1,982	2,110	2,246
02.6 - Financial Reporting Division		20,200	21,932	22,844	24,394	26,149	26,149	27,857	29,078	30,377
02.7 - Financial Statements Section		1,520	2,065	1,727	1,739	2,189	2,189	2,558	2,723	2,899
02.8 - Cash Management Section		5,648	5,739	6,191	6,261	7,164	7,164	7,636	8,129	8,653
02.9 - Assets And Insurance Division		3,103	3,262	2,874	3,769	3,916	3,916	4,327	4,605	4,901
02.10 - Assets Section		1,346	514	41	166	166	166	173	181	189
02.11 - Insurance Section		13,104	13,371	7,492	10,174	11,957	11,957	13,913	14,983	16,058
02.12 - Finance Management Grant		1,550	1,550	1,600	1,700	1,700	1,700	1,800	2,000	2,100
02.13 - Office Of The Senior Manager: Revenue And Expenditure		1,945	2,066	2,037	2,148	2,155	2,155	2,261	2,407	2,561
02.14 - Revenue Division		6,897	7,618	11,930	9,899	10,216	10,216	9,287	18,016	10,326
02.15 - Water & Electricity Billing Section		12,603	12,055	12,970	13,812	13,502	13,502	14,215	15,132	16,108
02.16 - Property Rates Sundries Housing & Pre-Paid Billing		17,416	5,566	10,839	21,597	13,276	13,276	14,009	6,579	15,634
02.17 - Credit Control Customer Care Indigent & Revenue		5,939	6,079	6,762	7,311	7,215	7,215	7,673	8,168	8,695
02.18 - Expenditure Division		1,821	2,011	2,313	3,032	3,171	3,171	3,246	3,439	3,642
02.19 - Creditors & Cheque Administration Section		4,048	3,440	3,889	4,308	4,694	4,694	5,088	5,416	5,765
02.20 - Payroll Administration Section		1,851	2,353	2,955	3,658	3,140	3,140	3,312	3,525	3,753
02.21 - Office Of The Manager: Supply Chain Management		12,183	13,520	16,714	19,672	18,329	18,329	20,477	21,132	22,472
02.22 - Tender Evaluation & Contracts Section		2,624	2,540	107	396	396	396	423	455	476
02.23 - Demand Management & Logistics Section		402	-	-	-	-	-	-	-	-
02.24 - Stores: Administration		5,391	6,009	7,692	7,589	7,587	7,587	9,227	8,807	9,065
02.25 - Stores: Maintenance	2	(1)	4	4	4	4	4	5	6	6
02.26 - Financial Planning And Accounting Div	-	757	1,429	5,992	2,984	2,984	2,984	3,808	4,047	4,301
02.27 - Property Valuation Section		1,062	1,563	5,246	6,523	6,178	6,178	6,837	7,166	7,512
Vote 03 - Corporate & Planning Services		233,749	258,406	262,672	296,015	301,797	301,797	287,594	309,584	315,098
03.1 - Office Of The Executive Manager: Corporate Services		3,959	8,800	6,302	8,585	7,126	7,126	9,204	9,128	9,572
03.2 - Office Of The Senior Manager: Legal And Administration		4,605	4,672	5,066	5,364	5,333	5,333	5,824	6,195	6,576
03.3 - Legal Services Division		1,363	1,932	1,955	2,537	2,539	2,539	2,736	2,909	3,094
03.4 - Administrative Support Services Division		5,716	6,092	6,131	6,924	6,833	6,833	7,854	8,208	8,669
03.5 - Registry Section		1,507	1,565	1,696	1,993	2,023	2,023	2,155	2,290	2,432
03.6 - Secretariat / Committee Services Section		5,707	6,017	5,461	5,908	5,870	5,870	6,236	6,638	7,066
03.7 - Customer Relations Management Division		2,311	2,373	2,488	2,684	2,693	2,693	2,839	3,021	3,215
03.8 - Municipal Courts	-	30	9	7	7	7	7	8	8	8
03.9 - Human Resource Management Division		4,323	5,061	5,043	5,882	6,856	6,856	5,959	6,269	6,589
03.10 - Training & Development Section		9,372	11,484	12,838	13,487	14,468	14,468	15,237	16,180	17,182
03.11 - Lg Seta Training		2,430	1,516	1,269	750	2,000	2,000	750	750	750
03.12 - Hr Administration Section		6,401	7,238	7,439	8,046	8,724	8,724	9,666	10,289	10,952
03.13 - Labour Relations Management Section		12,143	13,474	12,392	14,966	14,392	14,392	15,901	16,779	17,708
03.14 - Organisation Efficiency Improvement Section		2,899	2,833	2,981	3,636	5,376	5,376	5,660	5,997	6,352
03.15 - Information Communication Technology Division		17,365	18,220	20,548	22,694	22,709	22,709	23,914	25,234	26,448
03.16 - Ict Systems Maintenance Section		2,218	2,793	2,923	3,156	3,225	3,225	2,870	3,055	3,252
03.17 - Ict Operations & Support Administration Section		493	703	842	795	3,260	3,260	831	869	908
03.18 - Ict Operations & Support Maintenance Section		2,659	2,943	2,945	3,221	3,387	3,387	3,726	3,941	4,191
03.19 - Ict Governance / Administration Section		1,112	1,163	1,217	1,291	1,285	1,285	1,391	1,479	1,572
03.20 - Inter Governmental Relations Section		21	20	25	20	20	20	21	23	24
03.21 - Office Of The Political Office Bearers Division		204	113	113	113	113	113	118	118	118
03.22 - Councillor Support & Public Participation Section		2,027	2,293	1,958	2,757	2,369	2,369	3,114	3,315	3,528
03.23 - Office Of The Executive Mayor		2,497	2,205	2,482	3,653	2,535	2,535	2,545	3,325	3,450
03.24 - Office Of The Deputy Executive Mayor		1,868	1,961	2,108	2,121	1,944	1,944	1,627	1,702	1,781
03.25 - Office Of The Speaker		1,369	1,440	1,506	1,778	1,358	1,358	1,171	1,218	1,266
03.26 - Office Of The Chief Whip		888	916	933	1,442	988	988	1,032	1,073	1,116
03.27 - Executive Mayoral Committee		8,927	9,168	9,234	9,694	9,724	9,724	10,163	10,569	10,991
03.28 - Municipal Council		72,262	82,091	81,022	86,636	85,932	85,932	63,561	73,188	65,966
03.29 - Council Grants & Donations		45	383	466	423	623	623	500	500	500
03.30 - Ward 1 Projects		140	128	204	131	236	236	132	133	133
03.31 - Ward 2 Projects		114	170	238	120	166	166	120	120	120
03.32 - Ward 3 Projects		107	107	201	120	170	170	120	120	120
03.33 - Ward 4 Projects		87	189	214	120	240	240	120	120	120
03.34 - Ward 5 Projects		98	43	35	120	96	96	120	120	120
03.35 - Ward 6 Projects		116	29	162	120	180	180	120	120	120
03.36 - Ward 7 Projects		79	119	166	120	200	200	120	120	120
03.37 - Ward 8 Projects		107	115	176	120	170	170	120	120	120
03.38 - Ward 9 Projects		130	88	151	122	167	167	122	123	123
03.39 - Ward 10 Projects		115	179	214	120	175	175	120	120	120
03.40 - Ward 11 Projects		111	146	228	120	240	240	120	120	120
03.41 - Ward 12 Projects		105	52	110	120	153	153	120	120	120
03.42 - Ward 13 Projects		136	110	145	120	240	240	120	120	120
03.43 - Ward 14 Projects		117	82	141	120	200	200	120	120	120
03.44 - Ward 15 Projects		90	199	239	120	126	126	120	120	120
03.45 - Ward 16 Projects		189	109	54	120	170	170	120	120	120
03.46 - Ward 17 Projects		152	91	207	120	210	210	120	120	120
03.47 - Ward 18 Projects		122	129	169	121	152	152	121	121	122
03.48 - Ward 19 Projects		109	87	177	120	190	190	120	120	120
03.49 - Ward 20 Projects		111	150	169	120	220	220	120	120	120
03.50 - Ward 21 Projects		112	97	228	120	240	240	120	120	120
03.51 - Ward 22 Projects		94	76	92	120	160	160	120	120	120
03.52 - Ward 23 Projects		130	119	199	120	210	210	120	120	120
03.53 - Ward 24 Projects		107	58	225	120	166	166	120	120	120
03.54 - Ward 25 Projects		114	84	85	120	110	110	120	120	120
03.55 - Ward 26 Projects		91	91	122	120	195	195	120	120	120
03.56 - Ward 27 Projects		106	138	216	120	195	195	120	120	120

WC023 Drakenstein - 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										
03.57 - Ward 28 Projects		145	140	236	120	240	240	120	120	120
03.58 - Ward 29 Projects		113	79	230	120	180	180	120	120	120
03.59 - Ward 30 Projects		90	35	106	120	120	120	120	120	120
03.60 - Ward 31 Projects		111	80	142	120	91	91	120	120	120
03.61 - Ward 32 Projects		155	122	198	120	175	175	120	120	120
03.62 - Ward 33 Projects		149	110	215	120	191	191	120	120	120
03.63 - Evictions & Emergency Housing Management		-	451	301	547	234	234	572	597	624
03.64 - Economic Scheme 5 (Paarl)		2,523	1,957	(667)	4,673	1,286	1,286	1,351	1,411	1,475
03.65 - Economic Scheme 10 (Paarl)		-	-	-	-	-	-	-	-	-
03.66 - Sub Econ Breda Str Old Age (Paarl)		-	-	-	-	-	-	-	-	-
03.67 - Sub Econ Blommendal Ext 24 (Paarl)		-	-	-	-	-	-	-	-	-
03.68 - Sub Econ Scheme 24 (Paarl)		-	-	-	-	-	-	-	-	-
03.69 - Sub Econ Scheme 2 (Paarl)		-	-	-	-	-	-	-	-	-
03.70 - Sub Econ Scheme 3 (Paarl)		-	-	-	-	-	-	-	-	-
03.71 - Sub Econ Scheme 1 Ext (Paarl)		-	-	-	-	-	-	-	-	-
03.72 - Sub Econ Scheme 4 (Paarl)		(20)	(21)	(22)	-	-	-	-	-	-
03.73 - Sub Econ Scheme 5 (Paarl)		-	-	-	-	-	-	-	-	-
03.74 - Sub Econ Scheme 6 (Paarl)		-	-	-	-	-	-	-	-	-
03.75 - Sub Econ Scheme 8 (Paarl)		-	-	-	-	-	-	-	-	-
03.76 - Sub Econ Scheme 24 (2) (Paarl)		-	-	-	-	-	-	-	-	-
03.77 - Sub Econ Scheme 25 (Paarl)		-	-	-	-	-	-	-	-	-
03.78 - Sub Econ Scheme Mbekweni (Paarl)		-	-	-	-	-	-	-	-	-
03.79 - Sub Econ Scheme Emergency (Paarl)		-	-	-	-	-	-	-	-	-
03.80 - Municipal Employees : Deurgangskamp (Paarl)		441	481	488	-	-	-	-	-	-
03.81 - Economic Scheme Blommendal Ext 3 & 4 (Paarl)		-	-	-	-	-	-	-	-	-
03.82 - Economic Scheme 1 (Paarl)		-	-	-	-	-	-	-	-	-
03.83 - Economic Scheme 1 Ext (Paarl)		-	-	-	-	-	-	-	-	-
03.84 - Municipal Employees (Loerie Flats)		-	-	-	-	-	-	-	-	-
03.85 - Rural And Emergency Housing		1,211	907	1,033	1,099	1,092	1,092	1,174	1,250	1,331
03.86 - Office Of The Executive Manager: Planning & Econ		4,928	4,318	2,772	3,016	2,989	2,989	3,322	3,536	3,763
03.87 - Administrative Support: Planning & Economic Deve		2,180	2,444	2,774	3,043	3,039	3,039	3,252	3,456	3,670
03.88 - Office Of The Deputy Executive Manager: Planning		2,195	2,350	2,523	2,674	2,631	2,631	2,784	2,964	3,155
03.89 - Land Use Planning Division		10,906	11,382	12,636	13,817	14,206	14,206	15,001	15,519	16,801
03.90 - Spatial Planning Division		3,371	3,615	3,859	4,166	4,265	4,265	4,675	4,973	5,289
03.91 - Gis Section		591	624	656	693	691	691	727	774	824
03.92 - Heritage Section		473	599	495	470	511	511	457	482	508
03.93 - Town Planning Section		2,637	2,785	2,922	3,092	3,064	3,064	3,214	3,422	3,642
03.94 - Surveying & Valuations Division		582	233	625	802	792	792	864	917	974
03.95 - Land Surveying Section		1,669	1,919	2,084	2,428	2,408	2,408	2,602	2,769	2,948
03.96 - Building Control Division		10,026	11,388	11,999	13,638	13,569	13,569	14,498	15,427	16,411
03.97 - Led & Tourism Division		5,352	5,788	9,526	10,940	15,150	15,150	15,945	16,925	17,152
03.98 - Led Support Section		1,928	1,320	657	1,334	1,678	1,678	1,179	1,255	1,336
03.99 - Tourism Section		-	-	-	-	-	-	-	-	-
03.100 - Environmental Management Division		443	942	908	2,901	2,334	2,334	3,076	3,200	3,322
03.101 - Environmental Management System Section		1,201	1,277	1,354	1,447	1,438	1,438	1,525	1,623	1,728
03.102 - Environmental Monitoring & Compliance Section		570	597	659	696	733	733	788	839	893
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		469,597	476,727	485,005	571,591	565,031	565,031	582,247	608,597	637,351
05.1 - Office Of The Executive Manager: Community Serv		41,629	24,128	5,167	8,650	2,645	2,645	3,176	3,381	3,591
05.2 - Administrative Support Section		2,209	1,460	1,257	2,041	2,212	2,212	2,512	2,667	2,832
05.3 - Office Of The Senior Manager: Parks & Waste Mana		1,237	21	92	1,135	96	96	102	110	115
05.4 - Parks Sport & Cemeteries Division		6,710	6,135	6,953	8,768	9,322	9,322	10,275	10,886	11,588
05.5 - Paarl Cemeteries: Administration		1,567	1,534	1,817	1,951	2,279	2,279	2,624	2,777	2,936
05.6 - Paarl Cemeteries: Maintenance		3,015	2,671	3,032	3,343	3,273	3,273	3,265	3,475	3,697
05.7 - Saron Cemeteries: Administration		3	3	-	-	-	-	-	-	-
05.8 - Saron Cemeteries: Maintenance		1	8	23	26	26	26	27	28	29
05.9 - Wellington Cemeteries: Administration		7	22	18	15	15	15	16	17	17
05.10 - Wellington Cemeteries: Maintenance		973	673	906	988	952	952	1,015	1,080	1,150
05.11 - Orleans Park: Administration		61	138	236	143	239	239	151	158	166
05.12 - Orleans Park: Maintenance		1,386	1,556	2,171	2,440	2,346	2,346	2,498	2,599	2,760
05.13 - Antoniesvlei Holiday Resort: Administration		272	123	293	316	316	316	335	356	373
05.14 - Antoniesvlei Holiday Resort: Maintenance		1,472	1,298	922	1,390	1,020	1,020	964	968	1,026
05.15 - Saron Holiday Resort: Administration		59	51	498	68	268	268	72	75	79
05.16 - Saron Holiday Resort: Maintenance		1,160	989	1,087	501	1,069	1,069	1,119	1,181	1,247
05.17 - Parks Gis: Administration		3	4	5	4	4	4	4	4	5
05.18 - Paarl Parks: Administration		52	75	1,380	880	1,003	1,003	1,267	1,008	1,054
05.19 - Paarl Parks: Maintenance		1,318	1,755	2,286	2,398	3,499	3,499	2,852	2,704	2,860
05.20 - Wellington Parks: Administration		157	134	692	856	917	917	900	949	992
05.21 - Wellington Parks: Maintenance		3,707	4,186	4,154	5,071	4,839	4,839	5,286	5,600	5,947
05.22 - Saron/Gouda/Hermon Parks: Administration		55	42	109	148	148	148	155	162	169
05.23 - Saron/Gouda/Hermon Parks: Maintenance		2,654	2,909	3,332	3,556	3,532	3,532	3,773	4,017	4,276
05.24 - Arboretum: Administration		35	42	44	69	69	69	72	75	79
05.25 - Arboretum: Maintenance		990	1,024	1,131	1,389	1,401	1,401	1,511	1,605	1,704
05.26 - Paarl Mountain Nature Reserve: Administration		2,177	2,019	1,665	1,797	1,761	1,761	1,868	1,979	2,093
05.27 - Paarl Mountain Nature Reserve: Maintenance		4,500	4,931	5,301	5,817	5,691	5,691	6,239	6,630	7,045
05.28 - Swimming Pools: Administration		1,193	480	1,288	983	978	978	1,078	1,128	1,164
05.29 - Swimming Pools: Maintenance		7,520	7,671	8,349	9,482	12,926	12,926	11,976	12,714	13,534
05.30 - Paarl Sports Grounds: Administration		946	1,366	9,378	9,683	10,037	10,037	11,096	11,835	12,235
05.31 - Paarl Sports Grounds: Maintenance		5,663	6,025	6,187	6,757	6,608	6,608	7,087	7,541	8,021
05.32 - Wellington Sports Grounds: Administration		52	110	127	130	130	130	152	161	169
05.33 - Wellington Sports Grounds: Maintenance		3,500	3,519	3,431	3,761	3,913	3,913	4,302	4,559	4,854
05.34 - Saron Sports Grounds: Administration		6,958	6,961	32	34	34	34	48	54	58
05.35 - Saron Sports Grounds: Maintenance		46	29	38	42	42	42	59	67	73
05.36 - Gouda Sports Grounds: Administration		-	8	11	13	13	13	19	22	25
05.37 - Gouda Sports Grounds: Maintenance		53	70	100	116	101	101	139	148	155
05.38 - Paarl Playgrounds: Administration		1,751	1,644	2,334	2,222	3,606	3,606	3,988	4,232	4,475
05.39 - Paarl Playgrounds: Maintenance		13,654	13,620	15,135	16,632	16,598	16,598	17,955	18,738	19,945
05.40 - Trees Irrigation & Pesticides: Administration		1,567	1,418	1,278	1,378	1,675	1,675	2,168	2,282	2,403
05.41 - Trees Irrigation & Pesticides: Maintenance		3,565	3,750	4,080	4,649	4,730	4,730	5,005	5,121	5,437
05.42 - Nursery: Administration		60	65	66	91	64	64	95	100	105

WC023 Drakenstein - 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		
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
05.43 - Nursery: Maintenance		1,564	1,773	1,616	1,773	1,605	1,605	1,662	1,769	1,883
05.44 - Pest Control: Administration		226	116	213	284	374	374	297	310	324
05.45 - Pest Control: Maintenance		1,488	1,436	1,669	1,722	1,822	1,822	1,859	1,959	2,083
05.46 - Public Facilities: Administration		228	271	287	282	362	362	334	348	363
05.47 - Public Facilities: Maintenance		5,191	5,078	5,728	6,015	5,973	5,973	6,398	6,811	7,250
05.48 - Office Of The Deputy Executive Manager: Protection Services		815	3,963	2,430	6,273	3,795	3,795	5,003	5,325	5,665
05.49 - Office Of The Chief Traffic Services		12	12	8	8	8	8	9	9	10
05.50 - Traffic Law Enforcement Section		100,870	108,526	113,121	139,112	142,741	142,741	144,486	146,073	147,789
05.51 - Licensing Services Section		4,828	4,799	5,994	5,707	6,946	6,946	6,755	7,191	7,654
05.52 - Motor Vehicle Licencing Services		2	4	(1)	-	-	-	-	-	-
05.53 - Municipal Law Enforcement & Security Section		57,359	64,676	65,821	72,454	73,070	73,070	78,358	84,602	88,399
05.54 - Municipal Law Enforcement Units		988	170	286	500	815	815	325	350	375
05.55 - Security Services Units: Administration		363	112	74	170	212	212	236	246	262
05.56 - Security Services Units: Maintenance		176	(6)	14	147	537	537	584	622	662
05.57 - Pound: Administration		779	1,184	1,622	1,190	1,190	1,190	1,244	1,300	1,359
05.58 - Pound: Maintenance		1	-	-	-	-	-	-	-	-
05.59 - Office Of The Chief Fire Services		1,811	1,955	1,573	1,996	2,118	2,118	2,300	2,449	2,607
05.60 - Fire And Rescue Services		37,625	40,366	44,999	50,486	49,500	49,500	53,648	56,904	60,559
05.61 - Fire And Rescue Services : Maintenance		70	(11)	80	157	157	157	164	171	179
05.62 - Fire Safety & Disaster Management: Administration		3,966	4,708	4,528	5,086	4,920	4,920	4,695	4,998	5,319
05.63 - Training & Support Services: Administration		2,788	2,992	3,503	3,509	3,519	3,519	3,745	3,986	4,243
05.64 - Office Of The Deputy Executive Manager: Human Services		2,342	2,497	2,647	2,884	3,437	3,437	3,111	3,354	3,560
05.65 - Housing Administration Division		-	124	249	13	12	12	13	14	14
05.66 - Housing Administration: Paarl East & Wellington		63,837	54,829	57,217	67,586	58,598	58,598	62,175	66,299	70,354
05.67 - Housing Administration: Mbekweni		4,336	9,513	11,928	27,640	24,036	24,036	14,731	15,133	15,612
05.68 - Informal Settlements		-	1,461	905	2,255	2,255	2,255	2,266	1,278	1,291
05.69 - Housing Projects Division		2,138	2,738	2,175	1,943	2,112	2,112	2,098	2,233	2,376
05.70 - Housing Project Planning & Administration		1,076	1,130	1,275	1,358	1,463	1,463	1,565	1,666	1,773
05.71 - Housing Project Planning & Administration		12	13	17	14	14	14	15	16	17
05.72 - Housing Technical Support		709	757	814	1,090	964	964	1,144	1,217	1,296
05.73 - Financial Administration Support		953	1,206	1,161	1,154	1,281	1,281	1,356	1,443	1,536
05.74 - Office Of The Senior Manager: Community Development		409	418	518	506	507	507	544	579	616
05.75 - Community Development Division		8,165	9,618	11,980	12,171	14,225	14,225	15,057	14,864	16,395
05.76 - Community Projects Section		10	575	701	745	742	742	800	851	906
05.77 - Gender Development		18	75	5	46	18	18	21	23	24
05.78 - Poverty Alleviation		694	1,179	1,134	1,236	1,436	1,436	849	891	936
05.79 - Elderly And Disabled		1,286	1,377	1,302	1,505	1,458	1,458	1,571	1,672	1,780
05.80 - Early Childhood Programme		29	6	15	16	16	16	105	110	116
05.81 - Youth Development		-	2	-	-	-	-	53	55	58
05.82 - Ward & Open Space Projects		355	378	419	463	106	106	134	142	152
05.83 - Facility Management Section		735	1,250	1,582	1,477	1,681	1,681	1,798	1,900	2,022
05.84 - Community Halls (Paarl): Administration		803	895	3,038	3,334	3,313	3,313	3,560	3,815	4,007
05.85 - Community Halls (Paarl): Maintenance		386	498	530	592	589	589	629	670	713
05.86 - Town Hall (Paarl): Administration		1,129	1,277	2,039	2,165	2,155	2,155	2,290	2,444	2,585
05.87 - Town Hall (Paarl): Maintenance		199	221	243	264	262	262	275	293	311
05.88 - Town Hall (Wellington): Administration		495	616	640	708	605	605	756	802	849
05.89 - Town Hall (Wellington): Maintenance		469	494	500	738	545	545	572	609	648
05.90 - Town Hall Mbekweni: Administration		542	523	507	550	563	563	590	627	666
05.91 - Town Hall Mbekweni: Maintenance		568	526	711	760	787	787	847	902	960
05.92 - Town Hall (Simondium): Administration		3,419	3,421	203	217	217	217	240	257	269
05.93 - Town Hall (Simondium): Maintenance		2	2	-	-	-	-	-	-	-
05.94 - Town Hall (Saron): Administration		415	457	498	524	530	530	570	607	646
05.95 - Town Hall (Saron): Maintenance		-	-	-	-	10	10	53	55	58
05.96 - Town Hall (Gouda): Administration		288	314	344	364	402	402	421	448	477
05.97 - Town Hall (Gouda): Maintenance		-	-	-	-	10	10	53	55	58
05.98 - Multi Purpose Hall Paarl East: Administration		1,029	1,243	1,204	1,263	1,147	1,147	1,452	1,482	1,566
05.99 - Multi Purpose Hall Paarl East: Maintenance		263	269	260	281	290	290	305	325	346
05.100 - Multi Purpose Hall Mbekweni: Administration		-	-	-	-	-	-	-	-	-
05.101 - Multi Purpose Hall Mbekweni: Maintenance		66	25	26	31	31	31	63	66	69
05.102 - Libraries & Information Services Division		24,520	27,025	24,559	26,845	26,866	26,866	28,374	30,193	32,096
05.103 - Library : Gouda		633	684	886	1,033	1,034	1,034	1,115	1,186	1,253
05.104 - Library : Readers (Wellington)		57	29	134	159	201	201	198	206	215
05.105 - Library : Wellington		27	26	38	37	32	32	39	41	43
05.106 - Library : Mill Street (Paarl)		1,624	1,448	1,833	348	342	342	236	250	265
05.107 - Library : Drakenstein		49	111	68	79	79	79	84	89	94
05.108 - Library : Mbekweni		20	21	39	41	41	41	44	46	48
05.109 - Library : Saron		21	19	16	14	14	14	15	16	17
05.110 - Library : Groenheuvel		33	76	36	15	97	97	167	178	190
05.111 - Satellite Library Depots		749	570	614	524	446	446	550	575	600
Vote 06 - Engineering Services		1,892,414	2,099,727	2,364,375	2,604,932	2,660,906	2,660,906	2,876,149	3,072,016	3,303,721
06.1 - Facilities And Property Administration Division		16,782	2,178	3,112	5,896	3,543	3,543	3,597	3,787	3,988
06.2 - Facilities And Other Property: Maintenance		-	-	-	71	82	82	150	160	170
06.3 - Office Buildings: Civic Centre: Administration		5,210	10,831	9,099	13,642	13,414	13,414	17,662	16,869	12,465
06.4 - Office Buildings: Civic Centre: Maintenance		3,769	3,920	4,352	4,687	3,953	3,953	3,924	4,175	4,442
06.5 - Office Buildings: Market Street: Maintenance		25	-	-	-	-	-	-	-	-
06.6 - Office Buildings: Wellington: Administration		7	7	5	6	6	6	6	7	7
06.7 - Office Buildings: Wellington: Maintenance		0	-	-	1	-	-	1	1	1
06.8 - Office Buildings: Gouda: Maintenance		1	1	1	1	-	-	1	1	2
06.9 - Office Buildings: Saron: Administration		6	6	1	1	1	1	2	2	2
06.10 - Office Buildings: Saron: Maintenance		1	0	0	2	1	1	2	2	2
06.11 - Land And Buildings		12,902	21,661	33,275	31,729	32,532	32,532	34,628	37,746	39,364
06.12 - De Poort		9	-	-	-	-	-	-	-	-
06.13 - Solid Waste Management Division		5,086	5,412	5,922	6,029	7,549	7,549	8,556	9,033	9,571
06.14 - Refuse Removal Services Section		685	815	1,259	5,390	3,212	3,212	8,594	8,956	9,483
06.15 - Drakenstein Refuse Removal: Administration		45,017	41,886	44,562	44,182	49,378	49,378	48,253	47,876	53,813
06.16 - Drakenstein Refuse Removal: Maintenance		9,742	12,422	12,646	14,110	14,022	14,022	14,886	15,846	16,869
06.17 - Refuse Removal Illegal Dumping: Administration		321	322	394	408	408	408	436	469	490
06.18 - Refuse Removal Illegal Dumping: Maintenance		793	1,348	1,527	1,738	1,573	1,573	1,676	1,784	1,899
06.19 - Street Sweeping Cdb Area: Administration		1,858	811	1,926	2,445	3,128	3,128	2,310	2,385	2,493
06.20 - Street Sweeping Cdb Area: Maintenance		10,170	9,716	9,104	11,267	9,869	9,869	10,452	11,125	11,840

WC023 Drakenstein - 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		
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
06.21 - Public Spaces: Maintenance			846	1,152	1,201	1,333	1,276	1,276	1,356	1,443	1,537
06.22 - Weigh Bridges: Maintenance			1,136	994	865	938	609	609	639	680	724
06.23 - Waste Services Wellington & Surrounds Section			3,251	2,821	2,541	3,089	2,403	2,403	2,776	2,351	2,503
06.24 - Gouda Waste Services: Administration			84	106	83	84	84	84	88	92	96
06.25 - Gouda Waste Services: Maintenance			–	1	11	12	12	12	240	246	257
06.26 - Saron Waste Services: Administration			76	89	57	58	58	58	60	63	66
06.27 - Saron Waste Services: Maintenance			–	3	100	5	5	5	10	11	11
06.28 - Wellington Streets & Pavements: Administration			0	0	0	0	0	0	0	0	0
06.29 - Scavenging Sidewalks: Administration			20,735	17,415	17,386	29,271	29,249	29,249	29,258	32,686	32,875
06.30 - Scavenging Sidewalks: Maintenance			–	–	34	5	16	16	5	6	6
06.31 - Wellington Landfill Site: Administration			8,549	10,305	4,996	6,954	9,776	9,776	7,807	8,176	8,381
06.32 - Wellington Landfill Site: Administration			–	–	–	–	–	–	–	–	–
06.33 - Wellington Landfill Site: Maintenance			18,579	22,098	21,595	22,627	22,637	22,637	24,269	25,401	26,586
06.34 - Housing Rental Stock Maintenance			–	–	4	5	1,505	1,505	1,505	2,005	2,505
06.35 - Office Of The Executive Manager: Infrastructure Se			27,322	42,549	3,072	5,211	3,099	3,099	4,379	4,659	4,953
06.36 - Em Administrative Support Section			530	671	697	790	794	794	851	903	959
06.37 - Office Of The Deputy Executive Manager: Civil Eng			8,236	8,027	8,055	11,146	8,840	8,840	9,211	9,820	10,420
06.38 - Dem Administrative Support Section			1,164	817	481	1,163	938	938	1,008	1,073	1,142
06.39 - Senior Engineer: Water Services			46,679	61,175	57,770	68,733	75,398	75,398	86,366	98,618	113,142
06.40 - Water Services Operations Division			7,169	12,292	11,411	7,645	8,664	8,664	12,469	12,528	13,089
06.41 - Water Treatment & Pump Stations Section			2,480	2,797	3,094	2,851	3,143	3,143	3,382	3,575	3,806
06.42 - Water Supply: Meulwater Wtw: Administration			595	986	151	315	386	386	441	460	481
06.43 - Water Supply: Meulwater Wtw: Maintenance			757	797	836	1,071	884	884	919	978	1,041
06.44 - Water Pumping: Drakenstein: Administration			–	154	22	29	7	7	30	32	33
06.45 - Water Reticulation: Gouda: Administration			791	870	869	933	752	752	794	846	899
06.46 - Water Reticulation: Gouda: Maintenance			634	840	803	831	911	911	1,037	1,103	1,173
06.47 - Water Reticulation: Saron: Administration			81	84	105	127	147	147	159	168	176
06.48 - Water Reticulation: Saron: Maintenance			3,489	4,073	4,347	5,788	4,529	4,529	4,927	5,243	5,580
06.49 - Water Reticulation: Wellington: Administration			4,494	16,601	18,069	25,770	26,068	26,068	24,272	23,408	22,067
06.50 - Water Reticulation: Wellington: Maintenance			3,408	4,076	4,372	4,590	4,280	4,280	3,846	4,090	4,349
06.51 - Water Reticulation: Paarl: Administration			44,408	44,622	39,978	42,403	41,788	41,788	44,461	47,136	49,173
06.52 - Water Reticulation: Paarl: Maintenance			17,356	18,601	20,894	25,001	23,201	23,201	27,094	28,475	31,356
06.53 - Water Reticulation: Rural: Administration			2	–	–	3	–	–	4	4	4
06.54 - Water Reticulation: Rural: Administration			137	139	1,084	1,196	1,254	1,254	1,280	1,375	1,437
06.55 - Water Reticulation: Rural: Maintenance			–	2	3	6	6	6	6	6	7
06.56 - Senior Engineer: Waste Water Services			10,683	6,766	8,814	7,953	8,885	8,885	9,612	13,027	12,359
06.57 - Waste Water Planning & Design Section			72	68	107	83	83	83	88	94	100
06.58 - Waste Water Scientific Services: Administration			2,862	2,798	3,147	3,319	3,353	3,353	3,524	3,737	3,957
06.59 - Waste Water Scientific Services: Maintenance			3,603	4,925	5,409	5,588	5,485	5,485	6,046	6,435	6,847
06.60 - Waste Water Treatment: Paarl Wwtw: Administrati			4,329	4,583	13,126	13,632	15,471	15,471	19,763	20,021	41,423
06.61 - Waste Water Treatment: Paarl Wwtw: Maintenance			16,169	19,409	17,833	22,794	21,326	21,326	29,273	30,504	28,931
06.62 - Waste Water Treatment: Pearl Valley Wwtw: Admin			15	48	29	717	693	693	750	783	819
06.63 - Waste Water Treatment: Pearl Valley Wwtw: Maint			1,236	1,045	1,465	1,655	1,819	1,819	1,966	2,091	2,224
06.64 - Waste Water Treatment: Wellington Wwtw: Adminis			21,612	20,534	35,651	31,122	31,087	31,087	30,597	30,715	30,155
06.65 - Waste Water Treatment: Wellington Wwtw: Mainte			2,023	2,884	2,197	5,606	6,279	6,279	6,009	9,433	8,692
06.66 - Waste Water Treatment: Gouda Wwtw: Administrat			17,996	18,003	6,204	6,709	6,709	6,709	7,178	7,716	8,064
06.67 - Waste Water Treatment: Gouda Wwtw: Maintenan			337	455	429	550	533	533	568	602	639
06.68 - Waste Water Treatment: Saron Wwtw: Administrati			102	107	57	59	59	59	62	67	70
06.69 - Waste Water Treatment: Saron Wwtw: Maintenance			1,370	1,350	1,373	1,673	1,629	1,629	1,752	1,858	1,970
06.70 - Waste Water Collection: Wellington: Administration			4,005	3,834	5,369	5,242	5,242	5,242	5,077	5,030	4,874
06.71 - Waste Water Collection: Wellington: Maintenance			1,313	1,297	1,116	1,360	1,518	1,518	1,688	1,796	1,912
06.72 - Waste Water Collection: Saron: Administration			38	38	155	160	160	160	171	184	192
06.73 - Waste Water Collection: Saron: Maintenance			–	27	3	4	4	4	4	4	4
06.74 - Waste Water Collection: Gouda: Administration			176	176	720	746	746	746	798	858	896
06.75 - Waste Water Collection: Paarl: Administration			44,597	29,896	31,787	31,715	32,673	32,673	31,503	30,608	29,943
06.76 - Waste Water Collection: Paarl: Maintenance			9,347	11,106	11,904	15,462	16,015	16,015	18,638	19,685	20,791
06.77 - Tanker Services: Administration			18	11	16	16	16	16	17	17	18
06.78 - Tanker Services: Maintenance			683	768	788	845	824	824	874	931	991
06.79 - Waste Water Pump Services: Administration			–	184	3	3	3	3	4	4	4
06.80 - Waste Water Pump Services: Maintenance			5,996	6,505	6,285	6,864	6,457	6,457	6,832	7,218	7,625
06.81 - Sewerage Incinerator (Paarl): Administration			3	3	4	3	3	3	4	4	4
06.82 - Sewerage Incinerator (Paarl): Maintenance			251	273	201	328	224	224	283	301	319
06.83 - Senior Engineer: Roads Stormwater & Traffic Engin			29	36	20	29	29	29	31	33	35
06.84 - Traffic Engineering Section: Administration			4,166	4,967	5,191	5,720	5,981	5,981	6,533	6,961	7,405
06.85 - Traffic Engineering Section: Maintenance			4,095	4,639	4,650	5,359	5,975	5,975	6,671	7,115	7,589
06.86 - Roads Streets & Sidewalk Maintenance Section			20,000	10,054	30,067	47	47	47	50	54	57
06.87 - Proclaimed Roads: Paarl: Administration			65	65	40	41	41	41	44	47	50
06.88 - Proclaimed Roads: Paarl: Maintenance			840	864	993	1,043	1,043	1,043	1,090	1,139	1,190
06.89 - Streets: Paarl: Administration			105,955	92,612	78,083	82,267	81,355	81,355	84,846	89,462	93,071
06.90 - Streets: Paarl: Administration			117	46	51	–	71	71	74	76	79
06.91 - Streets: Paarl: Maintenance			8,368	7,355	10,136	10,823	12,431	12,431	11,461	12,058	12,684
06.92 - Streets: Wellington: Administration			10,058	10,025	15,237	15,884	15,853	15,853	15,826	16,055	16,037
06.93 - Streets: Wellington: Maintenance			1,275	1,018	1,241	1,303	1,248	1,248	1,362	1,423	1,487
06.94 - Streets: Saron: Administration			817	819	871	973	1,050	1,050	1,123	1,196	1,273
06.95 - Streets: Saron: Maintenance			300	136	228	240	224	224	616	621	877
06.96 - Streets: Gouda: Administration			4	4	6	4	34	34	35	35	35
06.97 - Streets: Gouda: Maintenance			107	56	142	156	129	129	528	529	780
06.98 - Streets & Stormwater (Cement Products)			1,169	1,254	1,425	1,481	1,657	1,657	1,770	1,882	2,002
06.99 - Streets & Stormwater (Pre-Mix Tar)			711	240	1,038	1,165	412	412	1,770	1,812	1,853
06.100 - Railway Sidings: Paarl: Administration			1	1	0	0	0	0	0	0	0
06.101 - Storm Water Maintenance Section			–	31	–	–	–	–	–	–	–
06.102 - Storm Water: Paarl: Administration			–	186	705	663	743	743	716	767	474
06.103 - Storm Water: Paarl: Maintenance			492	2,721	5,300	4,084	4,447	4,447	4,663	4,993	5,349
06.104 - Storm Water: Wellington: Maintenance			–	28	63	67	61	61	70	73	76
06.105 - Storm Water: Saron: Maintenance			–	88	93	100	115	115	115	124	134
06.106 - Storm Water: Gouda: Maintenance			–	17	18	19	15	15	30	32	34
06.107 - Senior Engineer: Civil Engineering Support Service			811	286	8	25	31	31	96	104	113
06.108 - Development Applications Section: Administration			7,467	6,348	6,058	6,643	7,206	7,206	7,878	8,338	8,898
06.109 - Mis Asset Management & Reporting Section: Administration			7,760	7,700	9,442	10,248	10,282	10,282	12,854	11,454	12,087
06.110 - Civil Engineering Projects & Funding Section: Administration			2,493	3,548	4,350	4,424	1,119	1,119	1,205	1,282	1,365

WC023 Drakenstein - 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										
06.111 - Office Of The Deputy Executive Manager: Electroc		1,062,861	1,251,617	1,455,054	1,599,121	1,638,840	1,638,840	1,761,296	1,899,737	2,055,659
06.112 - Electricity Administrative Support		13,374	13,258	15,092	16,661	17,250	17,250	18,252	19,098	20,299
06.113 - Operations And Maintenance Division		7,360	7,933	10,972	12,002	11,994	11,994	12,792	13,703	14,398
06.114 - Substations: Administration		—	—	—	—	—	—	—	—	—
06.115 - Substations: Maintenance		18,317	18,791	17,353	21,306	21,219	21,219	21,475	22,635	23,859
06.116 - Lines: Maintenance		9,472	10,076	11,136	13,617	14,318	14,318	16,826	18,122	19,523
06.117 - Cables: Maintenance		938	994	1,039	1,086	1,186	1,186	2,019	2,221	2,443
06.118 - Support Services: Maintenance		3,784	5,016	4,120	4,856	4,822	4,822	6,487	6,997	7,551
06.119 - Wellington & Surroundings: Administration		349	357	424	465	462	462	510	539	570
06.120 - Wellington & Surroundings: Maintenance		12,361	12,963	14,695	16,059	16,573	16,573	20,954	22,448	24,115
06.121 - Planning & Design Section		3,848	4,061	4,142	4,933	4,906	4,906	4,673	4,936	5,254
06.122 - Gis & Asset Management Section		1,006	1,316	1,022	1,294	683	683	896	—	—
06.123 - Construction Section		5,459	2,657	762	77	1,397	1,397	1,492	1,527	1,625
06.124 - Energy Management & Control Division		1,191	274	282	297	355	355	374	398	423
06.125 - Ennergy Efficiency Demand & Alternative Energy		1,704	1,466	1,451	1,614	1,651	1,651	1,758	1,871	1,992
06.126 - Metering Services Section: Maintenance		9,723	10,638	10,220	14,304	12,146	12,146	13,731	14,554	15,426
06.127 - Metering Audits: Maintenance		—	23	—	79	36	36	83	87	90
06.128 - Specialised Support Section		7,955	9,864	10,695	15,452	14,852	14,852	17,043	18,174	19,389
06.129 - Senior Manager: Technical Support & Project Man		1	26	1	1	6,991	6,991	7,456	7,937	8,449
06.130 - Fleet Management & Maintenance Division		1,239	1,731	2,252	2,298	12,327	12,327	14,371	15,298	16,284
06.131 - Fleet Management Section: Administration		1,069	11,926	14,192	17,917	21,905	21,905	22,802	23,969	24,051
06.132 - Fleet Maintenance: Administration		1,569	1,595	1,667	1,957	1,200	1,200	1,516	1,758	2,008
06.133 - Garage & Workshop Section: Administration		18,804	571	54,427	70,467	66,368	66,368	72,067	74,417	77,773
06.134 - Garage & Workshop Section: Maintenance		4,486	4,368	5,416	6,508	354	354	240	253	267
06.135 - Vehicle & Plant Maintenance Section: Administrat		6,628	6,639	5,596	5,787	5,787	5,787	6,192	6,656	6,956
06.136 - Welding Section: Maintenance		965	1,105	938	1,080	47	47	50	53	57
06.137 - Building Management & Maintenance Division		2,209	2,743	2,936	3,011	18,590	18,590	22,913	23,743	25,275
06.138 - Building Projects & Management Section		1,657	2,065	2,410	2,459	1,155	1,155	1,238	1,319	1,402
06.139 - Building Maintenance: Paarl: Administration		1,482	1,212	1,358	1,686	134	134	149	157	166
06.140 - Building Maintenance: Paarl: Maintenance		6,109	9,354	8,674	9,583	2,539	2,539	2,955	2,752	2,925
06.141 - Project Management (Pmu) Division		3,168	3,367	3,589	4,128	2,122	2,122	2,482	2,640	2,807
06.142 - Epwp		22,021	22,990	20,641	26,221	24,410	24,410	26,436	24,740	26,097
Vote 07 - Internal Audit		9,537	10,538	11,067	12,279	11,457	11,457	12,412	13,188	14,013
07.1 - Office Of The Chief Audit Executive		590	987	1,010	1,429	1,335	1,335	1,093	1,139	1,187
07.2 - Compliance Audit Division		7,691	8,203	8,617	9,299	8,575	8,575	9,699	10,325	10,991
07.3 - Performance Audit Division		1,255	1,347	1,441	1,551	1,547	1,547	1,620	1,725	1,836
Vote 08 - Risk Management		2,973	2,495	2,715	3,310	3,389	3,389	3,919	4,184	4,420
08.1 - Risk & Compliance Management Section		2,973	2,495	2,715	3,310	3,389	3,389	3,919	4,184	4,420
Vote 09 - Idp		4,887	5,195	5,690	6,199	6,472	6,472	8,134	8,565	9,022
09.1 - Office Of The Manager: Idp/Pms		1,872	2,079	2,359	2,535	1,538	1,538	2,716	2,869	3,030
09.2 - Idp Section		2,616	3,080	3,326	3,664	3,913	3,913	4,398	4,676	4,971
09.3 - Pms/Sdbip Section		400	36	5	—	1,020	1,020	1,020	1,020	1,020
Vote 10 - Communication And Marketing		5,423	6,678	6,915	8,048	9,707	9,707	9,728	10,281	10,864
10.1 - Communication & Igr Division		2,114	2,241	2,745	3,587	4,130	4,130	3,805	3,982	4,168
10.2 - Communication Section		3,309	4,437	4,170	4,461	5,577	5,577	5,923	6,299	6,697
Vote 11 - Public Safety		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit) for the year	2	142,751	583,380	721,536	600,322	602,848	602,848	414,624	154,433	109,552

WC023 Drakenstein - 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										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	1,371,117	1,527,033	1,755,572	1,823,805	1,851,214	1,851,214	1,851,214	2,045,463	2,213,931	2,406,820
Service charges - Water	2	195,383	238,737	248,992	295,928	295,928	295,928	295,928	310,786	335,338	361,830
Service charges - Waste Water Management	2	147,408	156,947	168,258	185,368	181,708	181,708	181,708	188,831	197,328	206,208
Service charges - Waste Management	2	159,336	173,960	187,296	195,619	196,961	196,961	196,961	207,526	216,864	226,623
Sale of Goods and Rendering of Services	2	17,410	33,908	36,774	37,416	37,426	37,426	37,426	16,891	17,448	18,007
Agency services	2	34,653	17,652	18,322	19,551	19,551	19,551	19,551	20,430	21,350	22,310
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	12,884	19,480	20,626	18,841	18,841	18,841	18,841	19,758	20,721	21,732
Interest earned from Current and Non Current Assets	2	36,830	73,657	91,788	75,000	85,000	85,000	85,000	95,000	105,000	105,000
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	8	8	8	9	9	9	9	10	10	10
Rental from Fixed Assets	2	7,074	8,304	8,012	6,577	7,368	7,368	7,368	7,661	7,948	8,240
Licence and permits	2	3	3,513	3,760	4,169	4,231	4,231	4,231	4,388	4,533	4,678
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	14,756	29,970	91,462	86,702	85,602	85,602	85,602	50,587	17,410	17,981
Non-Exchange Revenue											
Property rates	2	437,183	466,405	503,780	538,383	548,451	548,451	548,451	574,300	597,272	621,162
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	104,451	97,292	104,331	124,676	133,956	133,956	133,956	134,212	144,642	149,271
Licences or permits	2	3,251	1	10	12	19	19	19	20	20	21
Transfer and subsidies - Operational	2	206,950	231,790	251,503	269,125	271,135	271,135	271,135	292,884	305,563	309,813
Interest	2	2,230	3,085	3,168	3,303	3,303	3,303	3,303	3,426	3,563	3,705
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	5,182	4,216	7,472	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other Gains	2	24,654	30,324	29,602	18,700	18,700	18,700	18,700	16,700	16,700	16,700
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,780,764	3,116,283	3,530,737	3,706,184	3,762,403	3,762,403	3,762,403	3,991,872	4,228,641	4,503,111
Expenditure											
Employee related costs	2	749,944	801,749	837,839	963,942	960,865	960,865	960,865	1,005,339	1,068,586	1,125,426
Remuneration of councillors	2	33,213	34,340	34,842	41,280	36,588	36,588	36,588	38,216	39,745	41,335
Bulk purchases - electricity	2	929,947	1,111,430	1,341,619	1,463,347	1,511,760	1,511,760	1,511,760	1,632,391	1,769,257	1,925,482
Inventory consumed	2,8	103,452	116,551	107,818	131,411	128,461	128,461	128,461	150,408	160,482	179,167
Debt impairment	2,3	169,495	30,504	32,568	78,676	62,956	62,956	62,956	65,049	67,006	69,052
Depreciation, amortisation and impairment	2	246,464	249,015	246,555	283,543	283,543	283,543	283,543	303,391	326,146	340,822
Interest, Dividends and Rent on Land	2	176,391	167,822	158,197	147,210	147,210	147,210	147,210	135,486	122,741	136,033
Contracted services	2	168,437	204,169	217,130	275,369	281,690	281,690	281,690	307,771	327,040	334,241
Transfers and subsidies	2	24,907	14,851	38,009	6,190	9,898	9,898	9,898	7,401	7,213	6,572
Irrecoverable debts written off	2	-	98,253	101,986	108,466	119,306	119,306	119,306	121,108	122,810	124,590
Operational costs	2	131,146	138,757	141,185	170,481	188,218	188,218	188,218	164,298	172,462	179,287
Disposal of Fixed and Intangible Assets	2	17,894	9,749	14,700	-	-	-	-	-	-	-
Other Losses	2	6,236	14,665	12,653	7,100	7,912	7,912	7,912	36,936	40,182	40,681
Total Expenditure		2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit)		23,237	124,428	245,636	29,169	23,996	23,996	23,996	24,079	4,970	421
Transfers and subsidies - capital (monetary allocations)	6	97,668	450,757	461,488	571,153	578,851	578,851	578,851	390,545	149,463	109,131
Transfers and subsidies - capital (in-kind)	6	21,847	8,196	14,412	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552

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										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-	-
Vote 02 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate & Planning Services		10,008	4,471	4,170	4,000	7,384	7,384	7,384	6,347	6,044	4,000
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		60	1,020	2,481	-	-	-	-	-	240	280
Vote 06 - Engineering Services		88,525	377,343	439,638	498,746	534,953	534,953	534,953	326,864	352,713	224,026
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	98,592	382,835	446,289	502,746	542,337	542,337	542,337	333,210	358,997	228,306
Single-year expenditure to be appropriated	2										
Vote 01 - Office Of The City Manager		9	15	10	-	21	21	21	-	-	-
Vote 02 - Financial Services		279	1,003	845	500	302	302	302	7,511	8,181	500
Vote 03 - Corporate & Planning Services		1,543	2,043	3,314	3,950	2,455	2,455	2,455	2,929	3,054	3,000
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		23,170	51,024	27,796	80,617	82,055	82,055	82,055	87,722	98,460	53,720
Vote 06 - Engineering Services		67,233	50,667	96,526	125,609	114,579	114,579	114,579	136,949	77,552	96,606
Vote 07 - Internal Audit		-	30	3	-	55	55	55	-	-	-
Vote 08 - Risk Management		42	35	26	28	-	-	-	23	-	-
Vote 09 - Idp		11	9	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		25	56	168	716	150	150	150	750	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		92,312	104,881	128,686	211,420	199,617	199,617	199,617	235,884	187,248	153,826
Total Capital Expenditure - Vote		190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131
Capital Expenditure - Functional											
Governance and administration		35,521	31,764	37,037	39,804	56,541	56,541	56,541	49,364	22,259	26,365
Executive and council		309	55	17	-	35	35	35	-	-	-
Finance and administration		35,212	31,680	37,018	39,804	56,451	56,451	56,451	49,364	22,259	26,365
Internal audit		-	30	3	-	55	55	55	-	-	-
Community and public safety		22,919	51,438	30,166	79,967	81,421	81,421	81,421	87,722	98,400	54,000
Community and social services		1,711	2,682	3,505	4,925	7,317	7,317	7,317	4,540	1,700	-
Sport and recreation		6,067	6,530	9,387	12,847	14,131	14,131	14,131	8,000	10,500	4,100
Public safety		2,463	7,437	12,988	7,725	5,670	5,670	5,670	19,439	7,000	9,900
Housing		12,679	34,788	4,285	54,470	54,303	54,303	54,303	55,743	79,200	40,000
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		27,687	32,108	78,818	51,990	61,799	61,799	61,799	39,974	25,465	16,609
Planning and development		76	9	349	315	510	510	510	120	470	135
Road transport		27,610	32,099	78,469	51,675	61,288	61,288	61,288	39,854	24,995	16,474
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		104,778	372,405	428,955	541,180	542,108	542,108	542,108	390,959	400,045	285,158
Energy sources		68,428	76,887	68,079	65,782	75,984	75,984	75,984	92,342	49,703	63,495
Water management		10,362	26,040	14,989	27,057	27,148	27,148	27,148	27,969	18,693	26,837
Waste water management		22,206	262,548	337,612	438,342	432,176	432,176	432,176	261,348	223,050	7,325
Waste management		3,782	6,931	8,274	10,000	6,800	6,800	6,800	9,301	108,600	187,500
Other		-	-	-	1,225	85	85	85	1,075	75	-
Total Capital Expenditure - Functional	3	190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131
Funded by:											
National Government		67,182	326,082	421,059	509,719	517,719	517,719	517,719	283,369	51,971	53,739
Provincial Government		18,444	35,288	10,275	33,434	33,132	33,132	33,132	49,453	77,492	35,392
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		30,072	39,909	31,165	20,000	28,000	28,000	28,000	57,724	20,000	20,000
Transfers recognised - capital	4	115,698	401,279	462,499	563,153	578,851	578,851	578,851	390,545	149,463	109,131
Borrowing	6	-	-	-	-	-	-	-	-	280,600	163,000
Internally generated funds		75,206	86,437	112,476	151,013	163,103	163,103	163,103	178,549	116,181	110,000
Total Capital Funding	7	190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131

WC023 Drakenstein - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-	-
Vote 02 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate & Planning Services		10,008	4,471	4,170	4,000	7,384	7,384	7,384	6,347	6,044	4,000
03.15 - Information Communication Technology Division		10,008	4,471	4,170	4,000	7,384	7,384	7,384	6,347	6,044	4,000
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		60	1,020	2,481	-	-	-	-	-	240	280
05.50 - Traffic Law Enforcement Section		-	-	1,868	-	-	-	-	-	240	280
05.75 - Community Development Division		60	1,020	613	-	-	-	-	-	-	-
Vote 06 - Engineering Services		88,525	377,343	439,638	498,746	534,953	534,953	534,953	326,864	352,713	224,026
06.2 - Facilities And Other Property: Maintenance		999	5,372	-	-	-	-	-	-	-	-
06.15 - Drakenstein Refuse Removal: Administration		1,046	2,152	2,354	500	2,000	2,000	2,000	2,301	67,600	166,500
06.40 - Water Services Operations Division		-	12,270	1,026	-	-	-	-	-	9,500	7,000
06.61 - Waste Water Treatment: Paarl Wwtw: Maintenance		-	252,443	326,087	426,087	426,087	426,087	426,087	195,652	213,000	-
06.70 - Waste Water Collection: Wellington: Administration		5,104	2,995	3,905	2,100	2,250	2,250	2,250	4,000	4,725	4,725
06.74 - Waste Water Collection: Gouda: Administration		-	-	-	-	-	-	-	-	2,500	-
06.75 - Waste Water Collection: Paarl: Administration		1,000	2,000	1,974	-	-	-	-	-	-	-
06.80 - Waste Water Pump Services: Maintenance		-	-	244	-	-	-	-	-	-	-
06.84 - Traffic Engineering Section: Administration		418	1,512	474	-	-	-	-	-	-	-
06.89 - Streets: Paarl: Administration		2,737	4,530	11,773	3,754	3,835	3,835	3,835	2,670	8,892	16,474
06.90 - Streets: Paarl: Administration		10,014	11,371	27,154	18,249	26,414	26,414	26,414	17,500	12,409	-
06.111 - Office Of The Deputy Executive Manager: Electroc		39,165	58,759	35,738	22,500	35,394	35,394	35,394	57,724	25,000	20,000
06.113 - Operations And Maintenance Division		13,913	8,696	2,904	10,557	10,557	10,557	10,557	19,117	10,837	11,327
06.115 - Substations: Maintenance		-	-	400	1,500	738	738	738	-	-	-
06.131 - Fleet Management Section: Administration		13,594	14,913	19,072	13,000	27,258	27,258	27,258	18,400	-	-
06.133 - Garage & Workshop Section: Administration		534	220	663	500	420	420	420	-	750	-
06.138 - Building Projects & Management Section		-	112	5,868	-	-	-	-	-	-	-
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total		98,592	382,835	446,289	502,746	542,337	542,337	542,337	333,210	358,997	228,306
Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 01 - Office Of The City Manager		9	15	10	-	21	21	21	-	-	-
01.1 - Office Of The Municipal Manager		9	15	10	-	21	21	21	-	-	-
Vote 02 - Financial Services		279	1,003	845	500	302	302	302	7,511	8,181	500
02.1 - Office Of The Chief Financial Officer		279	18	606	-	10	10	10	100	100	225
02.2 - Office Of The Senior Manager: Financial Managem		-	-	105	-	87	87	87	275	150	100
02.3 - Budgets And Cost Accounting Division		-	-	-	-	-	-	-	-	50	-
02.13 - Office Of The Senior Manager: Revenue And Expe		-	-	5	-	-	-	-	-	-	-
02.14 - Revenue Division		-	476	94	500	190	190	190	950	-	-
02.18 - Expenditure Division		-	-	4	-	-	-	-	-	200	-
02.22 - Tender Evaluation & Contracts Section		-	-	26	-	-	-	-	-	75	50
02.24 - Stores: Administration		-	510	-	-	-	-	-	6,181	7,581	125
02.26 - Financial Planning And Accounting Div		-	-	5	-	15	15	15	5	25	-
Vote 03 - Corporate & Planning Services		1,543	2,043	3,314	3,950	2,455	2,455	2,455	2,929	3,054	3,000
03.1 - Office Of The Executive Manager: Corporate Servic		-	-	-	-	80	80	80	80	-	-
03.2 - Office Of The Senior Manager: Legal And Administr		37	25	45	80	-	-	-	30	30	30
03.3 - Legal Services Division		-	-	1,760	-	-	-	-	129	-	-
03.4 - Administrative Support Services Division		33	-	24	-	196	196	196	40	25	25
03.9 - Human Resources Management Division		-	1,449	1,066	1,114	1,039	1,039	1,039	230	54	60
03.13 - Labour Relations Management Section		-	4	-	-	250	250	250	-	-	-

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
-	-	-	-	-	-	-	-	-	-	#N/A
-	-	-	-	-	-	-	-	-	-	#N/A
6,347	-	-	6,347	6,044	-	-	6,044	-	-	4,000
6,347	-	-	6,347	6,044	-	-	6,044	-	-	4,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	240	-	-	240	-	-	280
-	-	-	-	240	-	-	240	-	-	280
-	-	-	-	-	-	-	-	-	-	-
326,864	-	-	326,864	352,713	-	-	352,713	-	-	224,026
-	-	-	-	-	-	-	-	-	-	-
2,301	-	-	2,301	67,600	-	-	67,600	-	-	166,500
9,500	-	-	9,500	7,000	-	-	7,000	-	-	5,000
195,652	-	-	195,652	213,000	-	-	213,000	-	-	-
4,000	-	-	4,000	4,725	-	-	4,725	-	-	4,725
-	-	-	-	2,500	-	-	2,500	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
2,670	-	-	2,670	8,892	-	-	8,892	-	-	16,474
17,500	-	-	17,500	12,409	-	-	12,409	-	-	-
57,724	-	-	57,724	25,000	-	-	25,000	-	-	20,000
19,117	-	-	19,117	10,837	-	-	10,837	-	-	11,327
-	-	-	-	-	-	-	-	-	-	-
18,400	-	-	18,400	-	-	-	-	-	-	-
-	-	-	-	750	-	-	750	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	#N/A
-	-	-	-	-	-	-	-	-	-	#N/A
-	-	-	-	-	-	-	-	-	-	#N/A
-	-	-	-	-	-	-	-	-	-	#N/A
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
333,210	-	-	333,210	358,997	-	-	358,997	-	-	#N/A

03.15 - Information Communication Technology Division	114	5	–	–	20	20	20	–	–	–
03.18 - Ict Operations & Support Maintenance Section	–	21	–	–	–	–	–	–	–	–
03.23 - Office Of The Executive Mayor	–	32	5	–	14	14	14	–	–	–
03.28 - Municipal Council	16	–	–	–	–	–	–	–	–	–
03.86 - Office Of The Executive Manager: Planning & Eco	23	–	–	–	–	–	–	–	–	–
03.87 - Administrative Support: Planning & Economic Dev	–	–	–	85	122	122	122	40	–	–
03.89 - Land Use Planning Division	5	–	14	155	154	154	154	60	60	70
03.94 - Surveying & Valuations Division	60	–	218	–	–	–	–	–	–	–
03.96 - Building Control Division	–	–	50	160	160	160	160	60	60	65
03.97 - Led & Tourism Division	300	28	98	861	102	102	102	785	2,750	2,750
03.99 - Tourism Section	–	–	–	1,225	85	85	85	1,075	75	–
03.100 - Environmental Management Division	955	480	33	270	234	234	234	400	–	–
Vote 04 - Planning And Development	–	–	–	–	–	–	–	–	–	–
Vote 05 - Safety And Community Services	23,170	51,024	27,796	80,617	82,055	82,055	82,055	87,722	98,460	53,720
05.1 - Office Of The Executive Manager: Community Serv	262	9	2	–	–	–	–	–	–	–
05.2 - Administrative Support Section	5	–	–	–	–	–	–	–	–	–
05.3 - Office Of The Senior Manager: Parks & Waste Man	–	–	8	–	–	–	–	–	–	–
05.5 - Paarl Cemeteries: Administration	391	358	243	400	400	400	400	–	1,500	–
05.9 - Wellington Cemeteries: Administration	–	401	2,419	3,500	5,500	5,500	5,500	3,000	–	–
05.11 - Orleans Park: Administration	20	795	867	1,500	905	905	905	–	1,500	–
05.13 - Antoniesvlei Holiday Resort: Administration	–	–	–	1,000	1,000	1,000	1,000	–	–	2,000
05.15 - Saron Holiday Resort: Administration	–	–	–	800	630	630	630	–	2,000	–
05.18 - Paarl Parks: Administration	522	1,801	20	1,200	478	478	478	800	–	1,100
05.19 - Paarl Parks: Maintenance	–	–	868	1,600	826	826	826	700	250	–
05.20 - Wellington Parks: Administration	–	–	–	300	629	629	629	1,000	–	–
05.25 - Arboretum: Maintenance	1,184	199	–	200	97	97	97	–	–	200
05.26 - Paarl Mountain Nature Reserve: Administration	70	345	–	500	500	500	500	–	3,000	200
05.27 - Paarl Mountain Nature Reserve: Maintenance	–	–	–	75	79	79	79	–	–	–
05.28 - Swimming Pools: Administration	439	136	6	600	600	600	600	500	600	–
05.29 - Swimming Pools: Maintenance	279	–	–	–	–	–	–	–	–	–
05.30 - Paarl Sports Grounds: Administration	3,147	3,222	7,606	4,672	7,984	7,984	7,984	4,500	2,700	600
05.31 - Paarl Sports Grounds: Maintenance	–	–	20	–	–	–	–	–	–	–
05.32 - Wellington Sports Grounds: Administration	–	–	–	–	–	–	–	500	–	–
05.35 - Saron Sports Grounds: Maintenance	–	–	–	–	–	–	–	–	300	–
05.36 - Gouda Sports Grounds: Administration	388	–	–	–	–	–	–	–	–	–
05.37 - Gouda Sports Grounds: Maintenance	–	–	–	400	400	400	400	–	–	–
05.38 - Paarl Playgrounds: Administration	18	29	–	–	2	2	2	–	150	–
05.42 - Nursery: Administration	–	3	–	–	–	–	–	–	–	–
05.48 - Office Of The Deputy Executive Manager: Protecti	–	11	–	–	–	–	–	–	–	–
05.50 - Traffic Law Enforcement Section	1,334	91	370	860	679	679	679	2,300	576	1,086
05.53 - Municipal Law Enforcement & Security Section	1,004	5,589	1,177	3,780	2,812	2,812	2,812	2,400	1,134	3,484
05.60 - Fire And Rescue Services	126	1,757	9,573	3,085	2,179	2,179	2,179	14,739	5,050	5,050
05.65 - Housing Administration Division	–	–	–	400	–	–	–	1,960	–	–
05.66 - Housing Administration: Paarl East & Wellington	82	1,424	379	20,380	20,381	20,381	20,381	5,000	10,500	3,500
05.67 - Housing Administration: Mbekweni	2,922	25,777	1,529	800	551	551	551	10,000	39,700	29,000
05.69 - Housing Projects Division	9,675	7,587	2,377	32,890	33,371	33,371	33,371	38,783	29,000	7,500
05.75 - Community Development Division	642	789	144	1,025	1,187	1,187	1,187	–	200	–
05.84 - Community Halls (Paarl): Administration	618	–	–	–	–	–	–	–	–	–
05.86 - Town Hall (Paarl): Administration	–	–	–	–	–	–	–	100	–	–
05.88 - Town Hall (Wellington): Administration	–	3	86	–	230	230	230	600	–	–
05.91 - Town Hall Mbekweni: Maintenance	–	–	–	–	–	–	–	100	–	–
05.99 - Multi Purpose Hall Paarl East: Maintenance	–	112	–	–	–	–	–	200	–	–
05.102 - Libraries & Information Services Division	44	586	101	650	634	634	634	–	300	–
05.107 - Library : Drakenstein	–	–	–	–	–	–	–	540	–	–
Vote 06 - Engineering Services	67,233	50,667	96,526	125,809	114,579	114,579	114,579	136,949	77,552	96,606
06.3 - Office Buildings: Civic Centre: Administration	382	587	812	115	312	312	312	600	1,500	–
06.11 - Land And Buildings	6,214	600	–	–	–	–	–	–	–	–
06.13 - Solid Waste Management Division	–	2	–	–	–	–	–	–	–	–
06.14 - Refuse Removal Services Section	825	1,606	564	8,500	4,500	4,500	4,500	7,000	38,750	21,000
06.15 - Drakenstein Refuse Removal: Administration	514	172	85	1,000	300	300	300	–	1,000	–
06.17 - Refuse Removal Illegal Dumping: Administration	412	–	–	–	–	–	–	–	–	–
06.19 - Street Sweeping Cdb Area: Administration	166	–	–	–	–	–	–	–	250	–
06.31 - Wellington Landfill Site: Administration	–	–	5,271	–	–	–	–	–	1,000	–
06.32 - Wellington Landfill Site: Administration	818	2,999	–	–	–	–	–	–	–	–
06.37 - Office Of The Deputy Executive Manager: Civil En	3	17	–	–	1	1	1	–	–	–
06.39 - Senior Engineer: Water Services	262	–	930	–	–	–	–	–	–	–
06.40 - Water Services Operations Division	8,756	2,118	12,640	25,932	26,244	26,244	26,244	18,469	11,398	21,837
06.41 - Water Treatment & Pump Stations Section	–	–	361	145	–	–	–	–	175	–
06.49 - Water Reticulation: Wellington: Administration	319	–	–	120	120	120	120	–	120	–
06.51 - Water Reticulation: Paarl: Administration	1,002	11,652	32	560	560	560	560	–	–	–

06.52 - Water Reticulation: Paarl: Maintenance	23	–	–	300	225	225	225	–	–	–
06.56 - Senior Engineer: Waste Water Services	–	–	71	60	35	35	35	–	–	–
06.58 - Waste Water Scientific Services: Administration	–	724	55	35	39	39	39	–	325	–
06.60 - Waste Water Treatment: Paarl Wwtw: Administration	2,012	–	821	–	–	–	–	–	–	–
06.61 - Waste Water Treatment: Paarl Wwtw: Maintenance	7,130	95	–	–	–	–	–	54,500	300	–
06.64 - Waste Water Treatment: Wellington Wwtw: Administration	–	–	–	3,900	15	15	15	4,696	–	–
06.70 - Waste Water Collection: Wellington: Administration	385	3,362	4,076	2,000	2,000	2,000	2,000	2,500	2,200	2,600
06.75 - Waste Water Collection: Paarl: Administration	1	929	7	3,000	600	600	600	–	–	–
06.79 - Waste Water Pump Services: Administration	6,575	–	–	–	–	–	–	–	–	–
06.80 - Waste Water Pump Services: Maintenance	–	–	371	1,160	1,150	1,150	1,150	–	–	–
06.84 - Traffic Engineering Section: Administration	2,613	4,021	2,759	–	1,530	1,530	1,530	10,435	1,534	–
06.85 - Traffic Engineeringsection: Maintenance	44	–	223	–	3	3	3	–	–	–
06.89 - Streets: Paarl: Administration	3,744	10,598	35,469	27,020	28,527	28,527	28,527	9,250	2,160	–
06.90 - Streets: Paarl: Administration	8,041	67	325	1,802	128	128	128	–	–	–
06.91 - Streets: Paarl: Maintenance	–	–	292	850	850	850	850	–	–	–
06.108 - Development Applications Section: Administration	–	–	26	–	–	–	–	10,000	–	–
06.109 - Mis Asset Management & Reporting Section: Administration	–	–	–	–	–	–	–	–	25	–
06.111 - Office Of The Deputy Executive Manager: Electricity	4,720	9,176	22,864	31,225	29,287	29,287	29,287	15,500	10,705	32,000
06.113 - Operations And Maintenance Division	421	3	2	–	–	–	–	–	3,160	–
06.114 - Substations: Administration	6,019	–	–	–	–	–	–	–	–	–
06.115 - Substations: Maintenance	228	40	–	–	–	–	–	–	–	–
06.116 - Lines: Maintenance	588	179	–	–	–	–	–	–	–	–
06.118 - Support Services: Maintenance	1,002	34	1,171	–	–	–	–	–	–	–
06.120 - Wellington & Surroundings: Maintenance	1,193	–	4,464	–	9	9	9	–	–	168
06.126 - Metering Services Section: Maintenance	960	–	472	–	–	–	–	–	–	–
06.127 - Metering Audits: Maintenance	50	–	–	–	–	–	–	–	–	–
06.128 - Specialised Support Section	169	–	63	–	–	–	–	–	–	–
06.131 - Fleet Management Section: Administration	1,418	777	1,442	8,000	7,485	7,485	7,485	600	2,000	7,500
06.135 - Vehicle & Plant Maintenance Section: Administration	–	34	–	–	–	–	–	–	–	–
06.137 - Building Management & Maintenance Division	186	673	550	400	370	370	370	–	600	–
06.138 - Building Projects & Management Section	39	202	240	9,485	10,093	10,093	10,093	3,400	–	11,500
06.141 - Project Management (Pmu) Division	–	–	–	–	196	196	196	–	350	–
06.142 - Epwp	–	–	66	–	–	–	–	–	–	–
Vote 07 - Internal Audit	–	30	3	–	55	55	55	–	–	–
07.1 - Office Of The Chief Audit Executive	–	30	3	–	55	55	55	–	–	–
Vote 08 - Risk Management	42	35	26	28	–	–	–	23	–	–
08.1 - Risk & Compliance Management Section	42	35	26	28	–	–	–	23	–	–
Vote 09 - Idp	11	9	–	–	–	–	–	–	–	–
09.1 - Office Of The Manager: Idp/Pms	11	9	–	–	–	–	–	–	–	–
Vote 10 - Communication And Marketing	25	56	168	716	150	150	150	750	–	–
10.2 - Communication Section	25	56	168	716	150	150	150	750	–	–
Vote 11 - Public Safety	–	–	–	–	–	–	–	–	–	–
Vote 12 -	–	–	–	–	–	–	–	–	–	–
Vote 13 -	–	–	–	–	–	–	–	–	–	–
Vote 14 -	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	92,312	104,881	128,686	211,420	199,617	199,617	199,617	235,884	187,248	153,826
Total Capital Expenditure	190,904	487,716	574,975	714,166	741,954	741,954	741,954	569,094	546,245	382,131

WC023 Drakenstein - 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		445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,241
Short term Investments	2		–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3		320,264	381,803	379,191	392,851	409,982	409,982	409,982	420,641	430,610	439,476
Receivables from non-exchange transactions	3		107,145	110,500	112,660	124,740	128,050	128,050	128,050	131,437	139,381	141,826
Current portion of non-current receivables	4		18	1	–	–	–	–	–	–	–	–
Inventory	5		41,179	44,007	50,013	66,113	58,322	58,322	58,322	53,312	52,919	50,924
VAT Receivable	6		14,398	41,783	50,005	28,000	58,000	58,000	58,000	–	–	–
Other current assets	7		–	–	–	–	–	–	–	–	–	–
Total current assets			928,274	1,275,599	1,620,802	1,411,366	1,693,131	1,693,131	1,693,131	1,852,635	1,931,180	1,987,466
Non current assets												
Investments	8		–	–	–	–	–	–	–	–	–	–
Investment property	9		81,900	88,655	116,290	88,655	116,290	116,290	116,290	136,264	147,503	159,669
Property, plant and equipment	10		6,514,191	6,742,599	7,078,634	7,234,401	7,311,243	7,311,243	7,311,243	7,268,710	7,382,985	7,376,117
Biological assets	11		–	–	–	–	–	–	–	–	–	–
Living resources	12		–	–	–	–	–	–	–	–	–	–
Heritage assets	13		47,634	47,634	47,634	47,634	47,634	47,634	47,634	57,160	57,160	57,160
Intangible assets	14		3,689	3,052	2,622	2,277	2,662	2,662	2,662	3,044	3,044	2,829
Trade and other receivables from exchange transactions	15		0	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15		–	–	–	–	–	–	–	–	–	–
Other non-current assets	16		–	–	–	–	–	–	–	–	–	–
Total non current assets			6,647,415	6,881,940	7,245,179	7,372,967	7,477,829	7,477,829	7,477,829	7,465,179	7,590,693	7,595,775
TOTAL ASSETS			7,575,688	8,157,539	8,865,982	8,784,332	9,170,960	9,170,960	9,170,960	9,317,813	9,521,873	9,583,241
LIABILITIES												
Current liabilities												
Bank overdraft	17		–	–	–	–	–	–	–	–	–	–
Financial liabilities	18		84,806	91,297	102,523	113,895	113,895	113,895	113,895	125,916	180,584	202,266
Consumer deposits	19		72,713	80,367	86,666	89,373	89,917	89,917	89,917	93,334	97,534	98,119
Trade and other payables from exchange transactions	20		299,224	335,297	402,082	331,943	339,411	339,411	339,411	332,909	337,768	345,451
Trade and other payables from non-exchange transactions	21		11,212	17,540	11,860	–	11,858	11,858	11,858	8,000	7,950	7,950
Provision	22		85,835	164,033	95,899	20,090	22,732	22,732	22,732	1,939	1,920	1,920
VAT Payable	23		–	–	–	24,433	24,433	24,433	24,433	–	–	–
Other current liabilities	24		–	–	–	–	–	–	–	7,336	7,325	7,543
Total current liabilities			553,789	688,534	699,030	579,735	602,246	602,246	602,246	569,433	633,080	663,248
Non current liabilities												
Financial liabilities	25		1,455,725	1,364,428	1,262,980	1,148,361	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348
Provision	26		504,370	437,191	535,121	592,120	592,120	592,120	592,120	293,652	311,419	326,122
Long term portion of trade payables	27		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28		–	–	–	–	–	–	–	308,783	318,925	318,925
Total non current liabilities			1,960,095	1,801,619	1,798,101	1,740,480	1,740,480	1,740,480	1,740,480	1,624,155	2,471,587	2,166,395
TOTAL LIABILITIES			2,513,884	2,490,153	2,497,131	2,320,215	2,342,727	2,342,727	2,342,727	2,193,588	3,104,667	2,829,643
NET ASSETS			5,061,804	5,667,385	6,368,851	6,464,117	6,828,233	6,828,233	6,828,233	7,124,225	6,417,206	6,753,598
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29		3,211,678	3,871,895	4,629,914	4,721,032	5,015,187	5,015,187	5,015,187	5,306,814	4,662,162	5,004,735
Reserves and funds	30		1,850,126	1,795,490	1,738,937	1,743,085	1,813,046	1,813,046	1,813,046	1,817,411	1,755,044	1,748,863
Other	31		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY			5,061,804	5,667,385	6,368,851	6,464,117	6,828,233	6,828,233	6,828,233	7,124,225	6,417,206	6,753,598

WC023 Drakenstein - 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			431,733	457,254	507,529	522,231	531,998	531,998	531,998	557,071	579,353	602,528
Service charges			2,073,058	2,266,431	2,608,334	2,425,699	2,450,037	2,450,037	2,450,037	3,070,531	3,305,741	3,571,252
Other revenue			212,949	263,333	282,187	176,874	178,315	178,315	178,315	123,526	94,107	97,438
Transfers and Subsidies - Operational		1	196,907	280,669	251,889	269,125	269,312	269,312	269,312	292,884	305,563	309,813
Transfers and Subsidies - Capital		1	107,740	428,277	484,763	571,153	578,851	578,851	578,851	390,545	149,463	109,131
Interest			37,942	72,978	96,929	97,144	107,144	107,144	107,144	118,184	129,284	130,437
Dividends										-	-	-
Payments												
Suppliers and employees			(2,378,728)	(2,744,800)	(2,984,873)	(3,045,830)	(3,106,827)	(3,106,827)	(3,106,827)	(3,636,653)	(3,901,958)	(4,177,665)
Finance charges			(176,391)	(166,945)	(158,664)	(147,210)	(147,210)	(147,210)	(147,210)	(135,486)	(122,741)	(136,033)
Transfers and Subsidies		1	-	-	-	(6,190)	(10,653)	(10,653)	(10,653)	(7,401)	(7,213)	(6,672)
NET CASH FROM/(USED) OPERATING ACTIVITIES			505,209	857,197	1,088,093	862,997	850,968	850,968	850,968	773,201	531,598	500,229
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			5,961	3,593	582	3,003	3,003	3,003	3,003	3,000	3,000	3,000
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			40,000	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital										620	648	677
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments										-	-	-
Payments												
Capital assets			(216,808)	(523,749)	(665,895)	(714,166)	(741,954)	(741,954)	(741,954)	(654,458)	(628,181)	(439,451)
Retention (Capital)										-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES			(170,846)	(520,156)	(665,313)	(711,163)	(738,951)	(738,951)	(738,951)	(650,838)	(624,533)	(435,774)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing			(78,688)	(84,460)	(90,825)	-	-	-	-	-	280,600	163,000
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			(287)	(345)	(529)	(102,172)	(102,172)	(102,172)	(102,172)	(113,895)	(126,640)	(180,584)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(78,976)	(84,806)	(91,353)	(102,172)	(102,172)	(102,172)	(102,172)	(113,895)	153,960	(17,584)
NET INCREASE/ (DECREASE) IN CASH HELD			255,387	252,235	331,427	49,662	9,845	9,845	9,845	8,467	61,025	46,871
Cash/cash equivalents at the year begin:		2	189,884	445,270	697,506	750,000	1,028,933	1,028,933	1,028,933	1,238,777	1,247,245	1,308,270
Cash/cash equivalents at the year end:		2	445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141

WC023 Drakenstein - 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	445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141
Application of cash and investments											
Unspent conditional transfers		11,212	17,540	11,860	–	11,858	11,858	11,858	8,000	7,950	7,950
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	(3,567)	(33,567)	(33,567)	(33,567)	(38,424)	(44,819)	(48,853)
Other working capital requirements	3	79,350	78,721	150,195	(156,448)	(167,399)	(167,399)	(167,399)	(249,884)	(264,470)	(269,895)
Other provisions		3,225	71,959	1,871	20,090	22,732	22,732	22,732	1,939	1,920	1,920
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	187,493	212,929	212,929	212,929	217,294	154,927	148,746
Total Application of cash and investments:		93,786	168,220	163,927	47,569	46,554	46,554	46,554	(61,076)	(144,493)	(160,133)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		351,484	529,286	865,006	752,093	992,224	992,224	992,224	1,308,321	1,452,762	1,515,274
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		351,484	529,286	865,006	752,093	992,224	992,224	992,224	1,308,321	1,452,762	1,515,274

WC023 Drakenstein - Table A9 Asset Management

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										
CAPITAL EXPENDITURE										
Total New Assets	1	92,761	221,748	130,317	151,531	172,352	172,352	173,590	156,254	83,936
<i>Roads Infrastructure</i>		428	2,047	487	300	251	251	150	2,160	-
<i>Storm water Infrastructure</i>		2,597	69	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		33,465	42,413	41,793	33,555	46,047	46,047	69,963	33,160	23,500
<i>Water Supply Infrastructure</i>		1,437	16,349	235	3,295	3,075	3,075	1,250	5,345	1,000
<i>Sanitation Infrastructure</i>		9,478	111,650	39,396	51,860	51,558	51,558	46,783	71,100	36,500
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		47,404	172,527	81,911	89,010	100,932	100,932	118,146	111,765	61,000
Community Facilities		1,554	1,251	2,660	5,350	6,540	6,540	4,540	1,800	200
Sport and Recreation Facilities		279	811	154	750	929	929	-	250	-
Community Assets		1,833	2,062	2,814	6,100	7,469	7,469	4,540	2,050	200
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		10,018	9,541	886	2,300	2,574	2,574	1,500	7,800	1,100
Housing		-	-	-	-	-	-	-	-	-
Other Assets		10,018	9,541	886	2,300	2,574	2,574	1,500	7,800	1,100
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	219	-	300	40	40	1,100	-	-
Intangible Assets		-	219	-	300	40	40	1,100	-	-
Computer Equipment		10,286	6,104	6,129	7,135	9,870	9,870	6,627	6,354	4,165
Furniture and Office Equipment		826	1,137	1,915	1,199	3,324	3,324	2,793	1,897	813
Machinery and Equipment		7,132	10,017	6,568	10,300	11,971	11,971	6,496	10,654	5,374
Transport Assets		14,962	20,140	30,094	32,410	35,673	35,673	32,389	15,734	11,284
Land		300	-	-	2,777	500	500	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	22,667	15,986	62,909	44,779	50,057	50,057	29,266	21,632	3,282
<i>Roads Infrastructure</i>		14,614	11,991	53,919	38,869	46,776	46,776	18,350	7,409	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		6,686	218	400	2,700	1,938	1,938	1,200	-	3,000
<i>Water Supply Infrastructure</i>		-	202	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	1	-	-	-	-	-	300	-
<i>Solid Waste Infrastructure</i>		1,230	2,999	5,271	-	-	-	-	500	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		22,531	15,411	59,590	41,569	48,714	48,714	19,550	8,209	3,000
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		92	484	1,397	3,210	1,343	1,343	9,716	7,683	2
Housing		-	-	-	-	-	-	-	5,500	-
Other Assets		92	484	1,397	3,210	1,343	1,343	9,716	13,183	2
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		45	91	1,921	-	-	-	-	240	280
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	75,477	249,982	381,749	517,856	519,545	519,545	366,238	368,359	294,913
<i>Roads Infrastructure</i>		7,485	14,158	16,462	6,156	8,682	8,682	26,954	12,126	17,674
<i>Storm water Infrastructure</i>		4,995	5,661	7,640	6,000	6,025	6,025	6,000	5,300	-
<i>Electrical Infrastructure</i>		27,466	34,564	27,194	26,552	27,162	27,162	24,978	21,487	40,327
<i>Water Supply Infrastructure</i>		10,042	13,825	15,081	20,985	23,446	23,446	29,229	13,100	25,837
<i>Sanitation Infrastructure</i>		20,942	178,345	298,400	438,807	432,662	432,662	260,848	220,925	7,325
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	5,000	81,600	184,000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		70,928	246,552	364,777	498,499	497,978	497,978	353,009	354,539	275,163
Community Facilities		210	-	2,628	1,900	1,455	1,455	1,929	6,200	2,750
Sport and Recreation Facilities		4,017	2,094	7,864	7,602	10,299	10,299	5,500	7,000	2,600
Community Assets		4,228	2,094	10,492	9,502	11,754	11,754	7,429	13,200	5,350
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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand											
Revenue Generating	4	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		265	1,335	6,481	9,855	9,813	9,813	5,800	620	14,400	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		265	1,335	6,481	9,855	9,813	9,813	5,800	620	14,400	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		55	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure			190,904	487,716	574,975	714,166	741,954	741,954	569,094	546,245	382,131
Roads Infrastructure			22,527	28,196	70,868	45,325	55,710	55,710	45,454	21,695	17,674
Storm water Infrastructure			7,592	5,729	7,640	6,000	6,025	6,025	6,000	5,300	-
Electrical Infrastructure			67,617	77,195	69,387	62,807	75,147	75,147	96,142	54,648	66,827
Water Supply Infrastructure			11,478	30,375	15,316	24,280	26,521	26,521	30,479	18,445	26,837
Sanitation Infrastructure			30,420	289,995	337,796	490,667	484,221	484,221	307,631	292,325	43,825
Solid Waste Infrastructure			1,230	2,999	5,271	-	-	-	5,000	82,100	184,000
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			140,864	434,490	506,278	629,078	647,623	647,623	490,705	474,513	339,163
Community Facilities			1,764	1,251	5,288	7,250	7,995	7,995	6,469	8,000	2,950
Sport and Recreation Facilities			4,296	2,906	8,018	8,352	11,229	11,229	5,500	7,250	2,600
Community Assets			6,060	4,156	13,306	15,602	19,223	19,223	11,969	15,250	5,550
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			10,375	11,360	8,764	15,365	13,729	13,729	17,016	16,103	15,502
Housing			-	-	-	-	-	-	-	5,500	-
Other Assets			10,375	11,360	8,764	15,365	13,729	13,729	17,016	21,603	15,502
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	219	-	300	40	40	1,100	-	-
Intangible Assets			-	219	-	300	40	40	1,100	-	-
Computer Equipment			10,286	6,104	6,129	7,135	9,870	9,870	6,627	6,354	4,165
Furniture and Office Equipment			826	1,137	1,915	1,199	3,324	3,324	2,793	1,897	813
Machinery and Equipment		7,187	10,017	6,568	10,300	11,971	11,971	6,496	10,654	5,374	
Transport Assets		15,006	20,231	32,015	32,410	35,673	35,673	32,389	15,974	11,564	
Land		300	-	-	2,777	500	500	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class		190,904	487,716	574,975	714,166	741,954	741,954	569,094	546,245	382,131	
ASSET REGISTER SUMMARY - PPE (WDV)	5	6,500,992	6,702,997	6,846,631	7,372,967	7,079,281	7,079,281	7,058,660	7,175,921	7,171,464	
Roads Infrastructure		660,651	651,301	691,424	720,290	706,250	706,250	696,971	696,716	709,266	
Storm water Infrastructure		129,226	130,328	135,038	139,750	136,852	136,852	149,878	141,452	139,284	
Electrical Infrastructure		1,127,491	1,130,429	1,164,517	1,210,569	1,091,217	1,091,217	1,132,533	1,112,078	1,148,578	
Water Supply Infrastructure		977,770	980,579	956,993	983,502	1,912,736	1,912,736	1,953,296	1,980,857	2,034,385	
Sanitation Infrastructure		1,106,540	1,359,357	1,466,870	2,153,963	945,818	945,818	779,031	772,295	535,857	
Solid Waste Infrastructure		86,378	67,035	59,714	65,110	52,189	52,189	58,233	136,413	239,563	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		4,088,056	4,319,030	4,474,555	5,273,185	4,845,061	4,845,061	4,769,942	4,839,811	4,806,932	
Community Assets		113,564	113,639	599,134	128,946	603,319	603,319	607,746	623,122	627,403	
Heritage Assets		47,634	47,634	47,634	47,634	47,634	47,634	57,160	57,160	57,160	
Investment properties		81,900	88,655	116,290	88,655	116,290	116,290	136,264	147,503	159,669	
Other Assets		918,380	866,312	312,908	830,420	162,140	162,140	169,989	178,743	175,187	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Intangible Assets		3,689	3,271	2,622	2,277	2,662	2,662	3,044	3,044	2,829	
Computer Equipment		17,623	18,369	17,711	24,589	21,387	21,387	18,374	18,340	16,427	
Furniture and Office Equipment		8,291	6,999	10,869	6,919	10,088	10,088	9,997	9,248	8,334	
Machinery and Equipment		25,699	30,105	27,715	42,000	34,632	34,632	29,334	29,737	29,499	
Transport Assets		113,210	126,248	150,856	172,348	179,230	179,230	179,343	169,876	163,402	
Land		1,082,945	1,082,736	1,086,338	755,994	1,056,838	1,056,838	1,077,465	1,099,337	1,124,622	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6,500,992	6,702,997	6,846,631	7,372,967	7,079,281	7,079,281	7,058,660	7,175,921	7,171,464	
EXPENDITURE OTHER ITEMS		525,274	565,542	589,011	693,150	701,831	701,831	774,554	824,544	859,112	
Depreciation	7	246,679	249,616	247,456	283,543	283,543	283,543	303,391	326,146	340,822	
Repairs and Maintenance by Asset Class	3	278,595	315,926	341,555	409,606	418,287	418,287	471,162	498,398	518,290	
Roads Infrastructure		8,860	8,849	16,195	14,574	17,362	17,362	18,310	19,340	20,940	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	

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										
<i>Electrical Infrastructure</i>		62,286	64,228	75,843	93,826	96,793	96,793	111,893	119,999	127,567
<i>Water Supply Infrastructure</i>		26,429	27,739	30,264	36,801	33,446	33,446	36,858	38,826	42,329
<i>Sanitation Infrastructure</i>		30,925	34,721	38,774	47,497	45,766	45,766	51,163	54,347	57,730
<i>Solid Waste Infrastructure</i>		28,692	31,924	33,635	37,456	37,758	37,758	38,603	41,086	43,730
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		157,192	167,460	194,711	230,155	231,125	231,125	256,826	273,598	292,295
Community Facilities		79,608	92,177	95,884	115,671	122,682	122,682	136,949	142,507	145,350
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		79,608	92,177	95,884	115,671	122,682	122,682	136,949	142,507	145,350
Heritage Assets		-	-	539	-	-	-	-	-	-
Revenue Generating		-	-	-	85	85	85	89	93	97
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	85	85	85	89	93	97
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		339	578	722	935	1,001	1,001	1,462	1,021	1,067
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,317	2,961	2,833	4,416	4,403	4,403	5,149	5,324	5,572
Intangible Assets		1,317	2,961	2,833	4,416	4,403	4,403	5,149	5,324	5,572
Computer Equipment		4,876	5,737	5,866	6,540	6,777	6,777	6,767	7,175	7,630
Furniture and Office Equipment		1,400	1,892	2,747	3,130	3,129	3,129	3,283	3,432	3,583
Machinery and Equipment		33,862	45,122	38,253	48,674	49,086	49,086	60,637	65,248	62,697
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		525,274	565,542	589,011	693,150	701,831	701,831	774,554	824,544	859,112
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		51.4%	54.5%	77.3%	78.8%	76.8%	76.8%	69.5%	71.4%	78.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		39.8%	106.6%	179.7%	198.4%	200.9%	200.9%	130.4%	119.6%	87.5%
<i>R&M as a % of PPE & Investment Property</i>		4.3%	4.7%	5.0%	5.5%	5.9%	5.9%	6.6%	6.9%	7.2%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		5.8%	8.7%	11.5%	13.2%	14.0%	14.0%	12.3%	12.4%	11.4%

WC023 Drakenstein - 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
Household service targets	1									
Water:										
Piped water inside dwelling		41,754	42,165	42,706	43,549	43,549	43,549	44,419	45,085	45,212
Piped water inside yard (but not in dwelling)		30,137	31,294	32,788	31,423	31,423	31,423	32,051	32,532	32,722
Using public tap (at least min.service level)	2	5,209	8,694	9,047	8,821	8,821	8,821	9,207	9,305	9,412
Other water supply (at least min.service level)	4	407	–	407	407	407	407	407	407	407
<i>Minimum Service Level and Above sub-total</i>		77,507	82,153	84,948	84,200	84,200	84,200	86,084	87,329	87,753
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	163	–	163	163	163	163	163	163	163
No water supply		134	134	134	134	134	134	134	134	134
<i>Below Minimum Service Level sub-total</i>		297	134	297	297	297	297	297	297	297
Total number of households	5	77,804	82,287	85,245	84,497	84,497	84,497	86,381	87,626	88,050
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		67,789	69,815	72,269	64,863	64,863	64,863	74,520	76,312	78,451
Flush toilet (with septic tank)		9,046	9,201	9,357	9,409	9,409	9,409	9,597	9,741	9,950
Chemical toilet		35	155	168	532	532	532	193	212	233
Pit toilet (ventilated)		–	142	142	142	142	142	142	142	142
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		76,870	79,313	81,936	74,946	74,946	74,946	84,452	86,407	88,776
Bucket toilet		378	378	378	378	378	378	378	378	378
Other toilet provisions (< min.service level)		451	451	451	318	318	318	451	451	451
No toilet provisions		–	2,715	2,480	2,705	2,705	2,705	2,240	2,050	1,890
<i>Below Minimum Service Level sub-total</i>		829	3,544	3,309	3,401	3,401	3,401	3,069	2,879	2,719
Total number of households	5	77,699	82,857	85,245	78,347	78,347	78,347	87,521	89,286	91,495
Energy:										
Electricity (at least min.service level)		6,797	6,750	6,722	38,875	38,875	38,875	39,200	39,450	39,720
Electricity - prepaid (min.service level)		40,237	40,890	41,285	39,121	39,121	39,121	41,870	42,450	43,020
<i>Minimum Service Level and Above sub-total</i>		47,034	47,640	48,007	77,996	77,996	77,996	81,070	81,900	82,740
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		3,638	4,663	4,856	4,684	4,684	4,684	5,012	5,243	5,450
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		3,638	4,663	4,856	4,684	4,684	4,684	5,012	5,243	5,450
Total number of households	5	50,672	52,303	52,863	82,680	82,680	82,680	86,082	87,143	88,190
Refuse:										
Removed at least once a week		76,517	53,229	55,206	79,606	79,606	79,606	81,198	82,416	83,400
<i>Minimum Service Level and Above sub-total</i>		76,517	53,229	55,206	79,606	79,606	79,606	81,198	82,416	83,400
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>		–	–	–	–	–	–	–	–	–
Total number of households	5	76,517	53,229	55,206	79,606	79,606	79,606	81,198	82,416	83,400
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		19,500	19,500	20,000	20,500	20,500	20,500	21,000	21,500	21,500
Sanitation (free minimum level service)		19,500	19,500	20,000	20,500	20,500	20,500	21,000	21,500	21,500
Electricity/other energy (50kwh per household per month)		19,500	19,500	20,000	20,500	20,500	20,500	21,000	21,500	21,500
Refuse (removed at least once a week)		19,500	19,500	20,000	20,500	20,500	20,500	21,000	21,500	21,500
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		14,478	17,167	18,622	24,553	24,553	24,553	26,443	28,532	30,786
Sanitation (free sanitation service to indigent households)		25,067	29,080	31,313	33,626	33,979	33,979	35,508	37,106	38,776
Electricity/other energy (50kwh per indigent household per month)		47,316	52,360	58,071	60,677	62,634	62,634	57,949	59,687	61,478
Refuse (removed once a week for indigent households)		48,681	54,284	61,137	63,721	67,910	67,910	70,966	74,159	77,497
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		121	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	135,664	152,892	169,143	182,577	189,076	189,076	190,866	199,485	208,536
Highest level of free service provided per household										
Property rates (R value threshold)		180,000	180,000	220,000	350,000	350,000	350,000	350,000	350,000	350,000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)	100	100	100	85	85	85	85	85	85	85
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240	240
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		142,878	158,904	167,735	182,388	258,091	258,091	267,640	278,345	289,479
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	1,221	1,429	921	1,389	976	976	1,020	1,066	1,114	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	442	541	537	561	572	572	598	624	653	–
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	144,540	160,874	169,193	184,338	259,638	259,638	269,257	280,036	291,246

WC023 Drakenstein - 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											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		106,035	210,724	232,976	249,836	247,312	247,312	247,312	297,870	306,806	316,010
Connection/Reconnection		28,381	1,618	2,592	9,444	20,000	20,000	20,000	20,400	21,012	21,642
Electricity Distribution Revenue for Services											
Electricity Sales		1,284,017	1,367,051	1,578,075	1,625,202	1,646,536	1,646,536	1,646,536	1,785,142	1,945,800	2,130,646
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		1,418,433	1,579,393	1,813,643	1,884,482	1,913,848	1,913,848	1,913,848	2,103,412	2,273,618	2,468,298
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(47,316)	(52,360)	(58,071)	(60,677)	(62,634)	(62,634)	(62,634)	(57,949)	(59,687)	(61,478)
Net Service charges - Electricity		1,371,117	1,527,033	1,755,572	1,823,805	1,851,214	1,851,214	1,851,214	2,045,463	2,213,931	2,406,820
Service charges - Water	6										
Agricultural and Rural Water Service											
Availability Charges		2,173	2,260	2,207	2,410	2,410	2,410	2,410	2,323	2,506	2,704
Connection/Disconnection		479	693	655	934	934	934	934	987	1,064	1,149
Industrial Water											
Meter Reading Fees											
Sale		207,209	252,951	264,751	317,137	317,137	317,137	317,137	333,920	360,300	388,763
Urban Higher Level Service											
Total Service charges - Water		209,861	255,904	267,614	320,481	320,481	320,481	320,481	337,229	363,870	392,616
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(14,478)	(17,167)	(18,622)	(24,553)	(24,553)	(24,553)	(24,553)	(26,443)	(28,532)	(30,786)
Net Service charges - Water		195,383	238,737	248,992	295,928	295,928	295,928	295,928	310,786	335,338	361,830
Service charges - Waste Water Management	6										
Agricultural and Rural		774	825	986	823	22	22	22	23	24	25
Availability Charges		3,305	3,433	3,352	3,784	3,236	3,236	3,236	3,377	3,529	3,688
Connection/Reconnection											
Higher Level Service											
Industrial Effluent		10,436	7,812	7,129	9,552	7,789	7,789	7,789	8,139	8,505	8,888
Industrial Waste Water											
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		159,182	175,385	189,026	206,223	205,617	205,617	205,617	213,820	223,442	233,497
Treatment of Effluent											
Total Service charges - Waste Water Management		173,696	187,455	200,493	220,383	216,663	216,663	216,663	225,359	235,500	246,098
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(1,221)	(1,429)	(921)	(1,389)	(976)	(976)	(976)	(1,020)	(1,066)	(1,114)
Less Cost of Free Basis Services (free sanitation service to indigent households)		(25,067)	(29,080)	(31,313)	(33,626)	(33,979)	(33,979)	(33,979)	(35,508)	(37,106)	(38,776)
Net Service charges - Waste Water Management		147,408	156,947	168,258	185,368	181,708	181,708	181,708	188,831	197,328	206,208
Service charges - Waste Management	6										
Availability Charges											
Carrier Bags											
Disposal Facilities		2,080	2,335	2,817	2,659	4,223	4,223	4,223	4,413	4,611	4,819
Refuse Bags											
Refuse Removal		206,378	226,451	246,153	257,242	261,220	261,220	261,220	274,676	287,037	299,953
Skip											
Waste Bins											
Total refuse removal revenue		208,459	228,786	248,970	259,901	265,443	265,443	265,443	279,089	291,648	304,772
Less Revenue Foregone (in excess of one removal a week to indigent households)		(442)	(541)	(537)	(561)	(572)	(572)	(572)	(598)	(624)	(653)
Less Cost of Free Basis Services (removed once a week to indigent households)		(48,681)	(54,284)	(61,137)	(63,721)	(67,910)	(67,910)	(67,910)	(70,966)	(74,159)	(77,497)
Net Service charges - Waste Management		159,336	173,960	187,296	195,619	196,961	196,961	196,961	207,526	216,864	226,623
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements		4	35	38	100	100	100	100	104	107	111
Amendment Fees											
Application Fees for Land Usage		754	533	865	471	471	471	471	488	504	521
Building Plan Approval		9,106	7,698	9,746	8,007	7,997	7,997	7,997	8,293	8,567	8,841
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-	-
Buyers Card											
Camping Fees		877	1,023	1,503	1,258	1,258	1,258	1,258	1,305	1,348	1,391
Cemetery and Burial		3,144	3,016	3,164	3,286	3,286	3,286	3,286	3,408	3,520	3,633
Cleaning and Removal		337	193	169	213	213	213	213	221	228	235
Clearance Certificates											
Computer Services		-	-	-	-	-	-	-	-	-	-
Day Care Fees											
Demolition Application Fees		11	5	11	6	6	6	6	6	6	7
Development Charges											
Domestic Services											
Drainage Fees											
Encroachment Fees											
Entrance Fees		781	624	522	632	632	632	632	655	677	699
Escort Fees											
Exempted Parking											
Fire Services		-	-	-	-	-	-	-	-	-	-
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services		-	-	-	-	-	-	-	-	-	-
Legal Fees		1,452	1,138	1,754	1,339	1,339	1,339	1,339	1,388	1,434	1,480
Library Fees		37	25	25	25	25	25	25	26	27	28
Management Fees		-	18,607	18,087	21,138	21,158	21,158	21,158	21	21	22

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
Meal and Refreshment								-			
Membership Fees								-			
Objections and Appeals								-			
Occupation Certificates		599	707	610	659	659	659	659	683	706	729
Parking Fees								-			
Photo copies, Faxes and Telephone charges		245	263	245	236	236	236	236	245	253	261
Removal of Restrictions								-			
Sale of Carbon Credits								-			
Sale of Goods		52	33	33	45	45	45	45	47	49	50
Scrap, Waste & Other Goods		11	8	2	1	1	1	-	1	1	1
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)		-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes											
Traffic Control											
Transport Fees											
Valuation Services		-	-	-	-	-	-	-	-	-	-
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services		17,410	33,908	36,774	37,416	37,426	37,426	37,426	16,891	17,448	18,007
Agency Services											
District Municipalities											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO											
Department of Environmental Affairs											
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape		34,653	17,652	18,322	19,551	19,551	19,551	19,551	20,430	21,350	22,310
Total Provincial		34,653	17,652	18,322	19,551	19,551	19,551	19,551	20,430	21,350	22,310
Total Agency Services		34,653	17,652	18,322	19,551	19,551	19,551	19,551	20,430	21,350	22,310
Interest - Deemed Interest											
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		2,584	3,727	3,521	3,855	3,855	3,855	3,855	4,098	4,356	4,631
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales								-			
Housing Selling Schemes								-			
Merchandising, Jobbing and Contracts								-			
Property Rental Debtors								-			
SARS								-			
Service Charges								-			
Sporting and Other Bodies								-			
Staff								-			
Waste Management		3,694	5,612	6,019	5,499	5,499	5,499	5,499	5,747	6,006	6,276
Waste Water Management		2,318	3,513	3,809	3,457	3,457	3,457	3,457	3,612	3,775	3,945
Water		4,289	6,628	7,278	6,030	6,030	6,030	6,030	6,301	6,584	6,881
Shared Services											
Total Interest earned from Receivables		12,884	19,480	20,626	18,841	18,841	18,841	18,841	19,758	20,721	21,732
Interest earned from Current and Non Current Assets											
Bank Accounts											
Financial Assets		0	17,507	20,617	18,000	20,000	20,000	20,000	20,000	25,000	25,000
Short Term Investments and Call Accounts		36,830	56,150	71,171	57,000	65,000	65,000	65,000	75,000	80,000	80,000
Total Interest earned from Current and Non Current Assets		36,830	73,657	91,788	75,000	85,000	85,000	85,000	95,000	105,000	105,000
Dividends											
External Investment											
Municipal Entities											
Total Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land											
Land		7	7	7	9	9	9	9	9	9	9
Prospecting, Mining, Royalties		1	1	1	1	1	1	1	1	1	1
Servitudes											
Total Rent on Land		8	8	8	9	9	9	9	10	10	10
Rental from Fixed Assets											
Market Related											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment											
Total Market Related		-	-	-	-	-	-	-	-	-	-
Non-market Related											
Biological Assets											
Heritage Assets											
Investment Property		1,988	2,447	2,154	2,052	2,052	2,052	2,052	2,144	2,241	2,342
Property Plant and Equipment		5,086	5,857	5,859	4,525	5,315	5,315	5,315	5,517	5,707	5,898
Total Non-market Related		7,074	8,304	8,012	6,577	7,368	7,368	7,368	7,661	7,948	8,240
Total Rental from Fixed Assets		7,074	8,304	8,012	6,577	7,368	7,368	7,368	7,661	7,948	8,240

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
<u>Licences or Permits</u>											
Angling/Fishing		-	4	2	6	6	6	6	6	6	6
Atmospheric Emissions								-			
Boat								-			
Dog								-			
Fauna and Flora								-			
Filming Fees		-	114	424	339	339	339	339	352	363	375
Game								-			
Health Certificates								-			
Hiking Trails								-			
Hoarding (Collecting/Storing)								-			
Market Porters								-			
Road and Transport		-	3,162	3,067	3,617	3,617	3,617	3,617	3,751	3,875	3,999
Threatened and Protected Species								-			
Trading		3	233	266	207	269	269	269	279	288	297
Total Licences or Permits		3	3,513	3,760	4,169	4,231	4,231	4,231	4,388	4,533	4,678
<u>Special Rating Levies</u>											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-
<u>Construction Contract Revenue</u>											
<u>Development Charges</u>											
<u>Operational Revenue</u>											
Administrative Handling Fees		3,422	14,157	4,550	83,861	82,761	82,761	82,761	47,621	14,311	14,742
Arbor City Awards Competition								-			
Bad Debts Recovered								-			
Bontle Ke Botho Cleaning and Greening Award								-			
Breakages and Losses Recovered		-	-	-	-	-	-	-	-	-	-
Bursary Repayment								-			
Collection Charges		8,396	10,575	11,602				-			
Commission		671	832	861	853	853	853	853	891	931	973
Discounts and Early Settlements								-			
Incidental Cash Surpluses		-	-	55	-	-	-	-	-	-	-
Inspection Fees								-			
Insurance Refund		950	3,075	8,589	593	593	593	593	620	648	677
Merchandising, Jobbing and Contracts		778	723	747	820	820	820	820	857	896	936
Recovery Maintenance				64,447				-			
Registration Fees		538	606	612	571	571	571	571	597	624	652
Request for Information		0	-	-	1	1	1	1	1	1	1
Sale of Property		-	-	-	3	3	3	3	-	-	-
Skills Development Levy Refund											
Staff and Councillors Recoveries											
Total Operational Revenue		14,756	29,970	91,462	86,702	85,602	85,602	85,602	50,587	17,410	17,981
<u>Non-Exchange revenue</u>											
<u>Property Rates</u>											
Agricultural Properties		66,772	70,660	73,196	78,039	97,048	97,048	97,048	100,639	104,664	108,851
Business and Commercial Properties		107,664	118,301	127,157	137,052	135,662	135,662	135,662	142,937	148,655	154,601
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		274	285	299	322	426	426	426	441	459	477
Public Benefit Organisations		1,864	2,233	2,669	2,871	1,974	1,974	1,974	2,047	2,129	2,214
Public Service Infrastructure Properties		1,167	1,210	1,163	1,254	1,200	1,200	1,200	1,244	1,294	1,346
Public Service Purposes Properties		45,162	47,051	49,137	53,061	39,341	39,341	39,341	40,796	42,428	44,125
Residential Properties		339,283	368,526	401,017	430,854	512,645	512,645	512,645	534,912	556,308	578,561
Residential Sectional Title Garages								-			
Sport Clubs and Fields								-			
Vacant Land		17,874	17,043	16,878	17,319	18,247	18,247	18,247	18,922	19,679	20,466
Total Property Rates		580,061	625,309	671,515	720,771	806,542	806,542	806,542	841,939	875,617	910,642
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(142,878)	(158,904)	(167,735)	(182,388)	(258,091)	(258,091)	(258,091)	(267,640)	(278,345)	(289,479)
Net Property Rates		437,183	466,405	503,780	538,383	548,451	548,451	548,451	574,300	597,272	621,162
<u>Surcharges and Taxes</u>											
Surcharges											
Taxes		-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
<u>Fines, Penalties and Forfeits</u>											
Fines		104,451	97,292	104,331	124,676	133,956	133,956	133,956	134,212	144,642	149,271
Forfeits											
Penalties											
Total Fines, Penalties and Forfeits		104,451	97,292	104,331	124,676	133,956	133,956	133,956	134,212	144,642	149,271
<u>Licences or Permits</u>											
Angling/Fishing		5	-	-	-	-	-	-	-	-	-
Atmospheric Emission											
Boat											
Dog											
Fauna and Flora											
Filming Fees		219	-	-	-	-	-	-	-	-	-
Game								-			
Health Certificates								-			
Hiking Trails								-			
Hoarding (Collecting/Storing)								-			
Market Porters								-			
Road and Transport		2,984	1	0	2	2	2	2	2	2	3
Threatened and Protected Species								-			
Trading		44	-	9	9	17	17	17	17	18	18
Total Licences or Permits		3,251	1	10	12	19	19	19	20	20	21
<u>Transfer and subsidies - Operational</u>											

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
Allocations In-kind											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations		1,771	1,742	4,418	-	-	-	-	-	-	-
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
Total Allocations In-kind		1,771	1,742	4,418	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts		1,431	2,648	1,269	750	2,000	2,000	2,000	750	750	750
District Municipalities		1,255	738	786	575	990	990	990	-	-	-
Foreign Government and International Organisations		-	466	576	-	1,224	1,224	1,224	-	-	-
Higher Educational Institutions											
Households											
National Governments		5,689	6,111	5,875	5,049	5,049	5,049	5,049	4,725	2,000	2,100
National Revenue Fund		194,355	215,718	231,574	248,963	248,963	248,963	248,963	264,583	279,970	283,902
Non-Profit Institutions											
Parent Municipality											
Private Enterprises		-	-	580	-	50	50	50	-	-	-
Provincial Government		2,450	4,368	6,426	13,788	12,858	12,858	12,858	22,826	22,843	23,061
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations		205,179	230,949	247,085	269,125	271,135	271,135	271,135	292,884	305,563	309,813
Total Transfer and subsidies - Operational		206,950	231,790	251,503	269,125	271,135	271,135	271,135	292,884	305,563	309,813
Interest Receivables											
Property Rates		2,230	3,085	3,168	3,303	3,303	3,303	3,303	3,426	3,563	3,705
Service Charges											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		2,230	3,085	3,168	3,303	3,303	3,303	3,303	3,426	3,563	3,705
Fuel Levy (RSC Replacement Grant)											
Operational Revenue - Service Charges											
Electricity - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Water - Availability Charges		-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges		-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property											
Living resources											
Property, Plant and Equipment		5,182	4,216	7,472	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Disposal of Fixed and Intangible Assets		5,182	4,216	7,472	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other Gains											
Debt waived											
Discontinued Operations and Disposals of Non-current Assets											
Inventory											
Fair value assessment - Water stock		1,640	2,670	-	2,000	2,000	2,000	2,000	-	-	-
Increase to net-realisable Value		430	803	15	-	-	-	-	-	-	-
Total Inventory		2,071	3,473	15	2,000	2,000	2,000	2,000	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards		3,873	2,358	(346)	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Medical		13,697	17,342	2,067	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Pension Funds		136	396	231	200	200	200	200	200	200	200
Total Actuarial Assessments		17,706	20,096	1,952	16,700	16,700	16,700	16,700	16,700	16,700	16,700
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property		4,878	6,755	27,635	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources											
Total Fair Value Adjustment		22,584	26,851	29,587	16,700	16,700	16,700	16,700	16,700	16,700	16,700
Foreign Exchange											
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Total Other Gains		24,654	30,324	29,602	18,700	18,700	18,700	18,700	16,700	16,700	16,700
Discontinued Operations											
Total Revenue		2,780,764	3,116,283	3,530,737	3,706,184	3,762,403	3,762,403	3,762,403	3,991,872	4,228,641	4,503,111
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary		455,467	477,791	499,262	587,874	590,054	590,054	590,054	628,292	662,954	705,018
Bonuses		1,367	825	1,147	1,903	1,903	1,903	1,903	1,695	1,804	1,920
Allowance											
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-	-
Cellular and Telephone		4,468	4,617	5,084	5,195	5,392	5,392	5,392	5,421	5,752	6,123
Housing Benefits		3,620	3,733	5,800	4,424	4,487	4,487	4,487	4,878	5,152	5,484
Non-pensionable											
Travel or Motor Vehicle		30,395	31,635	34,242	38,988	38,535	38,535	38,535	40,430	42,929	45,698
Voluntary Work											
Total Allowance		38,483	39,984	45,126	48,607	48,414	48,414	48,414	50,729	53,832	57,305
Service Related Benefits											
Acting		920	1,135	1,196	1,101	982	982	982	873	929	989
Bonus		35,131	37,177	38,970	41,061	40,275	40,275	40,275	46,580	48,826	51,975
Danger Allowance											

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
Entertainment	4							-			
Fire Brigade								-			
In-kind Benefits								-			
Leave Pay		4,003	7,294	4,623	7,775	7,775	7,775	7,775	8,237	8,769	9,334
Lifeguard/Duty Squads								-			
Long Service Award		-	-	-	9,850	9,742	9,742	9,742	6,204	7,576	6,773
Overtime		47,490	61,034	61,753	66,227	66,698	66,698	66,698	70,666	75,224	80,076
Scarcity								-			
Standby Allowance		9,719	12,098	14,046	14,520	15,189	15,189	15,189	16,093	17,131	18,236
Tools Allowance											
Uniform-Special-Protective Clothing											
Leave gratuity											
Long Term Service Award		8,938	9,531	9,598							
Total Service Related Benefits		106,201	128,270	130,185	140,534	140,661	140,661	140,661	148,654	158,455	167,383
Total Salaries and Allowances		601,517	646,870	675,720	778,917	781,033	781,033	781,033	829,369	877,045	931,626
Social Contributions											
Bargaining Council											
Group Life Insurance		10,848	11,239	11,879	12,882	8,928	8,928	8,928	9,503	10,058	10,707
Medical		26,819	28,345	31,111	34,040	37,137	37,137	37,137	42,542	45,000	47,903
Pension		75,443	78,563	82,554	96,501	95,616	95,616	95,616	101,967	108,075	115,045
Unemployment Insurance		3,540	3,534	3,598	5,309	3,904	3,904	3,904	3,966	4,205	4,476
Total Social Contributions		116,650	121,681	129,142	148,732	145,584	145,584	145,584	157,978	167,338	178,131
Post-retirement Benefit											
Medical		31,703	33,131	32,938	36,257	34,229	34,229	34,229	17,971	24,181	15,645
Other Benefits								-			
Pension		74	67	38	36	20	20	20	21	22	24
Total Post-retirement Benefit		31,777	33,198	32,976	36,293	34,249	34,249	34,249	17,992	24,203	15,669
Sub-Total		749,944	801,749	837,839	963,942	960,865	960,865	960,865	1,005,339	1,068,586	1,125,426
Less: Employees costs capitalised to PPE											
Total Employee Related Cost	1.5	749,944	801,749	837,839	963,942	960,865	960,865	960,865	1,005,339	1,068,586	1,125,426
Remuneration of Councillors	1.5										
Allowances and Service Related Benefits											
Basic Salary		24,570	25,145	25,648	32,384	26,933	26,933	26,933	28,132	29,257	30,427
Cell phone Allowance		3,098	3,218	3,042	3,982	3,194	3,194	3,194	3,336	3,470	3,608
Housing Allowance		76	64	38	40	40	40	40	42	44	45
In-kind Benefits								-			
Market Related Non-pensionable Allowance								-			
Motor Vehicle Allowance								-			
Office-bearer Allowance								-			
Out of pocket Expenses								-			
Travelling Allowance		4,137	4,293	4,302	2,971	4,518	4,518	4,518	4,719	4,908	5,104
Use of Personal Facilities											
Total Allowances and Service Related Benefits		31,881	32,721	33,031	39,377	34,686	34,686	34,686	36,229	37,679	39,186
Social Contributions											
Medial Aid Benefits		313	331	358	376	376	376	376	393	409	425
Pension Fund Contributions		1,020	1,289	1,453	1,527	1,526	1,526	1,526	1,594	1,658	1,724
Total Social Contributions		1,333	1,619	1,811	1,903	1,902	1,902	1,902	1,987	2,066	2,149
Total Remuneration of Councillors		33,213	34,340	34,842	41,280	36,588	36,588	36,588	38,216	39,745	41,335
Bulk Purchases - Electricity	1										
ESKOM		929,947	1,107,098	1,335,947	1,458,603	1,507,016	1,507,016	1,507,016	1,627,220	1,763,629	1,919,357
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc		-	4,332	5,672	4,744	4,744	4,744	4,744	5,171	5,628	6,125
Total Independent Power Producers		-	4,332	5,672	4,744	4,744	4,744	4,744	5,171	5,628	6,125
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity		929,947	1,111,430	1,341,619	1,463,347	1,511,760	1,511,760	1,511,760	1,632,391	1,769,257	1,925,482
Inventory Consumed	1										
Agricultural											
Consumables		1,934	1,341	1,861	2,150	1,835	1,835	1,835	2,264	2,366	2,471
Finished Goods								-			
Housing Stock								-			
Land								-			
Materials and Supplies		72,396	77,218	69,431	86,198	83,564	83,564	83,564	96,210	95,484	101,161
Water		29,121	37,992	36,526	43,063	43,063	43,063	43,063	51,934	62,632	75,535
Sub-total		103,452	116,551	107,818	131,411	128,461	128,461	128,461	150,408	160,482	179,167
Less: Capitalisation of inventory consumed											
Total Inventory Consumed		103,452	116,551	107,818	131,411	128,461	128,461	128,461	150,408	160,482	179,167
Debt Impairment	1										
Trade and Other Receivables from Exchange Transactions											
Electricity		1,366	1,523	(2,883)	14,336	2,998	2,998	2,998	3,148	3,290	3,438
Shared Services								-			
Waste Management		36,512	6,415	7,290	7,957	11,452	11,452	11,452	12,025	12,566	13,131
Waste Water Management		21,907	2,334	4,974	7,167	7,175	7,175	7,175	7,534	7,873	8,227
Water		20,478	12,714	7,945	10,583	15,718	15,718	15,718	16,504	17,247	18,023
Non Specific Accounts		75,637	6,406	76,527	106,565	102,422	102,422	102,422	102,326	102,174	102,015
Total Trade and Other Receivables from Exchange Transactions		155,901	29,393	93,853	146,608	139,765	139,765	139,765	141,536	143,148	144,834
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		13,595	1,111	5,697	15,333	6,456	6,456	6,456	1,827	1,920	2,017
Agricultural Properties		-	-	-	-	-	-	-	1,670	1,755	1,844
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties		-	-	-	-	-	-	-	423	445	468
Public Service Purposes Properties		-	-	-	-	-	-	-	2,858	3,003	3,156
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											

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
Vacant Land											
Total Property Rates		13,595	1,111	5,697	15,333	6,456	6,456	6,456	6,779	7,123	7,484
Service Charges											
Service Charges General											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		-	-	(66,982)	(83,266)	(83,266)	(83,266)	(83,266)	(83,266)	(83,266)	(83,266)
Total Other Receivables from Non-exchange Revenue		13,595	1,111	(61,286)	(67,933)	(76,810)	(76,810)	(76,810)	(76,487)	(76,143)	(75,781)
Total Debt Impairment	1	169,495	30,504	32,568	78,676	62,956	62,956	62,956	65,048	67,006	69,052
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		711	625	430	687	687	687	687	736	791	826
Total Amortisation		711	625	430	687	687	687	687	736	791	826
Depreciation											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets		15,337	15,343	13,634	15,038	15,038	15,038	15,038	16,091	17,298	18,076
Computer Equipment		4,734	4,860	5,811	6,194	6,194	6,194	6,194	6,628	7,125	7,445
Electrical Infrastructure		48,442	48,495	37,498	48,447	48,447	48,447	48,447	51,838	55,726	58,234
Furniture and Office Equipment		7,203	7,241	2,937	3,805	3,805	3,805	3,805	4,072	4,377	4,574
Heritage Assets								-			
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Land											
Libraries								-			
Living resources								-			
Machinery and Equipment		2,648	2,657	5,400	5,054	5,054	5,054	5,054	5,408	5,813	6,075
Other Assets		43,110	43,122	58,984	64,797	64,797	64,797	64,797	69,333	74,533	77,887
Rail Infrastructure								-			
Roads Infrastructure		55,495	55,460	38,394	40,884	40,884	40,884	40,884	43,746	47,027	49,143
Sanitation Infrastructure		36,947	36,961	42,225	42,622	42,622	42,622	42,622	45,605	49,026	51,232
Solid Waste Infrastructure		8,235	10,628	5,385	7,525	7,525	7,525	7,525	8,052	8,656	9,045
Storm water Infrastructure		-	-	3,886	4,212	4,212	4,212	4,212	4,506	4,844	5,062
Transport Assets		5,652	5,662	6,823	7,298	7,298	7,298	7,298	7,809	8,395	8,772
Water Supply Infrastructure		17,951	17,961	25,148	36,980	36,980	36,980	36,980	39,569	42,536	44,450
Zoo, Marine and Non-biological Animals											
Total Depreciation		245,753	248,391	246,126	282,856	282,856	282,856	282,856	302,656	325,355	339,996
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure											
Community Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Land											
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Other Assets											
Rails Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	246,464	249,015	246,555	283,543	283,543	283,543	283,543	303,391	326,146	340,822
Interest, Dividends and Rent on Land											
Dividends Paid											
Interest Paid		176,391	167,822	158,197	147,210	147,210	147,210	147,210	135,486	122,741	136,033
Rent on Land											
Total Interest, Dividends and Rent on Land	1	176,391	167,822	158,197	147,210	147,210	147,210	147,210	135,486	122,741	136,033
Contracted Services											
Consultants and Professional Services		22,319	26,850	30,339	32,465	44,140	44,140	44,140	39,790	38,641	40,518
Contractors		126,438	151,521	155,510	203,826	201,574	201,574	201,574	224,285	243,305	246,487
Outsourced Services		19,680	25,798	31,281	39,077	35,976	35,976	35,976	43,696	45,095	47,236
Total Contracted Services	1	168,437	204,169	217,130	275,369	281,690	281,690	281,690	307,771	327,040	334,241
Transfers and Subsidies											
Capital											
Allocations In-kind											
Monetary Allocations											
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind		772	515	586	523	1,647	1,647	1,647	400	400	400
Monetary Allocations		24,135	14,336	37,423	5,667	8,251	8,251	8,251	7,001	6,813	6,172
Total Operational		24,907	14,851	38,009	6,190	9,898	9,898	9,898	7,401	7,213	6,572
Total Transfers and Subsidies	1	24,907	14,851	38,009	6,190	9,898	9,898	9,898	7,401	7,213	6,572
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity		-	-	5,533	2,990	5,580	5,580	5,580	5,859	6,123	6,398

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
Non Specific Accounts		-	-	4,392	1,500	5,250	5,250	5,250	5,513	5,761	6,020
Waste Management		-	-	6,825	5,180	6,880	6,880	7,224	7,224	7,549	7,889
Waste Water Management		-	-	3,297	2,890	3,290	3,290	3,290	3,455	3,610	3,772
Water		-	-	13,989	11,990	13,990	13,990	13,990	14,690	15,351	16,041
Total Exchange		-	-	34,036	24,550	34,990	34,990	34,990	36,740	38,393	40,120
Non-exchange		-	98,253	66,982	83,266	83,266	83,266	83,266	83,266	83,266	83,266
Non Specific Accounts		-	-	913	600	1,000	1,000	1,000	1,050	1,097	1,147
Property Rates		-	-	55	50	50	50	50	53	55	57
Service Charges		-	-	-	-	-	-	-	-	-	-
Total Non-exchange		-	-	968	650	1,050	1,050	1,050	1,103	1,152	1,204
Total Irrecoverable Debts Written Off	1	-	98,253	101,986	108,466	119,306	119,306	119,306	121,108	122,810	124,590
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		39	142	43	120	208	208	208	150	150	150
Advertising, Publicity and Marketing		2,833	3,537	5,198	6,688	9,166	9,166	9,166	8,501	9,010	9,591
Assets less than the Capitalisation Threshold		37	29	(6)	111	109	109	109	121	126	131
Atmospheric Emission Licence		-	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees		7,247	8,105	9,045	7,960	7,720	7,720	7,720	8,318	8,692	9,083
Bargaining Council		-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs		-	-	-	-	-	-	-	-	-	-
Brokers Fees		-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)		802	998	1,400	1,400	2,400	2,400	2,400	1,400	1,400	1,400
Cash Discount		-	-	-	-	78	78	78	-	-	-
Cleaning Services		3	10	2	20	30	30	30	31	33	34
Commission		14,566	17,264	15,584	19,900	19,794	19,794	19,794	19,958	20,042	20,151
Communication		3,509	3,776	3,750	4,431	4,379	4,379	4,379	4,726	4,835	5,051
Contribution to Provisions		-	-	-	-	-	-	-	-	-	-
Copy Right Fees		-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses		-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services		10	5	5	14	14	14	14	14	15	16
Deeds		179	355	319	2,318	1,354	1,354	1,354	379	1,096	1,114
Drivers Licences and Permits		11	6	10	10	10	10	10	11	11	12
Dumping Fees (District Council)		-	-	-	-	-	-	-	-	-	-
Electricity Compliance Certificate		-	-	-	-	-	-	-	-	-	-
Entertainment		25	10	23	18	16	16	16	18	18	18
Entrance Fees		2	-	-	-	-	-	-	-	-	-
Environmental Levy		-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees		-	-	-	-	-	-	-	-	-	-
External Audit Fees		6,850	6,331	7,039	8,220	8,220	8,220	8,220	8,590	8,977	9,381
External Computer Service		16,282	17,785	22,253	23,727	23,346	23,346	23,346	24,765	25,776	26,838
Fines and Penalties		-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees		-	0	-	-	-	-	-	-	-	-
Freight Services		-	-	-	-	-	-	-	-	-	-
Full Time Union Representative		-	-	-	-	-	-	-	-	-	-
Hire Charges		285	240	1,055	54	185	185	185	50	51	56
Honoraria (Voluntarily Workers)		650	1,146	1,095	1,152	1,352	1,352	1,352	796	836	878
Indigent Relief		-	-	-	-	-	-	-	-	-	-
Insurance Underwriting		12,981	13,111	6,978	9,969	11,719	11,719	11,719	14,025	15,093	16,181
Capitalisation of Wet Fuel Costs (Credit Account)		-	-	-	-	-	-	-	-	-	-
Land Alienation Costs		18,753	15,683	13,941	25,466	25,328	25,328	25,328	-	-	-
Learnerships and Internships		-	-	50	50	50	50	50	50	50	50
Levies Paid - Water Resource Management Charges		-	-	-	445	445	445	445	465	485	507
Licences		2,493	2,568	2,846	3,654	3,404	3,404	3,404	3,818	3,990	4,170
Management Fee		-	-	-	-	-	-	-	-	-	-
Municipal Services		422	460	466	-	-	-	-	-	-	-
Office Decorations		-	1	-	1	33	33	33	32	33	34
Parking Fees		-	-	-	-	-	-	-	-	-	-
Permits		-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books		201	256	102	249	297	297	297	508	530	553
Professional Bodies, Membership and Subscription		8,045	8,188	8,575	9,328	9,404	9,404	9,404	9,867	10,369	10,892
Registration Fees		101	486	355	651	955	955	955	984	1,002	1,082
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits		-	-	-	-	-	-	-	-	-	-
Resettlement Cost		18	29	40	30	178	178	178	169	175	178
Rewards Incentives		-	-	-	20	20	20	20	20	20	20
Road Worthy Test		-	-	-	-	-	-	-	-	-	-
Samples and Specimens		-	-	-	-	-	-	-	-	-	-
Search Fees		-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders		-	-	-	-	-	-	-	-	-	-
Servitudes and Land Surveys		-	-	2	46	46	46	46	48	50	52
Signage		311	318	364	399	699	699	699	759	789	819
Skills Development Fund Levy		5,933	6,325	6,679	7,427	7,582	7,582	7,582	8,033	8,552	9,103
Small Differences Tolerances		-	-	100	-	-	-	-	-	-	-
Storage of Assets and Goods		-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)		-	-	-	-	-	-	-	-	-	-
Supplier Development Programme		-	-	-	-	-	-	-	-	-	-
System Access and Information Fees		-	-	48	95	70	70	70	97	98	100
Taking over Contractual Obligations		-	-	-	-	-	-	-	-	-	-
Toll Gate Fees		-	-	0	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities		-	-	-	-	-	-	-	-	-	-
Travel Agency and Visas		-	-	-	-	-	-	-	-	-	-
Travel and Subsistence		332	611	1,212	1,356	2,128	2,128	2,128	1,777	1,868	1,943
Uniform and Protective Clothing		4,874	5,129	6,167	6,219	7,029	7,029	7,029	7,585	8,052	8,166
Vehicle Tracking		1,164	1,138	1,182	1,444	1,194	1,194	1,194	1,508	1,750	2,000
Ward Committees		928	910	1,047	1,188	1,188	1,188	1,188	1,188	1,188	1,188
Warrantees and Guarantees		-	-	-	-	-	-	-	-	-	-
Wet Fuel		-	-	-	-	-	-	-	-	-	-
Witness Fees		-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund		3,422	3,698	4,278	4,090	4,090	4,090	4,090	4,334	4,613	4,911
Total Operational Cost		113,307	118,650	121,246	148,271	154,241	154,241	154,241	133,099	139,776	145,853
Operating Leases											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Community Assets		5,266	2,649	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office 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
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Properties		441	177	186	219	219	219	219	229	239	250
Land		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		3,593	5,228	4,400	5,695	5,690	5,690	5,690	6,281	6,568	7,165
Other Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		8,538	12,052	15,353	16,296	28,068	28,068	28,068	24,689	25,879	26,018
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Operational Leases		17,839	20,107	19,939	22,210	33,977	33,977	33,977	31,199	32,686	33,434
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	1	131,146	138,757	141,185	170,481	188,218	188,218	188,218	164,298	172,462	179,287
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		214	13	-	-	-	-	-	-	-	-
Investment Property		14,496	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment		3,184	9,736	14,700	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	17,894	9,749	14,700	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-
Decrease in net-realisable Value		169	3,057	1,719	100	100	100	100	100	100	100
Total Inventory		169	3,057	1,719	100	100	100	100	100	100	100
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent Losses		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	764	677	764	764	764	764	718	718	777
Unauthorized Consumption		-	328	290	328	328	328	328	314	314	340
Total Apparent Losses		-	1,092	967	1,092	1,092	1,092	1,092	1,032	1,032	1,116
Data Transfer and Management Errors		-	9,282	484	4,674	4,674	4,674	4,674	523	523	566
Real Losses		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	546	8,223	546	546	546	546	8,637	8,637	8,898
Total Real Losses		-	546	8,223	546	546	546	546	8,637	8,637	8,898
Unavoidable Annual Real Losses		6,067	688	1,260	688	1,500	1,500	1,500	1,363	1,363	1,474
Total Water Losses		6,067	11,608	10,934	7,000	7,812	7,812	7,812	11,556	11,556	12,055
Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-
Actuarial Assessments		-	-	-	-	-	-	-	-	-	-
Leave Gratuity		-	-	-	-	-	-	-	-	-	-
Long Service Awards		-	-	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-
Foreign Exchange		-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	25,280	28,527	28,527
Total Other Losses	1	6,236	14,665	12,653	7,100	7,912	7,912	7,912	36,936	40,182	40,681
Total Expenditure		2,757,526	2,991,855	3,285,101	3,677,015	3,738,407	3,738,407	3,738,407	3,967,794	4,223,671	4,502,690
Surplus/(Deficit)		23,237	124,428	245,636	29,169	23,996	23,996	23,996	24,079	4,970	421
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		1,234	480	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-	-
National Government		77,989	375,980	421,059	517,719	517,719	517,719	517,719	283,369	51,971	53,739
Non-Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		-	39,429	30,154	20,000	28,000	28,000	28,000	57,724	20,000	20,000
Provincial Governments		18,444	34,868	10,275	33,434	33,132	33,132	33,132	49,453	77,492	35,392
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		97,668	450,757	461,488	571,153	578,851	578,851	578,851	390,545	149,463	109,131
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-	-
Local Municipalities		-	-	-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-	-	-
Non Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		21,847	8,196	14,412	-	-	-	-	-	-	-
Provincial Governments		-	-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		21,847	8,196	14,412	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Income Tax		-	-	-	-	-	-	-	-	-	-
Continuing Operations		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552

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
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
Surplus/(Deficit) for the year											
Repairs and Maintenance by Expenditure Item	8	142,751	583,380	721,536	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Employee related costs		182,915	198,564	208,570	238,255	240,077	240,077	240,077	256,965	272,980	290,587
Inventory Consumed (Project Maintenance)		17,808	22,170	22,106	24,406	25,629	25,629	25,629	34,413	34,451	35,240
Contracted Services		77,556	94,873	98,055	131,377	129,664	129,664	129,664	157,910	168,004	169,463
Operational Costs		316	320	12,824	15,568	22,917	22,917	22,917	21,874	22,963	23,000
Total Repairs and Maintenance Expenditure	9	278,595	315,926	341,555	409,606	418,287	418,287	418,287	471,162	498,398	518,290

WC023 Drakenstein - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Office Of The City Manager	Vote 02 - Financial Services	Vote 03 - Corporate & Planning Services	Vote 04 - Planning And Development	Vote 05 - Safety And Community Services	Vote 06 - Engineering Services	Vote 07 - Internal Audit	Vote 08 - Risk Management	Vote 09 - Idp	Vote 10 - Communication And Marketing	Vote 11 - Public Safety	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity							2,045,463										2,045,463
Service charges - Water			-				310,786										310,786
Service charges - Waste Water Management							188,831										188,831
Service charges - Waste Management							207,526										207,526
Sale of Goods and Rendering of Services			44	10,963		5,633	251										16,891
Agency services						20,430											20,430
Interest																	-
Interest earned from Receivables				9			19,749										19,758
Interest earned from Current and Non Current Assets			95,000	-													95,000
Dividends																	-
Rent on Land						1	9										10
Rental from Fixed Assets			(12,313)	17,000		818	2,157										7,661
Licence and permits				87		4,295	6										4,388
Special rating levies																	-
Construction Contract Revenue																	-
Development Charges																	-
Operational Revenue			2,675	985		1,037	45,891			-							50,587
Non-Exchange Revenue																	
Property rates			574,300														574,300
Surcharges and Taxes																	-
Fines, penalties and forfeits				273		133,713	226										134,212
Licences or permits						20	-										20
Transfer and subsidies - Operational			40,488	868		22,108	229,420			-							292,884
Interest			3,426														3,426
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Fixed and Intangible Assets		-	-	3,000				-	-	-	-						3,000
Other Gains			-	16,700													16,700
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)		-	703,620	49,885	-	188,055	3,050,313	-	-	-	-	-	-	-	-	-	3,991,872
Expenditure																	
Employee related costs		6,328	114,804	159,702		312,713	385,343	11,319	3,431	5,666	6,032						1,005,339
Remuneration of councillors				38,216													38,216
Bulk purchases - electricity							1,632,391										1,632,391
Inventory consumed	79	988	2,017		19,170	127,910		76	54	33	80						150,408
Debt impairment			8,121	(3,374)		21,092	39,210										65,049
Depreciation, amortisation and impairment	112	1,237	6,987		72,049	222,857		38	13	8	89						303,391
Interest, Dividends and Rent on Land			-	-			135,486										135,486
Contracted services	454	12,904	27,621		55,283	207,727		479	239	2,085	978						307,771
Transfers and subsidies				5,536		1,865											7,401
Irrecoverable debts written off			1,838	4,725		83,266	31,280										121,108
Operational costs	61	40,584	46,165		16,809	57,109		500	181	341	2,548						164,298
Disposal of Fixed and Intangible Assets		-	-														-
Other Losses			100				36,836										36,936
Total Expenditure		7,034	180,576	287,594	-	582,247	2,876,149	12,412	3,919	8,134	9,728	-	-	-	-	-	3,967,794
Surplus/(Deficit)		(7,034)	523,044	(237,709)	-	(394,192)	174,164	(12,412)	(3,919)	(8,134)	(9,728)	-	-	-	-	-	24,079
Transfers and subsidies - capital (monetary allocations)						48,783	341,762										390,545
Transfers and subsidies - capital (in-kind)																	-
Surplus/(Deficit) after capital transfers & contributions		(7,034)	523,044	(237,709)	-	(345,409)	515,927	(12,412)	(3,919)	(8,134)	(9,728)	-	-	-	-	-	414,624

References

1. Departmental columns to be based on municipal organisation structure

WC023 Drakenstein - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	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
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		351,404	606,725	755,196	557,000	820,196	820,196	820,196	998,777	977,245	1,038,270
	Cash at Bank		93,841	90,773	273,733	242,662	218,578	218,578	218,578	248,467	331,025	316,971
	Cash on Hand		25	8	3	-	3	3	3	-	-	-
Total Cash and Cash Equivalents			445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,241
Short term Investments												
Deposit Taking Institutions												
Trade and other receivables from exchange transactions												
	Electricity		231,748	259,877	277,292	285,611	298,318	298,318	298,318	458,659	512,357	576,107
	Waste Management		104,009	130,467	49,741	132,943	103,548	103,548	103,548	87,572	88,093	86,637
	Waste Water Management		71,531	85,631	70,548	95,871	92,081	92,081	92,081	82,946	83,033	83,282
	Water		48,841	58,110	52,933	122,338	147,239	147,239	147,239	104,722	105,648	106,647
	Other trade receivables from exchange transactions		39,681	49,358	46,823	48,228	43,720	43,720	43,720	25,000	25,000	25,000
	VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	-	-	-
Gross: Trade and other receivables from exchange transactions			495,809	583,443	497,337	684,991	684,905	684,905	684,905	758,900	814,132	879,674
Less: Impairment for debt												
	Impairment for Electricity		(23,592)	(25,318)	(56,988)	(56,414)	(42,534)	(42,534)	(42,534)	(45,851)	(49,706)	(53,898)
	Impairment for Waste Management		(60,312)	(72,966)	(20,581)	(72,216)	(68,159)	(68,159)	(68,159)	(92,902)	(107,353)	(124,259)
	Impairment for Waste Water Management		(45,077)	(52,052)	(11,589)	(49,353)	(49,114)	(49,114)	(49,114)	(58,595)	(67,648)	(78,228)
	Impairment for Water		(26,920)	(30,974)	(7,770)	(92,304)	(87,863)	(87,863)	(87,863)	(120,872)	(140,705)	(166,015)
	Impairment for other trade receivables from exchange transactions		(19,645)	(20,331)	(21,217)	(21,853)	(27,254)	(27,254)	(27,254)	(20,040)	(18,110)	(17,799)
Total Less: Impairment for debt			(175,545)	(201,640)	(118,145)	(292,141)	(274,923)	(274,923)	(274,923)	(338,260)	(383,522)	(440,198)
Total net Trade and other receivables from Exchange Transactions			320,264	381,803	379,191	392,851	409,982	409,982	409,982	420,641	430,610	439,476
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		(7,254)	(9,022)	(9,783)	(5,195)	(4,013)	(4,013)	(4,013)	21,493	32,953	34,471
	Business and Commercial Properties		18,782	21,090	21,892	35,784	55,443	55,443	55,443	55,729	51,802	52,828
	Industrial Properties		3,081	3,413	3,029	3,618	3,029	3,029	3,029	79	83	86
	Mining Properties		-	-	-	-	-	-	-	-	-	-
	Public Benefit Organisations		465	465	465	493	465	465	465	-	-	-
	Public Service Infrastructure Properties		(108)	(132)	(126)	(140)	(126)	(126)	(126)	-	-	-
	Public Service Purposes Properties		2,806	3,510	2,236	4,733	2,907	2,907	2,907	6,538	6,901	6,867
	Residential Properties		38,025	46,734	46,930	56,316	53,117	53,117	53,117	66,752	72,793	78,357
	Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
	Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
	Vacant Land		6,761	7,569	8,080	8,437	8,080	8,080	8,080	7,000	6,000	8,000
	Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates			62,558	74,817	72,523	104,045	118,903	118,903	118,903	157,592	178,532	188,609
Less: Impairment of Property rates			(21,088)	(21,599)	(26,394)	(21,038)	(32,850)	(32,850)	(32,850)	(39,629)	(46,751)	(52,704)
Net Property rates			41,470	52,419	46,129	83,007	86,052	86,052	86,052	117,963	123,780	127,905
Other receivables from non-exchange transactions			224,965	223,012	237,247	238,176	230,828	230,828	230,828	242,258	268,113	293,972
Less: Impairment for other receivables from non-exchange transactions			(159,291)	(164,931)	(170,715)	(196,443)	(188,830)	(188,830)	(188,830)	(228,784)	(252,512)	(280,051)
Net other receivables from non-exchange transactions			65,674	58,081	66,531	41,733	41,997	41,997	41,997	13,474	15,601	13,921
Total net Receivables from non-exchange transactions			107,145	110,500	112,660	124,740	128,050	128,050	128,050	131,437	139,381	141,826
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		18	1	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
	Joint Ventures		-	-	-	-	-	-	-	-	-	-
	Operating Leases		-	-	-	-	-	-	-	-	-	-
	Public Organisation		-	-	-	-	-	-	-	-	-	-
	Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
	Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
	Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables			18	1	-	-	-	-	-	-	-	-
Inventory												
	Agricultural		129	174	223	229	233	233	233	239	249	249
	Consumables		4,280	7,522	5,877	23,215	21,916	21,916	21,916	6,431	6,928	6,925
	Finished Goods		(12,410)	(20,088)	(29,117)	(20,000)	(29,117)	(29,117)	(29,117)	(20,000)	(20,000)	(15,000)
	Housing Stock		-	-	-	-	-	-	-	-	-	-
	Land		9,838	7,391	7,391	-	5,000	5,000	5,000	7,500	7,500	8,000
	Materials and Supplies		38,783	48,302	65,061	61,000	59,396	59,396	59,396	64,790	71,986	75,175
	Water		559	706	578	1,670	893	893	893	(5,647)	(13,743)	(24,424)
	Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory			41,179	44,007	50,013	66,113	58,322	58,322	58,322	53,312	52,919	50,924
VAT Receivable												
	Input Tax Capital		819	4,026	7,071	-	-	-	-	-	-	-
	Input Tax General		13,579	37,758	34,392	28,000	28,000	28,000	28,000	-	-	-
	VAT Control (Receivable)		-	-	8,542	-	30,000	30,000	30,000	-	-	-
Total VAT Receivable			14,398	41,783	50,005	28,000	58,000	58,000	58,000	-	-	-
Other current assets												
	Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
	Control, Clearing and Interface Accounts		-	-	-	-	-	-	-	-	-	-
	Deposits		-	-	-	-	-	-	-	-	-	-
	Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
	Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
	Operating Leases - Straight Lining		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets			-	-	-	-	-	-	-	-	-	-
Total Current Assets			928,274	1,275,599	1,628,882	1,411,366	1,693,131	1,693,131	1,693,131	1,852,635	1,931,189	1,987,466
Non-current Assets												
Investments												
	Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
	Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
	Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
	Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
	Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
	Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
	Municipal Bonds		-	-	-	-	-	-	-	-	-	-
	National Government Securities		-	-	-	-	-	-	-	-	-	-
	Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
	Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
	Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments			-	-	-	-	-	-	-	-	-	-
Investment Property												
	Investment Property at Cost / Fair Value		81,900	88,655	116,290	88,655	116,290	116,290	116,290	136,264	147,503	159,669
	Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Investment Property			81,900	88,655	116,290	88,655	116,290	116,290	116,290	136,264	147,503	159,669
Property, Plant and Equipment												
	Property, Plant and Equipment at Cost / Revaluation		10,629,951	11,104,372	11,667,595	6,012,201	11,784,481	11,784,481	11,784,481	11,831,413	12,038,310	12,138,514
	Leases recognised as Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Depreciation		(4,115,759)	(4,361,772)	(4,588,961)	1,222,199	(4,871,712)	(4,871,712)	(4,871,712)	(4,969,146)	(5,070,000)	(5,186,631)
	Less: Accumulated Impairment		-	-	-	-	(74)	(74)	(74)	(75)	(77)	(78)
Total Property, Plant and Equipment			6,514,191	6,742,599	7,078,634	7,234,401	6,912,695	6,912,695	6,912,695	6,862,191	6,968,214	6,951,885
Construction Work-in-progress												
	Acquisitions		-	-	-	-	-	-	-	-	-	-
	Opening Balance		-	-	-	-	398,548	398,548	398,548	406,519	414,772	424,311
	Prior period corrections		-	-	-	-	-	-	-	-	-	-
	Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
	Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
	Transfer to Investment property		-	-	-	-	-	-	-	-	-	-
	Transfer to PPE		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress			-	-	-	-	398,548	398,548	398,548	406,519	414,772	424,311

R thousand	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
Biological Assets											
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets											
-											
Living resources											
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources											
-											
Heritage Assets											
Heritage Assets at Cost / Revaluation											
Less: Accumulated Impairment											
Total Heritage Assets											
47,634 47,634 47,634 47,634 47,634 47,634 47,634 57,160 57,160 57,160											
Intangible Assets											
Intangible Assets at Cost / Revaluation											
Less: Accumulated Amortisation											
Less: Accumulated Impairment											
Total Intangible Assets											
10,556 9,711 7,802 2,277 7,843 7,843 7,843 4,044 3,044 3,044											
(6,866) (6,659) (5,180) - (5,180) (5,180) (5,180) (1,000) - (215)											
-											
Total Intangible Assets											
3,689 3,052 2,622 2,277 2,662 2,662 2,662 3,044 3,044 2,829											
Trade and other receivables from exchange transactions											
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions											
0 - - - - - - - - - -											
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											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions											
-											
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable											
Deposits											
Total Other non-current assets											
-											
Total Non Current Assets											
6,647,415 6,881,940 7,245,179 7,372,967 7,477,829 7,477,829 7,477,829 7,465,179 7,590,693 7,595,775											
TOTAL ASSETS											
7,575,688 8,157,539 8,865,982 8,784,332 9,170,960 9,170,960 9,170,960 9,317,813 9,521,873 9,583,241											
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											
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities											
84,896 91,297 102,523 113,895 113,895 113,895 113,895 125,916 180,584 202,266											
Consumer Deposits											
Building Plans											
Buying Card											
Electricity											
Hiring of Decorative Items											
Library Books											
Posters											
Refuse											
Rental Properties											
Sewer											
Street Closure											
Valuation Appeal											
Water											
Wayleave											
Total Consumer Deposits											
72,713 80,367 86,666 89,373 89,917 89,917 89,917 93,334 97,534 98,119											
Trade and Other Payable Exchange Transactions											
Accrued Interest											
Advance Payments											
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa											
Bonus											
Compensation Commission (COD)											
Control, Clearing and Interface Accounts											
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase											
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions											
Leave Accrual											
Long Service Award											
Municipal Debt Relief											
Overtime											
Payables and Accruals											
PAYE Deductions											
Pension and Retirement Contributions											
Retentions											
Standby											
Tender documentation											
Unallocated Deposits											
Water Inventory Bulk Purchases											
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Exchange Transactions											
299,224 335,297 402,882 331,943 339,411 339,411 339,411 332,909 337,768 345,451											
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital											
Operational											
Total Transfers and Subsidies Payable											
-											
Transfers and Subsidies Unspent											

R thousand	Description	Ref	2022/23	2023/24	2024/25	Current Year 2023/26				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
	Capital		2,586	9,138	5,649	-	5,649	5,649	5,649	8,000	8,000	8,000
	Operational		8,626	8,402	6,211	-	6,209	6,209	6,209	-	(50)	(50)
	Total Transfers and Subsidies Unspent		11,212	17,540	11,860	-	11,858	11,858	11,858	8,000	7,950	7,950
	VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
	VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
	Total Trade and Other Payable Non-exchange Transactions	2	11,212	17,540	11,860	-	11,858	11,858	11,858	8,000	7,950	7,950
	Provision											
	Alien Vegetation											
	Bonus		2,763	2,284	1,530	-	1,530	1,530	1,530	1,526	1,526	1,526
	Decommissioning, Restoration and Similar Liabilities		462	69,674	342	325	325	325	325	413	394	394
	Ex-gratia Pension		82,610	92,074	94,027	19,765	20,877	20,877	20,877	-	-	-
	Insurance Claims		-	-	-	-	-	-	-	-	-	-
	Leave											
	Litigation											
	Pension Fund Investment Return Shortfall											
	Staff Parity											
	Impairment											
	Total Provision		85,835	164,033	95,999	20,090	22,732	22,732	22,732	1,939	1,920	1,920
	VAT Payable											
	VAT Payable: Output Tax		-	-	-	24,433	24,433	24,433	24,433	-	-	-
	VAT Payable: VAT Control		-	-	-	-	-	-	-	-	-	-
	Total VAT Payable		-	-	-	24,433	24,433	24,433	24,433	-	-	-
	Other current liabilities											
	Employee Benefits											
	Post-employment Benefits		-	-	-	-	-	-	-	1,358	595	695
	Other Long-Term Benefits		-	-	-	-	-	-	-	5,978	6,729	6,948
	Termination Benefits		-	-	-	-	-	-	-	-	-	-
	Total Employee Benefits		-	-	-	-	-	-	-	7,336	7,323	7,543
	Deferred Tax Liabilities											
	Income Tax Payable											
	Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	7,336	7,323	7,543
	Total Other current liabilities		-	-	-	-	-	-	-	7,336	7,323	7,543
	Total Current Liabilities		553,789	688,534	699,030	579,735	602,246	602,246	602,246	569,433	633,080	663,248
	Non-current Liabilities											
	Financial Liabilities											
	Borrowings											
	Amnuty and Bullet Loans		1,455,252	1,364,428	1,262,256	1,148,361	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348
	Bankers Acceptance Certificate											
	Concessionary Loan											
	Derivative Financial Liability											
	Finance Lease Liability		473	-	724	-	-	-	-	-	-	-
	Government Loans											
	Intercompany/Parent-subsidary Transactions											
	Local Registered Stock											
	Marketable Bonds											
	Non-amnuty Loans											
	Non-marketable Bonds											
	PPP Liabilities											
	Securities											
	Interest Rate Swaps											
	Total Borrowings	4	1,455,725	1,364,428	1,262,980	1,148,361	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348
	Operating Lease Liability											
	Total Financial Liabilities		1,455,725	1,364,428	1,262,980	1,148,361	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348
	Provisions											
	Alien Vegetation											
	Bonus											
	Decommissioning, Restoration and Similar Liabilities		258,561	189,527	265,670	251,430	251,430	251,430	251,430	293,652	311,419	326,122
	Ex-gratia Pension		245,809	247,664	269,450	340,690	340,690	340,690	340,690	-	-	-
	Impairment											
	Insurance Claims											
	Leave											
	Litigation											
	Pension Fund Investment Return Shortfall											
	Staff Parity											
	Total Provisions		504,370	437,191	535,121	592,120	592,120	592,120	592,120	293,652	311,419	326,122
	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		-	-	-	-	-	-	-	258,456	267,751	267,751
	Other Long-Term Benefits		-	-	-	-	-	-	-	50,327	51,173	51,173
	Termination Benefits		-	-	-	-	-	-	-	-	-	-
	Total Employee Benefits		-	-	-	-	-	-	-	308,783	318,925	318,925
	Deferred Tax Liabilities											
	Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	308,783	318,925	318,925
	Total Other non-current liabilities		-	-	-	-	-	-	-	308,783	318,925	318,925
	Total non current liabilities		1,960,095	1,801,619	1,796,101	1,740,480	1,740,480	1,740,480	1,740,480	1,624,155	2,471,587	2,166,395
	TOTAL LIABILITIES		2,513,884	2,490,153	2,495,131	2,320,215	2,342,727	2,342,727	2,342,727	2,193,388	3,194,667	2,829,643
	CHANGES IN NET ASSETS		5,061,894	5,667,385	6,368,851	6,484,117	6,828,233	6,828,233	6,828,233	7,124,225	6,417,206	6,753,598
	COMMUNITY WEALTH/EQUITY											
	Accumulated Surplus/(Deficit)											
	Changes in Accounting Policy		-	-	(23,081)	-	-	-	-	-	-	-
	Correction of Prior Period Error		2,240	22,270	4,277	-	-	-	-	-	-	-
	Depreciation/Amortisation		74,135	55,508	57,155	-	-	-	-	-	-	-
	Opening Balance		2,995,183	3,211,714	3,871,895	4,120,709	4,412,339	4,412,339	4,412,339	4,892,190	4,507,337	4,895,183
	Transfers to/from operating revenue and expenditure		142,715	983,380	721,536	600,322	602,848	602,848	602,848	414,624	154,825	109,552
	Transfers to/from Reserves		(2,596)	(977)	(1,258)	-	-	-	-	-	-	-
	Total Accumulated Surplus/(Deficit)	1	3,211,678	3,871,895	4,629,914	4,721,032	5,015,187	5,015,187	5,015,187	5,306,814	4,662,162	5,004,735
	Reserves and Funds											
	Capital Replacement Reserve		100,074	100,074	100,074	156,676	174,183	174,183	174,183	178,548	116,181	110,000
	Capitalisation Reserve											
	Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
	Employee Benefit Reserve											
	Housing Development Fund		30,625	31,607	32,858	30,817	32,858	32,858	32,858	32,858	32,858	32,858
	Investment in associate account											
	Non-current Provisions Reserve											
	Revaluation Reserve		1,713,539	1,657,921	1,600,118	1,555,592	1,600,118	1,600,118	1,600,118	1,600,118	1,600,118	1,600,118
	Self Insurance Reserve		5,888	5,888	5,888	-	5,888	5,888	5,888	5,888	5,888	5,888
	Valuation Reserve											
	Total Reserves and Funds	2	1,850,126	1,795,490	1,738,937	1,743,085	1,813,046	1,813,046	1,813,046	1,817,411	1,755,044	1,748,863
	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-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
	Total Other	2	-	-	-	-	-	-	-	-	-	-
	TOTAL COMMUNITY WEALTH/EQUITY	2	5,061,894	5,667,385	6,368,851	6,484,117	6,828,233	6,828,233	6,828,233	7,124,225	6,417,206	6,753,598

WC023 Drakenstein - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	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												
SOCIAL AND COMMUNITY DEVELOPMENT	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.	G		-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	To contribute to the health and safety of communities in Drakenstein through the proactive identification, prevention, mitigation and management of health including environmental health, fire and disaster risks.	F		163,449	160,245	172,749	205,137	214,759	214,759	204,140	217,078	223,810
PLANNING AND DEVELOPMENT	To facilitate sustainable economic empowerment for all communities within Drakenstein and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.	E		11,014	10,375	13,512	9,828	11,192	11,192	10,185	10,523	10,862
INFRASTRUCTURE AND SERVICES				2,083,667	2,319,085	2,620,381	2,816,585	2,841,475	2,841,475	3,045,604	3,237,235	3,480,070
ORGANISATION AND HUMAN CAPITAL	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services	C		8,950	35,452	28,054	30,622	32,896	32,896	31,262	33,489	33,641
FINANCE	To ensure the financial sustainability of the Municipality in order to fulfil the statutory requirements	B		485,247	558,378	615,306	624,999	643,068	643,068	681,576	711,123	735,447
GOVERNANCE AND COMPLIANCE	To promote proper governance and public participation	A		20,039	22,171	4,686	19,013	19,013	19,013	19,106	19,193	19,281
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	2,772,367	3,105,707	3,454,688	3,706,184	3,762,403	3,762,403	3,991,872	4,228,641	4,503,111

WC023 Drakenstein - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	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													
SOCIAL AND COMMUNITY DEVELOPMENT	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the	G		–	–	–	–	–	–	–	–	–	
COMMUNITY DEVELOPMENT	To contribute to the health and safety of communities in Drakenstein through the pro-active identification, prevention,	F		413,287	360,680	459,653	544,351	541,824	541,824	556,573	582,842	610,467	
PLANNING AND DEVELOPMENT	To facilitate sustainable economic empowerment for all communities within Drakenstein and enabling a viable and conducive economic	E		40,812	45,945	54,832	65,750	69,505	69,505	74,225	77,167	81,255	
INFRASTRUCTURE AND SERVICES				1,762,690	1,938,834	2,212,452	2,406,272	2,457,168	2,457,168	2,677,503	2,869,199	3,090,625	
ORGANISATION AND HUMAN CAPITAL	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver	C		277,724	283,567	282,181	336,444	352,138	352,138	375,242	388,922	409,149	
FINANCE	To ensure the financial sustainability of the Municipality in order to fulfil the statutory requirements	B		108,444	114,213	121,018	136,144	137,905	137,905	156,058	155,627	173,288	
GOVERNANCE AND COMPLIANCE	To promote proper governance and public participation	A		113,499	124,639	126,575	147,255	147,945	147,945	128,193	141,694	137,906	
Allocations to other priorities													
Total Expenditure				1	2,716,456	2,867,877	3,256,711	3,636,215	3,706,485	3,706,485	3,967,794	4,215,451	4,502,690

WC023 Drakenstein - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

W0023 Drakenstein – Supporting Table 010 Reconciliation of MTDP Strategic Objectives and Budget (Capital expenditure)												
Strategic Objective	MTDP Service Outcome	IUDF	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												
COMMUNITY DEVELOPMENT	To contribute to the health and safety of communities in Drakenstein through the pro-active identification, prevention, To facilitate sustainable economic empowerment for all communities within Drakenstein and enabling a viable and conducive economic	F		22,345	51,921	30,189	80,617	81,825	81,825	86,722	98,700	54,000
PLANNING AND DEVELOPMENT		E		1,321	507	414	2,671	735	735	2,380	2,945	2,885
INFRASTRUCTURE AND SERVICES				140,601	411,178	508,322	592,970	603,939	603,939	432,413	426,540	301,631
ORGANISATION AND HUMAN CAPITAL		C		26,511	22,993	35,699	36,664	54,890	54,890	39,631	10,103	23,415
FINANCE		B		–	985	129	500	205	205	7,136	7,931	175
GOVERNANCE AND COMPLIANCE		A		126	132	223	744	360	360	813	25	25
Allocations to other priorities			3									
Total Capital Expenditure			1	190,904	487,716	574,975	714,166	741,954	741,954	569,094	546,245	382,131

WC023 Drakenstein - Supporting Table SA7 Measureable performance objectives

Description		Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
KPA 1: GOOD GOVERNANCE											
KPA 1: Governance and Compliance											
Submission of Audit Committee reports to Council	Number of quarterly Audit Committee reports submitted to Council	4	4	4	4	4	4	4	4	4	
Investigation of all formally reported fraud, theft and corruption cases	Percentage of formally reported fraud, theft and corruption cases initiated within 30 days of receipt	100%	100%	100%	100%	100%	100%	100%	100%	100%	
IDP and Budget annual stakeholder consultation	Number of IDP/Budget/SDF time schedules (process plan) submitted to Mayco/Council by 31 August	1	1	1	1	1	1	1	1	1	
Implement Customer Service Charter	Number of Customer Service Charters implemented by 1 August	–	–	–	1	1	1	N/A	N/A	N/A	
Launch new intranet webpage	Number of new intranet webpages launched by 31 July	–	–	–	1	1	1	N/A	N/A	N/A	
Conclude Memorandum of Agreement with the Department of Justice for the Municipal Court	Number of Memorandum of Agreements concluded with the Department of Justice by 31 April	–	–	–	1	1	1	N/A	N/A	N/A	
Launch Municipal Court	Number of Municipal Courts launched by 31 August	–	–	–	1	1	1	N/A	N/A	N/A	
KPA2: FINANCE											
KPA 2: Finance											
Raise/collect Operating Budget revenue as per approved budget	Percentage of Total Annual Operating Budget revenue raised/collected by 30 June	98%	95%	95%	95%	95%	95%	95%	95%	95%	
Submission of the MTREF (aligned to the IDP) to Council for approval by 31 May	Number of MTREFs submitted for approval to Council by 31 May	1	1	1	1	1	1	1	1	1	
Actual expenditure on the approved Capital Budget for the Municipality by 30 June (NKPI - MFMA, Reg. S10(c))	Percentage of approved Capital Budget actually spent by 30 June	90%	90%	90%	90%	90%	90%	90%	90%	90%	
Ratio in respect of Debtor Payment Days (Collect all billed revenue to ensure that sufficient cash is generated to meet Drakenstein's debt and operating commitments)	Net Debtors Days Ratio ((Gross Debtors – Bad Debt Provision)/Billed Revenue) x 365 (Target Number of days), measured quarterly	≤50	≤50	≤45	≤45	≤45	≤45	≤45	≤45	≤45	
Submission of the Annual Financial Statement (AFS) to the Auditor-General of South Africa	Number of Annual Financial Statements (AFS) submitted to the Auditor-General of South Africa by 31 August	1	1	1	1	1	1	1	1	1	
Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MFMA, Reg. S10(g)(iii))	Cost coverage ratio (Available cash + investments)/Monthly fixed operating expenditure, measured annually	>1.0	>1.0	>1.0	>1.0	>1.0	>1.0	>1.0	>1.0	>1.0	
Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MFMA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - operating grants received)/ (Debt service payments due within the year)) measured annually	>6.7	>6.7	>6.7	>6.7	>6.7	>6.7	>6.7	>6.7	>6.7	
Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MFMA, Reg. S10(g)(ii))	Service debtors to revenue ratio – (Total outstanding service debtors/revenue received for services) measured annually	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	
Updating of the Indigent Register (NKPI Proxy – MFMA, Reg. S10(b))	Percentage of all qualifying indigent applications processed quarterly	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Implement electronic contract management system	Percentage of electronic contract management system implemented by 31 July	–	–	100%	N/A	N/A	N/A	N/A	N/A	N/A	
Implement the stores security plan	Percentage of stores security plan by 31 March	–	–	100%	N/A	N/A	N/A	N/A	N/A	N/A	
KPA 3: ORGANISATION AND HUMAN CAPITAL											
KPA 3: Organisation and Human Capital											
KPA 3: Organisation and Human Capital											
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a Municipality's approved employment equity plan reports (NKPI Proxy - MFMA, Reg. S10(e))	Number of reports on the number of people from employment equity groups employed in the three highest levels of management submitted to the City Manager by 30 November and 30 June	2	2	2	2	2	2	2	2	2	
Submit to Council a Succession Planning Policy	Number of Succession Planning Policies submitted to Council by 31 July	–	–	–	1	1	1	N/A	N/A	N/A	
Implementation Performance Management Development System (PMDS Organisational Efficiency)	Conduct information and Training sessions to user departments by 31 July	–	–	–	100%	100%	100%	N/A	N/A	N/A	
Finalisation of the Municipal Organogram (funded positions)	Number of Finalised Municipal Organograms submitted to Council 31 July	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Submission of Performance Management Development System (PMDS Organisational Efficiency)	Number of PMDS regulations submitted to Council by 31 July	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Monitor and review implementation of new staffing regulations in relation to skills development and recruitment	Number of Performance Management Development System (PMDS Organisational Efficiency) SOPs implemented by 31 July	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Implement Performance Management Development System (PMDS Organisational Efficiency) to all departments	Percentage of Performance Management Development System (PMDS Organisational Efficiency) to all departments implemented	–	–	1	100%	100%	100%	100%	100%	100%	
Develop Job Optimization SOP	Number Job Optimization SOP developed by 31 April	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
The percentage of the municipality's budget actually spent on implementing its workplace skills plan (NKPI Proxy - MFMA, Reg. S10(f))	Percentage of the municipality's approved budget actually spent on implementing its workplace skills plan by 30 June	98%	98%	98%	98%	98%	98%	98%	98%	98%	
Submit a Project Management Policy to MayCo for approval	Number of Project Management policies submitted to MayCo by 30 September	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Upgrade Archive Management System	Percentage of document storage areas upgraded (physical and electronic) by 31 March	–	–	1	70%	70%	70%	80%	90%	90%	
Review Collaborator Processing (new and existing)	Percentage of reviewed collaborator processing submitted quarterly	–	–	1	100%	100%	100%	100%	100%	100%	
Upload (Vital Documents) to the Collaborator system	Percentage of Vital Document uploaded on Collaborator quarterly	–	–	1	100%	100%	100%	100%	100%	100%	
Replacement of Host Servers for Virtual Server Environment	Number of Host Replacement of Host Servers for Virtual Server Environment by 31 March	–	–	1	1	1	1	1	1	1	
Automation of Human Resources Processes	Percentage of automation of two (2) Human Resources Processes (Benefits and Gift Registry) by 30 June	–	–	1	1	1	1	1	1	1	
Telephone headsets replaced and newly provided	Percentage of telephone headsets replaced by 30 June	–	–	1	100%	100%	100%	100%	100%	100%	
Replacement and additional software licenses for Microsoft	Percentage of Microsoft software licenses replaced or added by 30 April	–	–	1	100%	100%	100%	100%	100%	100%	
Implementation of ICT infrastructure plan	Percentage of ICT Infrastructure plan implemented by 30 April	–	–	1	70%	70%	70%	80%	90%	90%	
Migrate virtual environment from VMWare to Microsoft Hyper-V	Percentage of virtual Environment migrated from VMWare to Microsoft Hyper-V by 30 April	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Expand Fibre-Optic network	Percentage of Fibre-optic network expanded across Drakenstein Buildings by 31 March	–	–	N/A	N/A	N/A	N/A	1	N/A	N/A	
Implement Microsoft E365	Percentage of Microsoft E365 implemented 30 September	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A	
Move Wellington Disaster Recovery site to MS Azure Cloud	Percentage of Wellington Disaster Recovery site moved to MS Azure Cloud	–	–	N/A	1	1	1	N/A	N/A	N/A	
Submission of the Mid-Year MFMA 572 Performance Report to the Mayor	Number of the Mid-Year MFMA 572 Performance Reports submitted to the Mayor by 25 January	1	1	1	1	1	1	1	1	1	
KPA 4: INFRASTRUCTURE AND SERVICES											
Limit the electricity losses to less than 10% annually (Average energy purchased to date – Average energy sold to date)/ (Average energy purchased to date) X 100 = Average energy losses (for information only)	Percentage average electricity losses by 30 June			<10%	<10%	<10%	<10%	<10%	<10%	<10%	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Percentage of formal households with access to basic level of electricity by 30 June	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Percentage of formal households with access to basic level of sanitation by 30 June	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy indicator – S10(a))	Percentage of formal households with access to basic level of water by 30 June	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy indicator – S10(a))	Percentage of formal households with access to basic level solid waste removal by 30 June	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of new electricity connections installed in the registered informal settlements	70	70	10	12	12	12	14	16	16	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of new/upgraded sanitation service points (toilets) provided to registered informal settlements	30	30	10	10	10	10	10	10	10	
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of new/upgraded water service points (taps) provided to registered informal settlements	6	6	10	10	10	10	10	10	10	

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MFMA, Reg. S10(a))	Number of registered informal settlements receiving a refuse collection service	41	41	41	41	41	41	41	41	41
Water quality managed and measured quarterly i.e. the SANS 241 physical and micro parameters	Percentage water quality level as per analysis certificate measured quarterly	90%	90%	95%	95%	95%	95%	95%	95%	95%
Waste water quality managed and measured quarterly i.e. the SANS Accreditation physical and micro parameters	Percentage waste water quality compliance as per analysis certificate measured quarterly	75%	75%	80%	80%	80%	80%	80%	80%	80%
Submission of a Solid Waste Available Air Space Report to the Mayoral Committee	Number of Solid Waste Available Air Space Reports submitted to the Mayoral Committee by 30 June	1	1	1	1	1	1	1	1	1
Limit water network losses to less than 19% measured annually(Difference between water units supplied and water units billed as percentage of water supplied)	Average percentage water losses by 30 June	<19%	<19%	<19%	<19%	<19%	<19%	<19%	<19%	<19%
Construct mini drop-offs at waste hotspots	Number of mini drop-offs constructed at waste hot spots by 30 September	–	–	5	5	5	5	5	5	5
Implement 3m3 skip project in high density/ informal areas	Number of 3m3 skips projects implemented in high density/informal areas	–	–	1	1	1	1	1	1	1
Upgrading of Aged infrastructure	Percentage of Gouda Community Hall painted by 30 June	–	–	–	1	1	1	50%	N/A	N/A
Upgrading of Aged infrastructure	Percentage of Saron Community Hall painted by 30 June	–	–	–	1	1	1	N/A	1	50%
Upgrading of Aged infrastructure	Percentage of Wellington Town Hall painted by 30 June	–	–	–	1	1	1	50%	N/A	N/A
Upgrade & refurbish sewer pumps station (Pentz, Edison & Newton)	Percentage of sewer pump stations (Pentz, Edison & Newtown) upgraded and refurbished by 30 June	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Procure and install 1,000kVA generator at Paarl WWTW	Number of 1,000kVA generators procured and installed at Paarl WWTW by 30 June	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Replacement of WWTW inlet screens	Number WWTW inlet screens refurbished at Paarl WWTW by 30 April	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Refurbishment of Bulk Water systems (Drommedaris street)	Percentage of Bulk Water systems (Drommedaris street) replaced by 30 June	–	–	1	10%	10%	10%	15%	20%	20%
Upgrading of signalised intersections	Number of signalized intersections upgraded by 30 April	–	–	–	3	3	3	N/A	N/A	N/A
Installing UPS's for signalised intersections	Number of UPSs installed for signalized intersections	–	–	10	N/A	N/A	N/A	N/A	N/A	N/A
KPA 5: PLANNING AND DEVELOPMENT										
Job creation through the Municipality's local economic development initiatives including capital projects (NKPI Proxy – MFMA, Reg. S10(d))	Number of jobs opportunities created by 30 June	1800	1800	1400	1400	1400	1400	1400	1400	1400
Submit to the Portfolio Committee (Planning Services)/ MayCo an Sports Tourism Strategies	Number of Sports Tourism Strategy submitted to the Portfolio Committee (Planning Services)/ MayCo by 31 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Implementation of the Sports Tourism Strategies initiatives	Number of Sports Tourism strategies initiatives implemented by 30 June	–	–	–	1	1	1	1	1	1
Develop Investment Prospectus	Number of Investment Prospectuses developed by 30 April	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Establish a one stop business support centres	Number of one stop business support centres developed by 30 June	–	–	1	1	1	1	N/A	N/A	N/A
Publish online developers guide	Number of online developers guides published by 30 April	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Conduct business confidence survey	Number of business confidence surveys conducted by 30 April	–	–	1	1	1	1	1	1	1
Apply for delegations in terms of the National Heritage Resources Act for the management of heritage resources.	Number delegation applications made in terms of National Heritage Resources Act for management of Heritage Resources by 30 June	–	–	1	1	1	1	1	1	1
Review Spatial Development Framework	Number of Spatial Development Frameworks Developed by 30 June	–	–	1	1	1	1	1	1	1
Conduct Municipal Land Audit	Number of Municipal Land Audits conducted by 30 June	–	–	1	1	1	1	N/A	N/A	N/A
Formulate Boland Park Local Spatial Development Framework	Number of Boland Park Local Spatial Development Framework formulated by 30 April	–	–	1	1	1	1	1	N/A	N/A
Formulate New Town, Roggeland and Vlakkeland Local Spatial Development Framework	Number of New Town, Roggeland and Vlakkeland Local Spatial Development Framework formulated by 30 June	–	–	–	1	1	1	1	N/A	N/A
Formulate Simondium Local Spatial Development Framework	Number of Simondium Local Spatial Development Framework formulated by 30 November	–	–	–	1	1	1	1	N/A	N/A
Formulate Ben Bernard Precinct Plan	Number of Ben Bernard Precinct Plans formulated by 30 April	–	–	–	1	1	1	1	N/A	N/A
Submit to the Portfolio Committee (Planning Services)/ MayCo an Heritage Area Policy	Number of Heritage Area Policies submitted to the Portfolio Committee (Planning Services)/ MayCo by 31 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Submit to the Portfolio Committee (Planning Services)/ MayCo an Environmental Education and Awareness Strategy	Number of Environmental Education and Awareness Strategy submitted to the Portfolio Committee (Planning Services)/ MayCo by 31 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Implement Environmental Education and Awareness Strategy initiatives	Number of Environmental Education and Awareness Strategy initiatives implemented by 30 April	–	–	–	1	1	1	1	1	1
Submit to the Portfolio Committee (Planning Services)/ MayCo the Investment Incentive Policy	Number of Investment Incentive Policies submitted to the Portfolio Committee (Planning Services)/ MayCo by 31 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Develop a Small Business Entrepreneurs Capacity Building Programme	Number of Small Business Entrepreneurs Capacity Building Programmes developed by 31 March	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Upgrade existing informal trading structures and business hives (Arendsnes, Paarl CBD & rest of Drakenstein)	Number of upgrades to existing informal trading structures and business hives (Arendsnes, Paarl CBD & rest of Drakenstein) by 31 March	–	–	1	1	1	1	1	1	1
Submit to the Portfolio Committee (Planning Services)/ MayCo Rental Stock Policy	Number of Rental Stock Policies submitted to the Portfolio Committee (Planning Services)/ MayCo by 31 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Submit to the Portfolio Committee (Planning Services)/ MayCo Employee assisted housing policy	Number of Employee assisted housing policies submitted to Committee (Planning Services)/ MayCo by 31 March	–	–	–	1	1	1	N/A	N/A	N/A
Submit to the Portfolio Committee (Planning Services)/ MayCo Emergency Housing Policy	Number of Emergency Housing Policies submitted to Committee (Planning Services)/ MayCo by 31 March	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
KPA 6: COMMUNITY DEVELOPMENT										
Submit Disaster Management Plan to Portfolio Committee (Community Services)/ MayCo	Number of Disaster Management Plans submitted to Portfolio Committee (Community Services)/ MayCo by 31 March	1	1	1	1	1	1	1	1	1
KPA 6:COMMUNITY DEVELOPMENT										
Implement the De Kraal Sport Capital Project measured quarterly in terms of the approved Capital Budget spent	Percentage of approved De Kraal Sport Capital Budget spent by 30 June	90%	90%	90%	90%	90%	90%	90%	90%	90%
Upgrade Soup Kitchens	Number of Soup Kitchens Upgraded by 30 September	–	–	2	2	2	2	2	2	2
Upgrade containerized night shelters	Number of containerized night shelters upgraded by 30 June	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A
Establishment of electronic driving license system	Number of electronic driving license system established by 30 December	–	–	1	N/A	N/A	N/A	N/A	N/A	N/A

WC023 Drakenstein - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating	Interest & Principal Paid /Operating Expenditure	0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure		6.4%	5.6%	4.8%	6.8%	6.7%	6.7%	6.7%	6.3%	5.9%	7.0%
Capital Charges to Own Revenue		6.4%	5.4%	4.5%	6.7%	6.6%	6.6%	6.6%	6.3%	5.9%	7.0%
Borrowed funding of 'own' capital expenditure		-104.6%	-97.7%	-80.8%	0.0%	0.0%	0.0%	0.0%	0.0%	241.5%	148.2%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.7	1.9	2.3	2.4	2.8	2.8	2.8	3.3	3.1	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	1.9	2.3	2.4	2.8	2.8	2.8	3.3	3.1	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.4	1.6	2.0	2.1	2.4	2.4	2.4	2.9	2.7	2.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	132.5%	127.8%	130.0%	116.1%	116.3%	116.3%	116.3%	131.0%	130.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		132.5%	127.8%	130.0%	116.1%	116.3%	116.3%	116.3%	131.0%	130.3%	129.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.8%	9.1%	9.3%	8.3%	9.6%	9.6%	9.6%	8.0%	8.0%	7.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within' MFMA' s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Creditors to Cash and Investments		67.2%	48.1%	39.1%	41.5%	32.7%	32.7%	32.7%	26.7%	25.8%	25.5%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	23843452	44657056	52524393	29668646	29668646	29668646	29668646	32932197	32932197	33261518.97
	Total Volume Losses (kW) non technical	0	0							0	
	Total Cost of Losses (Rand '000)	36,770	78,507	103,883	52,949	52,949	52,949	52,949	63,539	68,673	70,733
	% Volume (units purchased and generated less units sold)/units purchased and generated	3.95%	7.08%	7.77%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2,451	4,049	3,959	2,203	2,203	2,203	2,203	2,248	2,472	2,571
	Total Cost of Losses (Rand '000)	2450849	4049349	3959158	2139280	2139280	2139280	2139280	2139280	2472280.8	2571172.032
	% Volume (units purchased and generated less units sold)/units purchased and generated	17.00%	23.40%	23.07%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.0%	25.7%	23.7%	26.0%	25.5%	25.5%	25.5%	25.2%	25.3%	25.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.8%	26.5%	24.4%	27.1%	26.5%	26.5%	27.7%	26.1%	26.2%	25.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.0%	10.1%	9.7%	11.1%	11.1%	11.1%	12.5%	11.8%	11.8%	11.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.2%	13.4%	11.5%	11.6%	11.4%	11.4%	11.4%	11.0%	10.6%	10.6%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	37.9	31.9	17.7	17.7	18.0	18.0	16.2	15.6	13.6	14.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.5%	9.1%	8.8%	8.6%	9.5%	9.5%	9.5%	6.6%	6.4%	5.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	2.6	3.7	2.9	3.8	3.6	3.4	3.8	–	–

WC023 Drakenstein - 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 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome		Outcome		Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics														
Population			194	217	251	0	279	312	285	319	323	327	38	37
Females aged 5 - 14			19	19	20	0	23	36	23	37	37	37	37	37
Males aged 5 - 14			19	19	20	39	23	35	23	36	66	67	68	66
Females aged 15 - 34			37	36	44	61	49	62	50	64	65	65	66	66
Males aged 15 - 34			36	38	45	65	51	62	52	64	65	65	66	66
Unemployment			13	19	19	26	21	47	21	49	49	49	50	50
Monthly household income (no. of households)	1, 12													
No income		Census 2011	6,969	7,356	14,754	14,754	8,824	8,923	9,023	9,124	9,226	9,329	9,329	9,329
R1 - R1 600		R1 - R6 327	937	989	1,041	2,074	1,186	1,200	1,213	1,227	1,240	1,254	1,254	1,254
R1 601 - R3 200		R6 328 - R12 653	1,655	1,747	1,839	3,688	2,096	2,119	2,143	2,167	2,191	2,216	2,216	2,216
R3 201 - R6 400		R12 654 - R25 306	5,778	6,099	6,420	12,333	7,316	7,398	7,481	7,565	7,649	7,735	7,735	7,735
R6 401 - R12 800		R25 307 - R50 613	9,253	9,767	10,281	19,710	11,716	11,847	11,980	12,114	12,250	12,387	12,387	12,387
R12 801 - R25 600		R50 614 - R101 225	9,885	10,434	10,983	21,555	12,516	12,656	12,798	12,941	13,086	13,233	13,233	13,233
R25 601 - R51 200		R101 226 - R202 450	7,506	7,923	8,340	16,022	9,504	9,611	9,718	9,827	9,937	10,048	10,048	10,048
R52 201 - R102 400		R202 451 - R404 901	5,902	6,230	6,558	12,333	7,473	7,557	7,642	7,727	7,814	7,901	7,901	7,901
R102 401 - R204 800		R404 902 - R809 802	3,977	4,198	4,419	8,761	5,036	5,092	5,149	5,207	5,265	5,324	5,324	5,324
R204 801 - R409 600		R809 803 - R1 619 604	1,358	1,434	1,509	2,880	1,720	1,739	1,758	1,778	1,798	1,818	1,818	1,818
R409 601 - R819 200		R1 619 605 - R3 239 208	362	382	402	692	458	463	468	474	479	484	484	484
> R819 200		R3 239 209 or more	219	231	243	461	277	280	283	286	290	293	293	293
Poverty profiles (no. of households)														
< R 060 per household per month	13	< R 6 327 per household per month	7,967	8,366	8,784	16828.00	9919.00	10023.00	10127.00	10232.00	10339.00	10446.00	10446.00	10446.00
Insert description	2													
Household/demographics (000)														
Number of people in municipal area			194,417	217,089	251,262	298	279	312	285	319	323	327	327	327
Number of poor people in municipal area			87,487	97,690	114,827	136	163	162	174	165	167	169	169	169
Number of households in municipal area			44,410	51,614	59,774	70	79	78	84	83	85	87	87	87
Number of poor households in municipal area			24,592	25,958	27,324	53	31	31	32	32	33	33	33	33
Definition of poor household (R per month)			-	-	38,200	4,700	38,200	38,200	38,200	38,200	38,200	38,200	38,200	38,200
Housing statistics														
Formal	3		36,360	38,178	50,875	62,124	71,109	70,231	75,308	74,344	76,508	78,734	78,734	78,734
Informal			7,970	8,200	8,899	75	79	78	84	83	85	87	87	87
Total number of households	4		44,330	46,378	59,774	62,199	71,188	70,309	75,392	74,427	76,593	78,821	78,821	78,821
Dwellings provided by municipality														
Dwellings provided by province/s														
Dwellings provided by private sector	5													
Total new housing dwellings														
Economic	6													
Inflation/inflation outlook (CPIx)														
Interest rate - borrowing														
Interest rate - investment														
Remuneration increases														
Consumption growth (electricity)														

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	
										Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Ref.	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		76,517	53,229	55,206	79,606	79,606	79,606	81,198	82,416	83,400	
				-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	
				76,517	53,229	55,206	79,606	79,606	79,606	81,198	82,416	83,400	
				Current Year 2025/26							2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast				
	Ref.	Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet Other toilet provisions (< min.service level) No toilet provisions Below Minimum Service Level sub-total Total number of households Energy: Electricity (at least min.service level) Electricity - prepaid (min.service level) Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources Below Minimum Service Level sub-total Total number of households Refuse: Removed at least once a week Minimum Service Level and Above sub-total Removed less frequently than once a week											
				41,754	42,165	42,706	43,549	43,549	43,549	43,549	44,419	45,085	45,212
				30,137	31,294	32,788	31,423	31,423	31,423	31,423	32,051	32,532	32,722
				5,209	8,694	9,047	8,821	8,821	8,821	8,821	9,207	9,305	9,412
				407	-	407	407	407	407	407	407	407	407
				77,507	82,153	84,948	84,200	84,200	84,200	84,200	86,084	87,329	87,753
				-	-	-	-	-	-	-	-	-	-
				163	-	163	163	163	163	163	163	163	163
				134	134	134	134	134	134	134	134	134	134
				297	134	297	297	297	297	297	297	297	297
				77,804	82,287	85,245	84,497	84,497	84,497	84,497	86,381	87,626	88,050
				67,789	69,815	72,269	64,863	64,863	64,863	64,863	74,520	76,312	78,451
				9,046	9,201	9,357	9,409	9,409	9,409	9,409	9,597	9,741	9,950
				35	155	168	532	532	532	532	193	212	233
				-	142	142	142	142	142	142	142	142	142
				-	-	-	-	-	-	-	-	-	-
				76,870	79,313	81,936	74,946	74,946	74,946	74,946	84,452	86,407	88,776
				378	378	378	378	378	378	378	378	378	378
				451	451	451	318	318	318	318	451	451	451
-	2,715	2,480	2,705	2,705	2,705	2,705	2,240	2,050	1,890				
829	3,544	3,309	3,401	3,401	3,401	3,401	3,069	2,879	2,719				
77,699	82,857	85,245	78,347	78,347	78,347	78,347	87,521	89,286	91,495				
6,797	6,750	6,722	38,875	38,875	38,875	38,875	39,200	39,450	39,720				
40,237	40,890	41,285	39,121	39,121	39,121	39,121	41,870	42,450	43,020				
47,034	47,640	48,007	77,996	77,996	77,996	77,996	81,070	81,900	82,740				
-	-	-	-	-	-	-	-	-	-				
3,638	4,663	4,856	4,684	4,684	4,684	4,684	5,012	5,243	5,450				
-	-	-	-	-	-	-	-	-	-				
3,638	4,663	4,856	4,684	4,684	4,684	4,684	5,012	5,243	5,450				
50,672	52,303	52,863	82,680	82,680	82,680	82,680	86,082	87,143	88,190				
76,517	53,229	55,206	79,606	79,606	79,606	79,606	81,198	82,416	83,400				
76,517	53,229	55,206	79,606	79,606	79,606	79,606	81,198	82,416	83,400				
-	-	-	-	-	-	-	-	-	-				

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23		2023/24		2024/25		Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Original Budget	Outcome	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29					
		Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households		- - - - 76,517	- - - - 53,229	- - - - 55,206	- - - - 79,606	- - - - 79,606	- - - - 79,606	- - - - 81,198	- - - - 82,416	- - - - 83,400						
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		Household service targets (000)																
		Water:																
		Piped water inside dwelling																
	8	Piped water inside yard (but not in dwelling)																
	10	Using public tap (at least min.service level)																
		Other water supply (at least min.service level)																
	9	Minimum Service Level and Above sub-total																
	10	Using public tap (< min.service level)																
		Other water supply (< min.service level)																
		No water supply																
		Below Minimum Service Level sub-total																
Name of municipal entity		Total number of households																
		Sanitation/sewerage:																
		Flush toilet (connected to sewerage)																
		Flush toilet (with septic tank)																
		Chemical toilet																
		Pit toilet (ventilated)																
		Other toilet provisions (> min.service level)																
		Minimum Service Level and Above sub-total																
		Bucket toilet																
		Other toilet provisions (< min.service level)																
		No toilet provisions																
		Below Minimum Service Level sub-total																
Name of municipal entity		Total number of households																
		Energy:																
		Electricity (at least min.service level)																
		Electricity - prepaid (min.service level)																
		Minimum Service Level and Above sub-total																
		Electricity (< min.service level)																
		Electricity - prepaid (< min. service level)																
		Other energy sources																
		Below Minimum Service Level sub-total																
Name of municipal entity		Total number of households																
		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																

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23		2023/24		2024/25		Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
						Outcome	2023/24	Outcome	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
		Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Services provided by 'external mechanisms'	Ref.			2022/23	2023/24	2024/25	Original Budget		Adjusted Budget		Full Year Forecast		2026/27 Medium Term Revenue & Expenditure Framework																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Names of service providers		Household service targets (000) <u>Water:</u> Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households <u>Sanitation/sewerage:</u> 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> Total number of households <u>Energy:</u> Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> Total number of households <u>Refuse:</u> 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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
										Original Budget	Outcome	Outcome
		Other (Rands)										
		Number of HH receiving this type of FBS		25,067	-							
		Total cost of FBS - Sanitation for informal settlements										
		Location of households for each type of FBS										
		Formal settlements - (removed once a week to indigent households)										
		Number of HH receiving this type of FBS		48,681,037	54,284,347	61,137,229	63,720,578	67,909,956	67,909,956	70,965,904	74,159,370	77,496,542
		Informal settlements (Rands)		19,500	19,500	20,000	20,500	20,500	20,500	21,000	21,500	21,500
		Number of HH receiving this type of FBS		48,681	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Refuse Removal for informal settlements		48,681	-	-	-	-	-	-	-	-

WC023 Drakenstein Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	445,270	697,506	1,028,933	799,662	1,038,777	1,038,777	1,038,777	1,247,245	1,308,270	1,355,141
Cash + investments at the yr end less applications - R'000	18(1)b	2	351,484	529,286	865,006	752,093	992,224	992,224	992,224	1,308,321	1,452,762	1,515,274
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	2.6	3.7	2.9	3.8	3.6	3.4	3.8	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	216,887	638,888	778,691	600,322	602,848	602,848	602,847	414,624	154,433	109,552
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.9%	5.7%	0.1%	(4.8%)	(6.0%)	(6.0%)	2.2%	1.0%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	51.4%	52.1%	51.2%	44.1%	43.8%	43.8%	43.8%	105.6%	105.7%	105.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.3%	1.2%	1.1%	2.6%	2.0%	2.0%	2.0%	2.0%	1.9%	1.8%
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	(104.6%)	(97.7%)	(80.8%)	0.0%	0.0%	0.0%	0.0%	0.0%	70.7%	59.7%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								102.4%	102.9%	103.1%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	15.2%	(0.1%)	5.2%	3.9%	0.0%	0.0%	2.6%	3.2%	2.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.3%	4.7%	5.0%	5.5%	5.9%	5.9%	6.6%	6.9%	7.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	11.9%	3.3%	10.9%	6.3%	6.7%	6.7%	0.0%	5.1%	4.0%	0.9%

WC023 Drakenstein - 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
Valuation:	1	2021/07/01	2021/07/01	2000/01/01	2000/01/01					
Date of valuation:		0	0	0	0			0		
Financial year valuation used		0	0	0	0			0		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes					
Municipal partnership s38 used? (Y/N)		Yes	Yes	Yes	Yes	No	No	No		
No. of assistant valuers (FTE)	3	2	2	2	2	2	2	2	2	2
No. of data collectors (FTE)	3	6	6	6	6	6	6	6	6	6
No. of internal valuers (FTE)	3	3	3	3	n/a	n/a	n/a	n/a	n/a	n/a
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-	-	included	included	included	included	included	included
Valuation appeal board established? (Y/N)		Yes								
Implementation time of new valuation roll (mths)		12	12	12	12			-		
No. of properties	5	46,225	46,225	46,225	47,427	47,427	47,427	49,182	51,198	52,990
No. of sectional title values	5	5,250	5,250	5,250	5,223	5,223	5,223	5,416	5,638	5,836
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		3	4	4	2	2	2	2	2	2
No. of valuation roll amendments		8	9	9	2	-	-	-	-	-
No. of objections by rate payers		16	18	18	4	3	3	3	3	3
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	7	8	8	2	-	-	-	-	-
No. of successful objections > 10%	8	1	1	1	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	155	155	175	182	182	182	188	196	203
Municipality owned property value (Rm)		2,140	2,113	2,113	2,818	2,818	2,818	2,922	3,042	3,149
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		155	142	155	182	182	182	188	196	203
Valuation reductions-nature reserves/park (Rm)		40	35	39	12	12	12	13	13	14
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		638	601	656	466	466	466	483	503	520
Valuation reductions-public worship (Rm)		852	765	836	843	843	843	874	910	942
Valuation reductions-other (Rm)		-	3,614	3,947	10,396	10,396	10,396	10,781	11,223	11,616
Total valuation reductions:		1,685	5,157	5,632	11,898	11,898	11,898	12,339	12,845	13,294
Total value used for rating (Rm)	5	0	-	-	80,791	80,791	80,791	0	0	0
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	0	-	-	80,791	80,791	80,791	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	No	No	Yes	Yes			Yes		
Differential rates used? (Y/N)		No	No	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		No	No	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		180	180	220	350			350		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	401,920	403,841	472,415	538,383	548,451	548,451	568,744	592,063	616,337
Rate revenue expected to collect (R'000)	6	393,882	383,649	448,794	511,464	521,029	521,029	540,307	562,460	585,520
Expected cash collection rate (%)		98.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		23,304	23,350	15,212	13,988	11,446	11,446	11,870	12,356	12,863
Rebates, exemptions - pensioners (R'000)		244	245	245	26	6,207	6,207	6,436	6,700	6,975
Rebates, exemptions - bona fide farm. (R'000)		47,756	47,851	51,935	72,832	72,832	72,832	75,527	78,623	81,847
Rebates, exemptions - other (R'000)		69,493	76,323	115,328	167,140	167,140	167,140	173,324	180,430	187,828
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		140,797	147,770	182,721	253,985	257,624	257,624	267,156	278,110	289,512

WC023 Drakenstein - 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)
Current Year 2025/26												
Valuation:												
No. of properties		2,422	329	6	45,162	1,716	56	243	459	1,619	-	539
No. of sectional title property values		754,156,000	391,776,000	-	7,004,596,000	-	-	-	-	-	-	79,675,000
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	2	2	2	2	2	243	2	2	-	2
Supplementary valuation (Rm)		892,719,000	108,871,000	-	3,688,342,000	860,342,000	11,781,000	11,476,000	16,000	1,053,334,000	-	-
No. of valuation roll amendments		40	-	-	538	61	-	-	2	11	-	6
No. of objections by rate-payers		118	15	1	2,164	86	1	-	2	19	-	12
No. of appeals by rate-payers		10	2	-	81	10	-	-	-	1	-	-
No. of appeals by rate-payers finalised		10	2	-	81	10	-	-	-	1	-	-
No. of successful objections		40	-	-	538	61	-	-	2	11	-	6
No. of successful objections > 10%		13	-	-	76	17	-	-	1	7	-	5
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation (select)		3	3	3	3	3	3	3	3	3	0	3
Method of valuation used (select)		4	4	4	4	4	4	4	4	4	0	4
Base of valuation (select)		Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	-	No
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		193	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		22	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		677	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		967	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		7,279	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)		0	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)		0	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	0.010209	0.010209	0.010209	0.006006	0.001501	0.006006	0.006006	0.006006	0.006006	-	0.006006
Rate revenue budget (R 000)		548,451	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R000)		521,029	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R000)		11,446	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R000)		6,207	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm (R000)		72,832	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R000)		167,140	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R000)												

WC023 Drakenstein - Supporting Table SA12b Property rates by category (budget year)

Description		Ref	Budget Year 2026/27										
			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)
Valuation:													
5	No. of properties	2,512	341	6	46,822	1,779	58	252	476	1,679	-	559	
	No. of sectional title property values	782,059,772	406,271,712	-	7,263,766,052	-	-	-	-	-	-	82,622,975	
	No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	
	No. of supplementary valuations	2	2	2	2	2	2	2	2	2	-	2	
	Supplementary valuation (Rm)	401,856,000	20,160,000	-	791,228,550	129,675,000	-	15,944,250	-	335,293,350	-	73,500	
	No. of valuation roll amendments	3	-	-	9	61	-	-	-	-	4	-	
	No. of objections by rate-payers	6	-	-	18	10	-	-	-	-	6	-	
	No. of appeals by rate-payers	4	-	-	12	8	-	-	-	-	1	-	
	No. of appeals by rate-payers finalised	4	-	-	12	8	-	-	-	-	1	-	
	No. of successful objections	3	-	-	6	-	-	-	-	-	-	-	
	No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	
	Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	
	Years since last valuation (select)	3	3	3	3	2	3	2	2	3	2	2	
	Frequency of valuation (select)	4	4	4	4	3	4	3	3	4	3	3	
5	Method of valuation used (select)	Market	Market	Market	Market	4	Market	4	Market	4	Market	4	
	Base of valuation (select)	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Market	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	
	Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0	
	Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	
	Flat rate used? (Y/N)	No	No	No	No	No	No	Yes	No	Yes	-	Yes	
	Is balance rated by uniform rate/variable rate?	Uniform	Uniform	Uniform	Uniform	No	Uniform	No	Uniform	No	-	No	
	Valuation reductions:												
	Valuation reductions-public infrastructure (Rm)	200	-	-	-	-	-	-	-	-	-	-	
	Valuation reductions-nature reserves/park (Rm)	23	-	-	-	-	-	-	-	-	-	-	
	Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	
	Valuation reductions-R15,000 threshold (Rm)	702	-	-	-	-	-	-	-	-	-	-	
	Valuation reductions-public worship (Rm)	1,003	-	-	-	-	-	-	-	-	-	-	
	Valuation reductions-other (Rm)	7,548	-	-	-	-	-	-	-	-	-	-	
	Total valuation reductions:												
Total value used for rating (Rm)	128,795	-	-	-	-	-	-	-	-	-	-	-	
Total land value (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	
Total market value (Rm)	128,795	-	-	-	-	-	-	-	-	-	-	-	
Rating:													
Average rate	0.010587	0.010587	0.010587	0.006228	0.001557	0.006228	0.006228	0.006228	0.006228	0.006228	-	0.006228	
Rate revenue budget (R'000)	569	-	-	-	-	-	-	-	-	-	-	-	
Rate revenue expected to collect (R'000)	540	-	-	-	-	-	-	-	-	-	-	-	
Expected cash collection rate (%)	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	
Rebates, exemptions - indigent (R'000)	11,870	-	-	-	-	-	-	-	-	-	-	-	
Rebates, exemptions - pensioners (R'000)	6,436	-	-	-	-	-	-	-	-	-	-	-	
Rebates, exemptions - bona fide farm. (R'000)	75,527	-	-	-	-	-	-	-	-	-	-	-	
Rebates, exemptions - other (R'000)	173,324	-	-	-	-	-	-	-	-	-	-	-	
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	
Total rebates,exempts,discounts,discounts (R'000)													

WC023 Drakenstein - 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
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Residential properties - vacant land			0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Formal/informal settlements		Formal/Informal Settlements	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Small holdings		Small Holdings	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Farm properties - used			0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Farm properties - not used		Farm Properties	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Industrial properties		Industrial Properties	0.0121	0.0126	0.0132	0.0102	0.0106	0.0110	0.0114
Business and commercial properties		Business And Commercial	0.0121	0.0126	0.0132	0.0102	0.0106	0.0110	0.0114
Communal land - residential			0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Communal land - small holdings			0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Communal land - farm property		Communal Land- Farm	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Communal land - business and commercial		145Communal Land- Business	0.0121	0.0123	0.0132	0.0102	0.0106	0.0110	0.0114
Communal land - other			-	-	-	-	-	-	-
State-owned properties		State-Owned Properties	0.0096	0.0100	0.0105	0.0082	0.0085	0.0088	0.0092
Municipal properties		Municipal Properties	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Public service infrastructure		Public Service Infrastructure	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Privately owned towns serviced by the owner		Privately Owned Towns	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
State trust land		State Trust Land	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Restitution and redistribution properties		Restitution And Redistribution	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Protected areas		Protected Areas	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
National monuments properties		National Monument Properties	0.0071	0.0074	0.0077	0.0060	0.0062	0.0064	0.0067
Property rates by usage									
Business and commercial properties		Business And Commercial Properties	-	-	-	-	-	-	-
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			-	-	-	-	-	-	-
General residential rebate		General Residential Rebate	165,000	165,000	205,000	205,000	335,000	335,000	335,000
Indigent rebate or exemption		Indigent Rebate or Exemption	100	100	100	100	85	85	85
Pensioners/social grants rebate or exemption		Pensioners/Social Grants	20	20	20	20	20	20	20
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption		Bona Fide Farmers Rebate or	10	10	10	10	10	10	10
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>		Basic charge/Fixed Fee	61	65	69	75	80	87	94
Service point - vacant land <i>(Rands/month)</i>		Service Point-Vacant Land	1,552	1,659	1,764	1,900	2,046	2,208	2,382
Water usage - flat rate tariff <i>(c/kl)</i>		Gated Villages	8	8	93	9	10	11	12
Water usage - life line tariff		0 to <6kl *	6	6	703	7	8	935	10
Water usage - Block 1 <i>(c/kl)</i>		>6 to <10kl	11	11	12	13	14	15	16
Water usage - Block 2 <i>(c/kl)</i>		5 >10 to <15 kl	15	16	17	19	20	22	24
Water usage - Block 3 <i>(c/kl)</i>		4 >15 to <30 kl	20	21	23	24	26	28	30
Water usage - Block 4 <i>(c/kl)</i>			6	-	-	-	-	-	-
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>		Basic charge/Fixed Fee	106	113	120	127	133	139	145
Service point - vacant land <i>(Rands/month)</i>		57Service Point-Vacant Land	2,209	2,361	2,510	2,658	2,778	2,903	3,034
Waste water - flat rate tariff <i>(c/kl)</i>			8	-	-	-	-	-	-
Volumetric charge - Block 1 <i>(c/kl)</i>		1 to 550	744	805	845	895	935	977	1,021
Volumetric charge - Block 2 <i>(c/kl)</i>		551 to 600	820	888	932	987	1,031	1,077	1,125
Volumetric charge - Block 3 <i>(c/kl)</i>		601 to 1500	973	1,054	1,106	17,171	1,224	1,279	1,337
Volumetric charge - Block 4 <i>(c/kl)</i>		1501 to 3000	2,297	2,488	2,708	2,868	2,997	A-95132	3,273

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
Other	2								
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (<i>Rands/month</i>)		domestic 1 phase 30 Amp	231	248	266	279	284	290	299
Service point - vacant land (<i>Rands/month</i>)			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		Domestic lifeline 20 Amp	1	1	1	1	1	1	1
Life-line tariff - prepaid		Domestic lifeline 20 Amp	1	1	1	1	1	1	1
Flat rate tariff - meter (<i>c/kwh</i>)		Domestic 1 phase >20 Amp	2	2	2	2	2	2	2
Flat rate tariff - prepaid(<i>c/kwh</i>)		Domestic 1 phase > 20 Amp	2	2	2	2	2	2	2
Meter - IBT Block 1 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 2 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 3 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 4 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Meter - IBT Block 5 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Prepaid - IBT Block 1 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Prepaid - IBT Block 2 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Prepaid - IBT Block 3 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Prepaid - IBT Block 4 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Prepaid - IBT Block 5 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge		one removal per week	3,911	4,216	4,448	4,711	4,923	5,145	5,377
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

WC023 Drakenstein - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
Water (kilolotres per household per month)		Schools 20% rebate	-	-	-	-	-	-	-
<i>Refuse Removal</i>		Schools 20% rebate	-	-	-	-	-	-	-
<i>Sanitation</i>		Schools & cheches 25%	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		308.10	295.48	309.96	175.16	175.16	175.16	3.7%	181.65	189.99	198.74
Electricity: Basic levy		589.20	648.00	679.80	713.40	713.40	713.40	2.0%	727.67	742.22	764.49
Electricity: Consumption		2,097.20	2,413.90	2,620.50	2,891.00	2,891.00	2,891.00	5.0%	3,035.60	3,248.10	3,475.50
Water: Basic levy		61.05	65.02	69.37	74.85	74.85	74.85	7.5%	80.46	86.82	93.68
Water: Consumption		451.71	481.11	513.18	553.77	552.62	552.62	7.5%	595.23	642.24	692.87
Sanitation		232.98	248.12	264.74	276.66	280.36	280.36	5.9%	292.98	306.16	319.94
Refuse removal		324.98	347.40	370.67	387.35	387.35	387.35	5.9%	410.20	428.66	447.95
Other		—	—	—	—	—	—	—	—	—	—
sub-total		4,065.22	4,499.03	4,828.22	5,072.19	5,074.74	5,074.74	5.0%	5,323.79	5,644.19	5,993.17
VAT on Services		563.57	630.53	677.74	734.55	734.92	734.92	5.0%	771.32	818.13	869.16
Total large household bill:		4,628.79	5,129.56	5,505.96	5,806.74	5,809.66	5,809.66	5.0%	6,095.11	6,462.32	6,862.33
% increase/-decrease		—	10.8%	7.3%	5.5%	0.1%	—	(10.1%)	4.9%	6.0%	6.2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		189.60	172.36	180.81	75.07	75.07	75.07	3.7%	77.85	81.43	85.18
Electricity: Basic levy		231.00	253.50	265.80	278.70	278.70	278.70	2.0%	284.27	289.96	298.66
Electricity: Consumption		1,048.00	1,206.95	1,310.25	1,445.50	1,445.50	1,445.50	5.0%	1,517.80	1,624.05	1,737.75
Water: Basic levy		61.05	65.02	69.37	74.85	74.71	74.71	7.5%	80.46	86.82	93.68
Water: Consumption		352.71	—	400.68	432.37	431.47	431.47	7.5%	464.73	501.44	540.97
Sanitation		167.71	178.61	190.58	199.16	201.83	201.83	5.9%	210.91	220.40	230.32
Refuse removal		324.98	347.40	370.67	387.35	387.35	387.35	5.9%	410.20	428.66	447.95
Other		—	—	—	—	—	—	—	—	—	—
sub-total		2,375.05	2,223.84	2,788.16	2,893.00	2,894.63	2,894.63	5.3%	3,046.22	3,232.76	3,434.51
VAT on Services		328.35	364.07	391.10	422.69	422.93	422.93	5.3%	445.26	472.70	502.40
Total small household bill:		2,703.40	2,587.91	3,179.26	3,315.69	3,317.56	3,317.56	5.3%	3,491.48	3,705.46	3,936.91
% increase/-decrease		—	(4.3%)	22.9%	4.3%	0.1%	—	22.2%	5.2%	6.1%	6.2%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		—	—	—	—	—	—	(100.0%)	—	—	—
Electricity: Basic levy		—	—	—	—	—	—	—	—	—	—
Electricity: Consumption		562.31	647.22	702.63	775.15	775.15	775.15	5.0%	813.89	870.87	931.84
Water: Basic levy		61.05	65.02	69.37	74.85	74.71	74.71	7.5%	80.46	86.82	93.68
Water: Consumption		253.71	270.21	288.18	310.97	310.32	310.32	7.5%	334.23	360.64	389.07
Sanitation		167.71	178.61	190.58	199.16	201.83	201.83	5.9%	210.91	220.40	230.32
Refuse removal		324.98	347.40	370.67	387.35	387.35	387.35	5.9%	410.20	428.66	447.95
Other		(750.70)	(936.37)	(1,003.00)	(1,027.70)	(1,030.47)	(1,030.47)	5.9%	(1,088.48)	(1,148.13)	(1,211.26)
sub-total		619.06	572.09	618.43	719.78	718.89	718.89	5.8%	761.21	819.26	881.60
VAT on Services		93.05	85.81	92.76	107.97	107.83	107.83	5.8%	114.18	122.89	132.24
Total small household bill:		712.11	657.90	711.19	827.75	826.72	826.72	5.8%	875.39	942.15	1,013.84
% increase/-decrease		—	(7.6%)	8.1%	16.4%	(0.1%)	—	(64.1%)	5.9%	7.6%	7.6%

WC23 Drakenstein - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2023/23	2023/24	2024/25	Current Year 2023/24			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										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements										
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate										
Deposit Taking Institutions										
Specify 1		351,404	606,725	755,196	700,000	700,000	700,000	800,000	800,000	950,000
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		351,404	606,725	755,196	700,000	700,000	700,000	800,000	800,000	950,000
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets										
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Endowment Policies (Sinking)										
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps										
Listed/Unlisted Bonds and Stocks										
LIB COR BONDS ACCOUNT NR 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Listed/Unlisted Bonds and Stocks										
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Municipal Bonds										
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total National Government Securities										
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Negotiable Certificate of Deposits										
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense										
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense										
Total Investments		351,404,153	606,724,763	755,196,000	700,000,000	700,000,000	700,000,000	800,000,000	800,000,000	950,000,000

WC023 Drakenstein - Supporting Table SA16 Investment particulars by maturity

Ref	Investments by Maturity Name of institution & investment ID	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
1	Parent municipality														
	Escom	1		Junities - National Govern	Yes	Fixed	0.135	0	0	30 June 2026	-	-	-	-	-
	Aliba	1		Call	Yes	Variable	7	0	0	30 June 2026	160,000	-	-	-	160,000
	Frb	1		Call	Yes	Variable	7.66	0	0	30 June 2026	160,000	-	-	-	160,000
	Standard Bank	1		Call	Yes	Variable	7.66	0	0	30 June 2026	160,000	-	-	-	160,000
	Nedbank	1		Call	Yes	Variable	7.66	0	0	30 June 2026	160,000	-	-	-	160,000
1	Municipality sub-total	1		Call	No	Variable	7	0	0	30 June 2026	800,000	-	-	-	800,000
	Entities														
1	N/A														
	Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST											800,000		-	-	800,000

WC023 Drakenstein - 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
R thousand										
Borrowings										
Annuitly and Bullet Loans										
Banks		604,727	551,639	494,775	359,452	359,452	359,452	279,751	1,151,859	890,272
Development Bank of South Africa		934,985	903,614	869,653	788,908	788,908	788,908	741,970	689,384	631,076
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuitly and Bullet Loans		1,539,713	1,455,252	1,364,428	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises		473	-	724	-	-	-	-	-	-
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		473	-	724	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	1,540,185	1,455,252	1,365,152	1,148,361	1,148,361	1,148,361	1,021,721	1,841,244	1,521,348

WC023 Drakenstein - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS										
Operating	1.2									
National Government										
Monetary Allocations										
Equitable Share		194,355	215,718	231,574	248,963	248,963	248,963	264,583	279,970	283,902
Expanded Public Works Programme Integrated Grant		4,139	4,363	2,062	3,349	3,349	3,349	2,925	-	-
Local Government Financial Management Grant		1,550	1,550	1,600	1,700	1,700	1,700	1,800	2,000	2,100
MDG: RECEIPTS		-	-	-	-	-	-	-	-	-
MUN DIS RELIEF: RECEIPTS		-	435	1,976	-	-	-	-	-	-
Total Operating/National Government		200,044	222,066	237,212	254,012	254,012	254,012	269,308	281,970	286,002
Provincial Government										
Monetary Allocations										
1068 HUISE (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
AMSTELH 35 (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
CARTERVILLE (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
CDW MADIBA RTE: RECEIPTS		-	-	-	-	-	-	-	-	-
CDW OPS: RECEIPTS		113	113	113	113	113	113	118	118	118
DALJOSAFAT (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
DROM 181/1407 (HSDG): RECEIPTS		570	-	(570)	-	-	-	-	-	-
DROMEDARIS (HSDG): RECEIPTS		-	-	(168)	-	-	-	-	-	-
ELECT PLANNING: RECEIPTS		800	800	-	-	-	-	-	-	-
EMKITS ORT SETT (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
ERF 2220 (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
ERF 2220 SW UPG (HSDG): RECEIPTS		-	4,310	-	-	-	-	-	-	-
FAIRYLAND: RECEIPTS		-	-	-	-	-	-	-	-	-
FMSG: RECEIPTS		-	-	-	-	-	-	-	-	-
GOUDA (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
HUM SETT (HSDG): RECEIPTS		-	-	-	12,675	12,621	12,621	-	700	700
INF SETT GR: RECEIPTS		-	-	-	1,000	-	-	-	-	-
KINGSTON (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
LANTANA (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
LG PUB EMPLOY: RECEIPTS		-	-	-	-	-	-	-	-	-
NEW SIYAZAMA (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
PG FAIRYLAND (HSDG): RECEIPTS		1,568	845	17	-	-	-	-	-	-
PG LIB ARCH MUS: RECEIPTS		19,954	-	-	-	-	-	21,658	21,875	22,093
PG WC HOUS HS: RECEIPTS		-	985	-	-	-	-	-	-	-
PG WC MSD & C: RECEIPTS		-	-	-	-	-	-	250	-	-
PG WC TOURISM: RECEIPTS		-	38,929	-	-	-	-	-	-	-
PUB TRP: FIN ASSIST: RECEIPTS		-	-	-	-	-	-	-	-	-
SCHEME 49 (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
SILVERTOWN (HSDG): RECEIPTS		-	-	-	-	-	-	-	-	-
SIYASHALA (HSDG): RECEIPTS		1,153	-	-	-	-	-	-	-	-
THUSONG CENTRES: RECEIPTS		-	-	-	-	-	-	200	150	150
WC FM CAPACITY: RECEIPTS		-	8,196	14,412	-	100	100	600	-	-
WHITE CITY (HSDG): RECEIPTS		-	-	25	-	-	-	-	-	-
Total Monetary Allocations		24,157	54,178	13,829	13,788	12,834	12,834	22,826	22,843	23,061
Total Operating/Provincial Government		24,157	54,178	13,829	13,788	12,834	12,834	22,826	22,843	23,061
District Municipalities										
Monetary Allocations										
CWDM GRANT: RECEIPTS		-	500	99	575	575	575	-	-	-
CWDM TOURISM: RECEIPTS		-	100	-	-	100	100	-	-	-
Total Monetary Allocations		-	600	99	575	675	675	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	600	99	575	675	675	-	-	-
Other Grant Providers										
Monetary Allocations										
CHICAGO DONATIONS: RECEIPTS		-	-	-	-	-	-	-	-	-
FAIR TRADE: RECEIPTS		-	-	-	-	50	50	-	-	-
FORM GOVINT ORG: RECEIPTS		1,185	276	-	-	991	991	-	-	-
OTH PVT ENT UNSPEC: RECEIPTS		10,385	3,549	749	-	-	-	-	-	-
TRAIN DEV SETA: RECEIPTS		-	-	-	750	750	750	750	750	750
Total Monetary Allocations		11,570	3,825	749	750	1,791	1,791	750,000	750,000	750,000
Allocations In-kind										
GRANT IN AID: RECEIPTS		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		11,570	3,825	749	750	1,791	1,791	750	750	750
Total Operating	5	235,771	289,669	251,889	268,125	269,312	269,312	292,884,000	305,563,000	309,813,000
Capital										
National Government										
Monetary Allocations										
EEDSM: RECEIPTS		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		16,000	10,000	3,340	10,557	10,557	10,557	21,965	12,463	13,026
Integrated Urban Development Grant		-	-	-	63,737	63,737	63,737	66,889	47,304	48,774
Neighbourhood Development Partnership Grant		-	10,000	30,000	25,652	25,652	25,652	12,000	-	-
Regional Bulk Infrastructure Grant		-	290,310	375,000	426,087	426,087	426,087	225,000	-	-
RRAMS: RECEIPTS		-	-	-	-	-	-	-	-	-
WSIG: RECEIPTS		-	13,400	-	-	-	-	-	-	-
Total Monetary Allocations		16,000	323,710	408,340	526,033	526,033	526,033	325,874,000	99,767,000	61,806,000
Total Capital/National Government		16,000	323,710	408,340	526,033	526,033	526,033	325,874,000	99,767,000	61,806,000
Provincial Government										
Monetary Allocations										
EMLRG: RECEIPTS		-	-	-	-	-	-	-	-	-
HUM SETT(HSDG): RECEIPTS		693	25,487	10,217	31,660	31,358	31,358	48,783	68,600	26,500
OOSBOSCH (WCPWT): RECEIPTS		687	4,334	-	1,774	1,774	1,774	670	8,892	8,892
PGWC OTH MUN: RECEIPTS		6,000	116	-	-	-	-	-	-	-
PGWC PUB TR: RECEIPTS		2,737	-	9,875	-	-	-	-	-	-
WC LIBR GR: RECEIPTS		-	-	-	-	-	-	-	-	-
WC SPORT REC: RECEIPTS		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		10,117	29,937	20,092	33,434	33,132	33,132	49,452,565	77,492,174	35,392,174
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		10,117	29,937	20,092	33,434	33,132	33,132	49,453	77,492	35,392
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
DEV CONTR: RECEIPTS		23,296	(16,833)	76,760	20,000	28,000	28,000	57,724	20,000	20,000
OTH PVT ENT UNSPEC: RECEIPTS		1,416	3,423	32,960	-	-	-	-	-	-
OTHER NP INST: RECEIPTS		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		24,712	(13,410)	109,720	20,000	28,000	28,000	57,724,231	20,000,000	20,000,000
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		24,712	(13,410)	109,720	20,000	28,000	28,000	57,724	20,000	20,000
Total Capital	5	50,829	340,237	538,152	579,467	587,165	587,165	433,051	157,259	117,192
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		286,600	620,906	790,041	848,592	856,477	856,477	725,935	462,822	427,005

WC023 Drakenstein - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		194,355	215,718	231,574	248,963	248,963	248,963	264,583	279,970	283,902
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		4,139	146	6,725	3,349	3,349	3,349	2,925	-	-
Integrated Urban Development Grant		635	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,550	1,550	1,600	1,700	1,700	1,700	1,800	2,000	2,100
Municipal Disaster Relief Grant		-	198	2,213	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		200,679	217,612	242,112	254,012	254,012	254,012	269,308	281,970	286,002
Total National Government		200,679	217,612	242,112	254,012	254,012	254,012	269,308	281,970	286,002
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		2,090	4,177	1,305	12,788	12,858	12,858	600	-	-
Infrastructure Grant		1,081	463	-	1,000	-	-	-	-	-
Community Development Workers Grant		-	-	-	-	-	-	118	118	118
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	250	-	-
Title Deeds Restoration Grant		-	-	-	-	-	-	-	700	700
Thusong Centre		-	-	-	-	-	-	200	150	150
Library Services Conditional Grant		-	-	-	-	-	-	21,658	21,875	22,093
Total Monetary Allocations		3,170	4,640	1,305	13,788	12,858	12,858	22,826	22,843	23,061
Total Provincial Government		3,170	4,640	1,305	13,788	12,858	12,858	22,826	22,843	23,061
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]		1,255	270	786	575	990	990	-	-	-
Specify (Add grant description)										
Total Monetary Allocations		1,255	270	786	575	990	990	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		1,255	270	786	575	990	990	-	-	-
Other Grant Providers										
Monetary Allocations										
DMOSS		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		1,431	1,516	1,269	750	2,000	2,000	750	750	750
European Union		-	466	576	-	1,224	1,224	-	-	-
Organisation for Economic Co-operation and Development		-	-	-	-	-	-	-	-	-
Transnet Limited		-	-	-	-	-	-	-	-	-
Unspecified		-	-	507	-	50	50	-	-	-
Western Cape Destination Marketing Organisation		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		1,431	1,982	2,352	750	3,274	3,274	750,000	750,000	750,000
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		1,431	1,982	2,352	750	3,274	3,274	750	750	750
Total operating expenditure of Transfers and Grants		206,535	224,503	246,555	269,125	271,135	271,135	292,884	305,563	309,813
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		13,913	8,696	2,904	10,557	10,557	10,557	19,117	10,837	11,327
Integrated Urban Development Grant		53,269	50,970	59,605	47,423	55,423	55,423	58,164	41,134	42,412
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	2,321	32,462	25,652	25,652	25,652	10,435	-	-
Regional Bulk Infrastructure Grant		-	252,443	326,087	426,087	426,087	426,087	195,652	-	-
Water Services Infrastructure Grant		-	11,652	-	-	-	-	-	-	-
Total Monetary Allocations		67,182	326,082	421,059	509,719	517,719	517,719	283,369	51,971	53,739
Total National Government		67,182	326,082	421,059	509,719	517,719	517,719	283,369	51,971	53,739
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		18,444	6,597	10,160	21,774	21,774	21,774	-	-	-
Capital Human Settlement		-	-	-	-	-	-	35,783	67,600	19,000
Public Transport Maintenance & Construction		-	-	-	-	-	-	670	8,892	8,892
Informal Settlements Upgrading Partnership Grant Capital		-	28,691	115	11,660	11,358	11,358	13,000	1,000	7,500
Total Monetary Allocations		18,444	35,288	10,275	33,434	33,132	33,132	49,453	77,492	35,392
Total Provincial Government		18,444	35,288	10,275	33,434	33,132	33,132	49,453	77,492	35,392
District Municipalities										
Monetary Allocations										
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Developers Contribution		28,768	39,429	31,165	20,000	28,000	28,000	57,724	20,000	20,000
European Union		1,304	480	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		30,072	39,909	31,165	20,000	28,000	28,000	57,724,231	20,000,000	20,000,000
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		30,072	39,909	31,165	20,000	28,000	28,000	57,724	20,000	20,000
Total capital expenditure of Transfers and Grants		115,698	401,279	462,499	563,153	578,851	578,851	390,545	149,463	109,131
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		322,233	625,782	709,054	832,278	849,986	849,986	683,429	455,026	418,944

WC023 Drakenstein - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		–	–	(237)	–	–	–	–	–	–
Current year receipts		(200,044)	(222,066)	(237,212)	(254,012)	(254,012)	(254,012)	(269,308)	(281,970)	(286,002)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(200,044)	(222,066)	(237,449)	(254,012)	(254,012)	(254,012)	(269,308)	(281,970)	(286,002)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(24,157)	(54,178)	(13,829)	(13,788)	(12,834)	(12,834)	(22,826)	(22,843)	(23,061)
Conditions met - transferred to revenue		(24,157)	(54,178)	(13,829)	(13,788)	(12,834)	(12,834)	(22,826)	(22,843)	(23,061)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	(600)	(99)	(575)	(675)	(675)	–	–	–
Conditions met - transferred to revenue		–	(600)	(99)	(575)	(675)	(675)	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(1,887)	(2,071)	(1,601)	–	(453)	(453)	–	–	–
Current year receipts		(11,570)	(3,825)	(749)	(750)	(1,791)	(1,791)	(750)	(750)	(750)
Conditions met - transferred to revenue		(13,457)	(5,896)	(2,350)	(750)	(2,245)	(2,245)	(750)	(750)	(750)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		(237,659)	(282,740)	(253,727)	(269,125)	(269,766)	(269,766)	(292,884)	(305,563)	(309,813)
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(0)	(0)	(7,331)	–	–	–	–	–	–
Current year receipts		(16,000)	(323,710)	(408,340)	(526,033)	(526,033)	(526,033)	(325,874)	(59,767)	(61,800)
Conditions met - transferred to revenue		(16,000)	(323,710)	(415,671)	(526,033)	(526,033)	(526,033)	(325,874)	(59,767)	(61,800)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(10,117)	(29,937)	(20,092)	(33,434)	(33,132)	(33,132)	(49,453)	(77,492)	(35,392)
Conditions met - transferred to revenue		(10,117)	(29,937)	(20,092)	(33,434)	(33,132)	(33,132)	(49,453)	(77,492)	(35,392)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(25,403)	(37,421)	(9,269)	–	(2,143)	(2,143)	–	–	–
Current year receipts		(24,712)	13,410	(109,720)	(20,000)	(28,000)	(28,000)	(57,724)	(20,000)	(20,000)
Conditions met - transferred to revenue		(50,115)	(24,011)	(118,989)	(20,000)	(30,143)	(30,143)	(57,724)	(20,000)	(20,000)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		(76,232)	(377,658)	(554,752)	(579,467)	(589,308)	(589,308)	(433,051)	(157,259)	(117,192)
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		(313,891)	(660,398)	(808,479)	(848,592)	(859,073)	(859,073)	(725,935)	(462,822)	(427,005)
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

WC023 Drakenstein - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Western Cape Investment and Trade Promotion Agency</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Maintenance</i>		-	-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	100	200	-	200	200	-	200	200	200
<i>Product</i>		20,245	10,547	30,875	1,215	1,175	1,175	459	2,109	2,109	1,465
<i>Regional Tourism</i>		-	-	386	-	400	400	342	400	-	-
<i>SPCA</i>		-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreational Events</i>		-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		3,890	3,689	5,962	4,452	6,416	6,416	3,886	4,292	4,505	4,507
<i>Emergency Housing Assistance</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		24,135	14,336	37,423	5,667	8,191	8,191	4,687	7,001	6,813	6,172
Monetary Transfers to Groups of Individuals											
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	24,135	14,336	37,423	5,667	8,191	8,191	4,687	7,001	6,813	6,172
In-Kind Transfers to other municipalities											
	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Bursaries (Non-Employee)</i>	5	772	515	586	400	1,524	1,524	61	400	400	400
<i>Emergency Housing Assistance</i>		-	-	-	-	-	-	-	-	-	-
<i>Grant In Aid</i>		-	-	-	123	123	123	123	-	-	-
<i>Skill Development and Training</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		772	515	586	523	1,647	1,647	184	400	400	400
TOTAL In-Kind TRANSFERS AND GRANTS		772	515	586	523	1,647	1,647	184	400	400	400
TOTAL TRANSFERS AND GRANTS	6	24,907	14,851	38,009	6,190	9,838	9,838	4,871	7,401	7,213	6,572

WC023 Drakenstein - 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		
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
		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			24,570	25,145	25,648	32,384	26,933	26,933	28,132	29,257	30,427
Cell phone Allowance			3,098	3,218	3,042	3,982	3,194	3,194	3,336	3,470	3,608
Housing Allowance			76	64	38	40	40	40	42	44	45
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Office-bearer Allowance			-	-	-	-	-	-	-	-	-
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			4,137	4,293	4,302	2,971	4,518	4,518	4,719	4,908	5,104
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			31,881	32,721	33,031	39,377	34,686	34,686	36,229	37,679	39,186
Social Contributions											
Medial Aid Benefits			313	331	358	376	376	376	393	409	425
Pension Fund Contributions			1,020	1,289	1,453	1,527	1,526	1,526	1,594	1,658	1,724
Total Social Contributions			1,333	1,619	1,811	1,903	1,902	1,902	1,987	2,066	2,149
Total Councillors			33,213	34,340	34,842	41,280	36,588	36,588	38,216	39,745	41,335
% increase		4		3.4%	1.5%	18.5%	(11.4%)	-	4.4%	4.0%	4.0%
Senior Managers of the Municipality											
Salaries and Allowances		2									
Basic Salary			7,838	9,088	8,521	11,349	8,227	8,227	8,716	9,279	9,877
Bonuses			1,367	825	1,147	1,903	1,903	1,903	1,695	1,804	1,920
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone			-	-	-	-	-	-	-	-	-
Housing Benefits		3	131	137	130	154	124	124	131	140	149
Non-pensionable		3	-	7	13	27	13	13	14	14	15
Travel or Motor Vehicle		3	407	821	571	766	713	713	755	804	856
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			539	965	713	947	849	849	900	958	1,020
Service Related Benefits											
Acting		3	44	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			44	-	-	-	-	-	-	-	-
Total Salaries and Allowances			9,787	10,879	10,381	14,199	10,980	10,980	11,311	12,041	12,817
Social Contributions											
Bargaining Council			-	-	-	-	-	-	-	-	-
Group Life Insurance			24	47	29	32	17	17	18	20	21
Medical			70	107	133	134	138	138	146	156	166
Pension			1,093	1,285	1,033	1,274	996	996	1,055	1,123	1,196
Unemployment Insurance			12	12	11	13	11	11	11	12	13
Total Social Contributions			1,200	1,451	1,206	1,454	1,162	1,162	1,231	1,311	1,395
Post-retirement Benefit		6									
Medical			-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			10,987	12,330	11,587	15,653	12,142	12,142	12,542	13,351	14,212
% increase		4		12.2%	(6.0%)	35.1%	(22.4%)	-	3.3%	6.5%	6.5%
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			447,629	468,703	490,741	576,525	581,827	581,827	619,576	653,675	695,141
Bonuses			-	-	-	-	-	-	-	-	-
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone		3	4,337	4,479	4,954	5,041	5,268	5,268	5,290	5,612	5,974
Housing Benefits		3	3,620	3,725	5,787	4,397	4,474	4,474	4,864	5,137	5,469
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		3	29,988	30,815	33,671	38,222	37,822	37,822	39,675	42,125	44,842
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			37,944	39,019	44,413	47,660	47,565	47,565	49,829	52,874	56,285
Service Related Benefits											
Acting		3	877	1,135	1,196	1,101	982	982	873	929	989
Bonus		3	35,131	37,177	38,970	41,061	40,275	40,275	46,580	48,826	51,975
Danger Allowance		3	-	-	-	-	-	-	-	-	-
Entertainment		3	-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits		3	-	-	-	-	-	-	-	-	-
Leave Pay		3	4,003	7,294	4,623	7,775	7,775	7,775	8,237	8,769	9,334
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award			-	-	-	9,850	9,742	9,742	6,204	7,576	6,773
Overtime			47,490	61,034	61,753	66,227	66,698	66,698	70,666	75,224	80,076
Scarcity		3	-	-	-	-	-	-	-	-	-
Standby Allowance		3	9,719	12,098	14,046	14,520	15,189	15,189	16,093	17,131	18,236
Tools Allowance		3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		3	-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			97,219	118,739	120,587	140,534	140,661	140,661	148,654	158,455	167,383
Total Salaries and Allowances			582,792	626,461	655,741	764,718	770,053	770,053	818,059	865,004	918,809
Social Contributions											
Bargaining Council			-	-	-	-	-	-	-	-	-
Group Life Insurance			10,824	11,192	11,850	12,850	8,910	8,910	9,484	10,039	10,686
Medical			26,749	28,238	30,978	33,906	36,998	36,998	42,395	44,844	47,737
Pension			74,350	77,278	81,521	95,226	94,620	94,620	100,912	106,951	113,850
Unemployment Insurance			3,528	3,522	3,587	5,296	3,894	3,894	3,955	4,193	4,463
Total Social Contributions			115,451	120,230	127,936	147,278	144,422	144,422	156,746	166,027	176,736
Post-retirement Benefit		6									
Medical			31,703	33,131	32,938	36,257	34,229	34,229	17,971	24,181	15,645
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			74	67	38	36	20	20	21	22	24
Total Post-retirement Benefit			31,777	33,198	32,976	36,293	34,249	34,249	17,992	24,203	15,669
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			730,020	779,888	816,654	948,289	948,723	948,723	992,797	1,055,235	1,111,214
% increase		4		6.8%	4.7%	16.1%	0.0%	-	4.6%	6.3%	5.3%

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										
Total Parent Municipality		774,220	826,559	863,082	1,005,222	997,453	997,453	1,043,555	1,108,331	1,166,761
Board Members of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		774,220	826,559	863,082	1,005,222	997,453	997,453	1,043,555	1,108,331	1,166,761
% increase	4		6.8%	4.4%	16.5%	(0.8%)	-	4.8%	6.2%	5.3%
TOTAL MANAGERS AND STAFF	5,7	741,006	792,218	828,241	963,942	960,865	960,865	1,005,339	1,068,586	1,125,426

WC023 Drakenstein - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		785,852	159,124	143,768			1,088,744
Chief Whip			617,314	116,193	290,526			1,024,033
Executive Mayor			759,161	202,787	370,183			1,332,131
Deputy Executive Mayor			740,343	–	348,448			1,088,791
Executive Committee			7,684,476	408,081	2,024,801			10,117,358
Total for all other councillors			17,544,754	1,100,619	4,919,743			23,565,116
Total Councillors	8	–	28,131,900	1,986,804	8,097,469			38,216,173
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,782,478	371,991	184,832	407,257		2,746,558
Chief Finance Officer			1,893,006	280,193	76,284	321,864		2,571,347
SM D01			1,836,274	222,498	240,110	321,864		2,620,746
SM D02			–	–	–	–		–
SM D03			–	–	–	–		–
SM D04			1,590,686	70,549	24,700	321,864		2,007,799
SM D05			1,613,888	286,161	373,975	321,864		2,595,888
								–
List of each official with packages >= senior manager								–
								–
Total Senior Managers of the Municipality	8,10	–	8,716,332	1,231,392	899,901	1,694,713		12,542,338
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	36,848,232	3,218,196	8,997,370	1,694,713		50,758,511

WC023 Drakenstein - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			–	–	–	–	–	–	–	–	–
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		3	6	6	–	6	5	–	6	6	–
Other Managers		7	18	17	–	18	18	–	18	18	–
Professionals			310	251	–	310	260	–	310	272	–
<i>Finance</i>			54	45	–	54	47	–	54	50	–
<i>Spatial/town planning</i>			14	13	–	14	13	–	14	14	–
<i>Information Technology</i>			6	5	–	6	5	–	6	6	–
<i>Roads</i>			4	4	–	4	4	–	4	4	–
<i>Electricity</i>			21	15	–	21	16	–	21	17	–
<i>Water</i>			6	4	–	6	5	–	6	6	–
<i>Sanitation</i>			12	7	–	12	8	–	12	9	–
<i>Refuse</i>			11	7	–	11	8	–	11	9	–
<i>Other</i>			182	151	–	182	154	–	182	157	–
Technicians			33	29	–	33	31	–	33	33	–
<i>Finance</i>											
<i>Spatial/town planning</i>			5	5	–	5	5	–	5	5	–
<i>Information Technology</i>			4	4	–	4	4	–	4	4	–
<i>Roads</i>			1	1	–	1	1	–	1	1	–
<i>Electricity</i>			8	6	–	8	7	–	8	8	–
<i>Water</i>			5	3	–	5	4	–	5	5	–
<i>Sanitation</i>			2	2	–	2	2	–	2	2	–
<i>Refuse</i>			1	1	–	1	1	–	1	1	–
<i>Other</i>			7	7	–	7	7	–	7	7	–
Clerks (Clerical and administrative)			324	285	–	324	295	–	324	309	–
Service and sales workers			312	217	–	312	220	–	312	225	–
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			55	38	–	55	43	–	55	47	–
Plant and Machine Operators			219	185	–	219	201	–	219	208	–
Elementary Occupations			723	621	–	723	632	–	723	646	–
TOTAL PERSONNEL NUMBERS		9	2,000	1,649	–	2,000	1,705	–	2,000	1,764	–
% increase						–	3.4%	–	–	3.5%	–
Total municipal employees headcount		6, 10	2,250	1,869	–	2,250	1,933	–	2,250	1,999	–
Finance personnel headcount		8, 10	209	185	–	209	189	–	209	194	–
Human Resources personnel headcount		8, 10	41	35	–	41	39	–	41	41	–

WC023 Drakenstein - Supporting Table SA23 Budgeted monthly revenue and expenditure

R thousand	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
Revenue																	
Exchange Revenue																	
Service charges - Electricity			189,690	181,471	166,247	164,024	135,608	177,818	161,955	174,346	174,322	169,552	165,723	184,706	2,045,463	2,213,931	2,406,820
Service charges - Water			17,745	17,889	18,698	20,292	23,779	31,306	36,314	36,726	28,384	28,384	28,384	22,887	310,786	335,338	361,830
Service charges - Waste Water Management			15,711	14,619	15,639	15,427	15,873	15,764	15,914	15,823	15,823	15,823	15,823	16,591	188,631	197,328	206,208
Service charges - Waste Management			17,729	17,379	17,768	17,977	18,142	18,499	17,425	17,344	17,031	16,926	16,716	15,039	207,526	216,864	226,623
Sale of Goods and Rendering of Services			1,239	1,348	1,347	1,803	1,537	2,367	1,935	1,098	1,079	1,079	1,079	1,080	16,891	17,448	18,007
Agency services			1,352	1,668	2,148	1,746	1,677	1,748	1,412	1,736	1,736	1,736	1,736	1,736	20,430	21,350	22,310
Interest																	
Interest earned from Receivables			1,837	1,629	1,775	1,631	1,692	1,718	1,812	1,533	1,533	1,533	1,533	1,533	19,758	20,721	21,732
Interest earned from Current and Non Current Assets			5,521	10,630	10,252	10,230	9,607	10,193	10,779	9,746	8,939	6,224	1,439	1,439	95,000	105,000	105,000
Dividends																	
Rent on Land			1	1	1	1	1	1	1	1	1	1	1	1	10	10	10
Rental from Fixed Assets			744	727	686	624	386	569	619	661	661	661	661	661	7,661	7,948	8,240
Licence and permits			305	313	315	377	353	274	397	411	411	411	411	411	4,388	4,533	4,678
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue			463	1,326	3,384	2,644	4,455	4,956	259	3,457	6,620	6,620	6,620	9,783	50,587	17,410	17,981
Non-Exchange Revenue																	
Property rates			80,350	44,257	44,232	43,958	44,433	45,296	45,521	45,251	45,251	45,251	45,251	45,251	574,300	597,272	621,162
Surcharges and Taxes			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			381	331	486	487	496	49,151	424	514	566	619	619	80,138	134,212	144,642	149,271
Licences or permits			10	0	1	0	2	-	0	1	1	1	1	1	20	20	21
Transfer and subsidies - Operational			110,278	201	224	76	630	90,315	542	554	88,029	165	186	1,684	292,884	303,563	309,813
Interest			247	259	273	273	238	246	303	317	317	317	317	317	3,426	3,563	3,705
Fuel Levy																	
Operational Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets			-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000
Other Gains			-	-	-	-	-	-	-	-	-	-	-	16,700	16,700	16,700	16,700
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)			443,604	294,047	283,476	281,571	259,909	449,771	295,512	309,519	390,703	295,302	286,499	402,958	3,991,872	4,226,641	4,503,111
Expenditure																	
Employee related costs			68,636	69,303	71,015	72,204	116,955	74,054	73,053	69,983	80,936	83,821	82,506	142,873	1,005,339	1,068,586	1,125,426
Remuneration of councillors			3,012	3,062	3,013	3,121	3,049	3,082	3,082	3,199	2,986	3,152	3,318	4,141	38,216	39,745	41,335
Bulk purchases - electricity			179,804	169,304	111,843	116,782	120,789	117,815	126,697	126,315	117,196	119,068	119,054	207,725	1,632,391	1,769,257	1,925,482
Inventory consumed			3,553	5,816	7,688	8,083	13,644	7,290	6,608	14,044	16,794	17,642	18,562	30,683	150,408	160,482	179,167
Debt impairment			8,645	8,645	(21,537)	8,424	4,793	44,398	7,006	7,112	6,273	6,707	7,141	(19,158)	65,049	58,786	69,052
Depreciation, amortisation and impairment			24,404	24,404	23,436	23,436	23,436	23,436	23,436	19,219	23,062	24,344	25,625	45,152	303,391	326,146	340,822
Interest, Dividends and Rent on Land			11,215	11,594	11,594	11,594	11,594	11,594	10,987	8,307	9,969	10,523	11,077	15,439	135,486	122,741	136,033
Contracted services			6,252	13,462	20,614	24,170	17,269	25,229	23,148	26,198	30,193	32,236	31,115	57,886	307,771	327,040	334,241
Transfers and subsidies			44	227	71	212	777	1,547	70	142	392	635	171	3,114	7,401	7,213	6,572
Irrecoverable debts written off			18,223	1,190	912	805	1,132	259	474	3,176	2,362	2,493	2,624	87,458	121,108	122,810	124,590
Operational costs			15,483	8,300	5,809	9,206	11,748	9,584	8,085	14,177	17,374	17,983	18,904	27,646	164,298	172,462	179,287

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
IR thousand		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Disposal of Fixed and Intangible Assets	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	13,762	36,936	40,182	40,681
	Other Losses	341,379	317,413	236,566	280,142	327,293	320,393	284,753	290,577	309,643	320,710	322,203	616,721	3,967,794	4,215,451	4,502,690
	Total Expenditure	102,225	(23,366)	46,909	1,429	(68,383)	129,378	10,760	18,942	81,059	(25,408)	(35,704)	(213,763)	24,079	13,190	421
	Transfers and subsidies - capital (monetary allocations)	4,962	10,538	21,577	21,734	38,588	35,696	8,327	24,816	31,671	38,818	56,068	97,750	390,545	149,463	109,131
	Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Surplus/(Deficit) after capital transfers & contributions	107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552
	Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Surplus/(Deficit) after income tax	107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552
	Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) attributable to municipality	107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) for the year	1	107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552

WC023 Drakenstein - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 01 - Office Of The City Manager		101,964	54,571	54,070	53,659	54,050	68,301	55,758	54,622	61,865	51,174	46,399	47,187	703,620	738,235	762,626
	Vote 02 - Financial Services		2,473	2,513	2,575	2,801	2,635	2,779	2,762	2,203	2,222	2,222	2,233	22,468	49,885	50,866	51,851
	Vote 03 - Corporate & Planning Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 05 - Safety And Community Services		2,513	2,845	3,507	3,234	3,101	55,355	2,951	8,768	31,696	11,227	12,413	99,228	236,838	269,008	233,104
	Vote 06 - Engineering Services		341,615	244,657	244,901	243,610	237,711	359,033	242,369	268,742	326,592	269,498	281,522	331,825	3,392,075	3,319,996	3,564,662
	Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 09 - ldp		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -																
	Vote 13 -																
	Vote 14 -																
	Vote 15 - Other																
Total Revenue by Vote			448,566	304,585	305,053	303,305	297,498	485,468	303,840	334,335	422,374	334,120	342,567	500,708	4,382,418	4,378,104	4,612,242
Expenditure by Vote to be appropriated																	
	Vote 01 - Office Of The City Manager		470	474	471	468	667	487	499	498	597	630	663	1,108	7,034	7,478	7,937
	Vote 02 - Financial Services		20,761	14,961	9,532	12,197	18,348	12,231	10,689	12,091	14,394	15,162	15,931	24,279	180,576	181,558	200,264
	Vote 03 - Corporate & Planning Services		15,974	16,683	15,291	18,188	25,118	18,814	17,174	20,730	23,940	25,460	26,336	63,886	287,594	309,584	315,098
	Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 05 - Safety And Community Services		28,924	33,984	34,224	36,736	48,384	74,336	38,564	32,782	37,613	39,546	41,539	135,616	582,247	608,597	637,351
	Vote 06 - Engineering Services		273,017	248,947	174,656	210,205	230,996	211,759	215,025	222,041	230,185	236,840	234,508	387,968	2,876,149	3,072,016	3,303,721
	Vote 07 - Internal Audit		903	897	980	839	1,451	882	1,188	732	876	925	974	1,766	12,412	13,188	14,013
	Vote 08 - Risk Management		237	251	255	314	497	315	335	286	340	358	377	354	3,919	4,184	4,420
	Vote 09 - ldp		606	590	577	578	892	597	647	574	671	703	736	964	8,134	8,565	9,022
	Vote 10 - Communication And Marketing		487	625	579	617	940	972	631	845	1,028	1,084	1,141	780	9,728	10,281	10,864
	Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -																
	Vote 13 -																
	Vote 14 -																
	Vote 15 - Other																
Total Expenditure by Vote			341,379	317,413	236,566	280,142	327,293	320,393	284,753	290,577	309,643	320,710	322,203	616,721	3,967,794	4,215,451	4,502,690
Surplus/(Deficit) before assoc.			107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552
Income Tax																	
Share of Surplus/Deficit attributable to Minorities																	
Income company/Parent subsidiary transactions																	
Surplus/(Deficit)			1	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552

WC023 Drakenstein - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Ref		Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
Description		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	Revenue - Functional																
	Governance and administration	102,535	55,275	55,078	53,719	54,447	68,808	56,096	55,449	84,368	52,020	47,256	68,279	753,329	788,445	813,345	
	Executive and council	239	243	251	199	164	163	93	200	200	200	211	16,944	19,106	19,193	19,281	
	Finance and administration	102,296	55,031	54,827	53,520	54,282	68,646	56,003	55,249	84,168	51,820	47,045	51,334	734,223	769,252	794,064	
	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Community and public safety	3,936	4,225	4,889	4,566	4,481	56,732	4,329	10,149	11,418	12,607	13,793	100,608	231,732	264,232	228,657	
	Community and social services	366	420	414	326	266	407	205	398	448	398	398	448	4,490	4,583	4,728	
	Sport and recreation	66	65	125	258	348	799	492	79	79	79	79	79	2,548	2,635	2,723	
	Public safety	2,068	2,337	2,939	2,624	2,470	51,292	2,228	2,643	2,676	2,728	2,728	82,374	159,107	170,353	176,091	
	Housing	1,436	1,403	1,411	1,359	1,397	4,234	1,405	7,029	8,216	9,402	10,589	17,708	65,588	86,660	45,115	
	Health																
	Economic and environmental services	939	709	1,659	2,555	1,563	7,672	3,382	1,593	1,151	1,270	1,440	1,745	25,679	20,541	20,873	
	Planning and development	787	855	884	1,222	1,022	3,139	1,752	1,029	546	546	546	546	12,875	10,280	10,611	
	Road transport	152	(147)	775	1,333	541	4,533	1,630	564	605	724	894	1,199	12,804	10,261	10,262	
	Environmental protection																
	Trading services	341,156	244,377	243,427	242,464	237,007	352,255	240,032	267,145	325,437	268,224	280,078	330,076	3,371,678	3,304,886	3,549,367	
	Energy sources	230,032	191,328	178,365	169,081	141,539	210,634	166,735	179,875	200,341	176,712	173,426	194,288	2,212,355	2,338,660	2,533,626	
	Water management	29,790	18,423	19,310	20,900	24,389	41,042	36,966	37,277	32,660	28,935	28,935	23,439	342,067	368,345	395,529	
	Waste water management	32,833	16,754	27,473	33,987	52,418	57,865	18,374	32,222	61,499	45,225	60,574	96,884	536,108	303,188	314,481	
	Waste management	48,501	17,872	18,279	18,495	18,660	42,715	17,958	17,770	30,937	17,352	17,143	15,465	281,148	294,693	305,731	
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue - Functional		448,566	304,585	305,053	303,305	297,498	485,468	303,840	334,335	422,374	334,120	342,567	500,708	4,382,418	4,378,104	4,612,242
	Expenditure - Functional																
	Governance and administration	20,346	14,207	13,078	21,699	47,324	24,381	17,348	30,192	39,785	42,566	40,049	100,328	411,302	435,162	457,621	
	Executive and council	4,420	4,829	4,302	5,184	5,257	6,062	4,694	4,880	5,311	5,584	5,865	37,619	94,007	105,957	100,484	
	Finance and administration	15,629	9,085	8,400	16,282	41,220	18,042	12,071	25,185	34,203	36,662	33,815	61,548	312,141	323,515	350,861	
	Internal audit	298	292	375	234	846	277	583	128	271	320	369	1,161	5,154	5,690	6,276	
	Community and public safety	30,030	35,130	35,057	37,878	46,116	75,202	39,635	33,641	37,963	39,730	41,554	134,951	586,886	612,054	639,438	
	Community and social services	4,529	5,019	4,728	5,628	7,539	5,565	3,447	4,728	5,348	5,591	5,834	6,601	64,559	66,870	71,152	
	Sport and recreation	10,635	11,702	11,532	12,393	15,490	12,889	12,303	11,236	12,248	12,597	13,005	13,467	149,496	156,257	164,109	
	Public safety	7,539	11,497	11,752	12,851	14,774	49,914	16,732	11,264	13,670	14,477	15,282	92,908	272,661	283,794	293,033	
	Housing	7,327	6,912	7,045	7,005	8,312	6,833	7,152	6,412	6,697	7,065	7,433	21,975	100,169	105,132	111,144	
	Health																
	Economic and environmental services	16,353	18,012	20,016	18,413	23,748	18,094	19,514	16,783	19,852	20,532	20,654	32,545	244,516	253,906	266,309	
	Planning and development	4,902	5,257	5,095	5,106	7,430	4,938	4,996	6,270	7,689	7,637	7,650	10,443	77,413	78,534	83,614	
	Road transport	11,270	12,572	14,739	13,125	15,995	12,974	14,335	10,371	11,994	12,715	12,815	21,873	164,777	172,897	180,060	
	Environmental protection	182	182	182	182	323	182	183	142	170	179	189	230	2,326	2,475	2,635	
	Trading services	274,650	250,065	168,416	202,151	210,105	202,716	208,255	209,961	212,043	217,882	219,946	348,896	2,725,085	2,914,325	3,139,318	
	Energy sources	209,394	196,739	122,210	139,691	145,909	138,420	145,576	145,605	139,861	142,715	143,515	249,585	1,919,219	2,066,218	2,232,403	
	Water management	20,867	11,476	4,838	13,567	16,188	16,167	15,801	18,311	22,694	24,562	24,527	41,656	230,654	247,579	267,668	
	Waste water management	20,190	18,675	19,084	23,804	23,003	24,159	21,468	20,319	22,989	23,799	24,426	25,903	267,820	281,468	304,609	
	Waste management	24,199	23,175	22,284	25,090	25,006	23,970	25,410	25,726	26,499	26,805	27,477	31,752	307,393	319,060	334,638	
	Other	0	0	0	0	0	0	0	0	0	0	0	0	4	4	5	
	Total Expenditure - Functional		341,379	317,413	236,566	280,142	327,293	320,393	284,753	290,577	309,643	320,710	322,203	616,721	3,967,794	4,215,451	4,502,690
Surplus/(Deficit) before assoc.		107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552	
Intercompany/Parent subsidiary transactions																	
1	Surplus/(Deficit)	107,187	(12,828)	68,487	23,163	(29,795)	165,075	19,087	43,758	112,731	13,410	20,364	(116,013)	414,624	162,653	109,552	

WC023 Drakenstein - 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
R thousand																
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	24	249	106	1,181	1,427	-	1,801	1,205	-	-	353	6,347	6,044	4,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	240	280
	650	21,200	40,150	51,370	60,800	60,800	47,350	7,200	31,400	29,002	10,850	10,950	15,942	326,864	352,713	224,026
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total	2	650	21,224	40,399	51,475	61,981	48,777	7,200	33,201	30,207	10,850	10,950	16,295	333,210	358,997
Single-year expenditure to be appropriated																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	5	50	40	275	-	600	730	800	1,275	1,000	2,736	7,511	8,181	500
		-	-	20	60	305	90	60	50	145	189	50	1,960	2,929	3,054	3,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1,900	4,650	3,960	5,100	13,219	4,950	4,100	6,950	7,250	17,069	18,573	87,722	98,460	53,720
		2,150	2,970	4,275	9,475	5,925	7,715	2,850	10,775	6,660	23,140	24,055	36,959	136,949	77,552	96,606
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	23	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	375	375	750	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-											

WC023 Drakenstein - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	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
	Capital Expenditure - Functional	1															
	Governance and administration		200	69	1,914	4,301	3,236	3,555	660	4,776	6,730	6,574	5,200	12,149	49,364	22,259	26,365
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance and administration		200	69	1,914	4,301	3,236	3,555	660	4,776	6,730	6,574	5,200	12,149	49,364	22,259	26,365
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		-	1,900	4,650	3,960	5,100	13,219	4,950	4,100	6,950	7,250	17,069	18,573	87,722	98,400	54,000
	Community and social services		-	100	-	-	1,800	-	-	100	-	700	-	1,840	4,540	1,700	-
	Sport and recreation		-	300	550	1,300	900	800	250	500	550	250	850	1,750	8,000	10,500	4,100
	Public safety		-	-	600	200	400	8,419	200	-	400	1,000	8,219	-	19,439	7,000	9,900
	Housing		-	1,500	3,500	2,460	2,000	4,000	4,500	3,500	6,000	5,300	8,000	14,983	55,743	79,200	40,000
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		-	-	750	3,820	1,320	16,500	1,500	3,800	1,500	1,800	1,950	7,035	39,974	25,465	16,609
	Planning and development		-	-	-	-	120	-	-	-	-	-	-	-	120	470	135
	Road transport		-	-	750	3,820	1,200	16,500	1,500	3,800	1,500	1,800	1,950	7,035	39,854	24,995	16,474
	Environmental protection																
	Trading services		2,600	24,130	42,080	52,930	63,930	36,550	8,550	36,180	29,582	27,080	29,280	38,067	390,959	400,045	285,158
	Energy sources		2,050	2,330	9,030	7,980	8,830	8,650	6,650	10,580	10,130	8,330	8,180	9,602	92,342	49,703	63,495
	Water management		200	1,500	1,950	2,500	3,050	5,900	1,500	1,950	2,600	2,850	600	3,369	27,969	18,693	26,837
	Waste water management		-	20,000	30,400	40,900	51,150	21,500	-	22,000	15,952	15,250	20,000	24,196	261,348	223,050	7,325
	Waste management		350	300	700	1,550	900	500	400	1,650	900	650	500	901	9,301	108,600	187,500
	Other		-	-	-	-	-	-	-	-	-	-	-	1,075	1,075	75	-
	Total Capital Expenditure - Functional	2	2,800	26,099	49,394	65,010	73,586	69,824	15,660	48,856	44,762	42,704	53,499	76,898	569,094	546,245	382,131
	Funded by:																
	National Government		1,000	21,800	36,250	45,550	58,300	46,100	2,950	29,800	22,252	4,250	3,350	11,767	283,369	51,971	53,739
	Provincial Government		-	1,500	3,000	2,170	1,500	3,500	4,000	2,500	5,500	4,500	7,500	13,783	49,453	77,492	35,392
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers from other government departments (Nat / Prov Departmental allocations) (Nat / Prov Departmental allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		-	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	3,724	20,000	20,000
	Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		1,800	2,799	4,144	11,291	7,786	14,224	2,710	10,556	11,010	27,954	36,649	47,625	178,549	280,600	163,000
	Total Capital Funding		2,800	26,099	49,394	65,010	73,586	69,824	15,660	48,856	44,762	42,704	53,499	76,898	569,094	546,245	382,131

MONTHLY CASH FLOWS															Budget Year 2026/27										Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29												
Cash Receipts By Source													1														
Property rates	46,423	46,423	46,423	46,423	46,423	46,423	46,423	46,423	46,423	46,423	46,423	46,423	579,071	579,353	602,528												
Service charges - electricity revenue	194,809	191,221	186,142	190,885	194,332	190,569	190,648	186,827	190,738	186,663	187,999	190,883	2,281,714	2,469,640	2,684,808												
Service charges - water revenue	28,813	28,796	28,868	28,963	28,876	28,820	28,836	28,943	28,943	28,943	28,943	28,940	346,682	374,069	403,621												
Service charges - sanitation revenue	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	17,553	210,641	220,120	230,025												
Service charges - refuse revenue	19,272	19,356	19,369	19,285	19,270	19,286	19,303	19,271	19,271	19,271	19,271	19,271	231,495	241,912	252,798												
Rental of facilities and equipment	639	639	639	639	639	639	639	639	639	639	639	639	7,671	7,958	8,250												
Interest earned - external investments	5,521	10,630	10,252	10,230	9,607	10,193	10,779	9,746	8,939	6,224	1,439	1,439	95,000	105,000	105,000												
Interest earned - outstanding debtors	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	23,184	24,284	25,437												
Dividends received																											
Fines, penalties and forfeits	1,886	1,846	2,001	2,002	2,011	1,797	1,938	2,029	2,081	2,133	2,133	2,290	24,158	26,036	26,869												
Licences and permits	315	313	316	377	355	274	397	412	412	412	412	412	4,407	4,553	4,698												
Agency services	1,352	1,688	2,148	1,746	1,677	1,748	1,412	1,736	1,736	1,736	1,736	1,736	20,430	21,350	22,310												
Transfers and Subsidies - Operational	112,601	2,358	2,358	2,358	2,358	90,522	2,358	2,358	68,536	2,358	2,358	2,358	292,884	305,563	309,813												
Other revenue	1,702	2,674	4,731	4,447	5,992	7,323	2,094	4,555	7,699	7,699	7,699	10,863	66,858	34,211	35,310												
Cash Receipts by Source	432,828	325,410	322,732	326,840	331,025	417,081	324,313	322,424	394,901	321,986	318,537	324,739	4,162,196	4,414,048	4,711,468												
Other Cash Flows by Source																											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	332,821	129,463	88,131												
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	4,810	57,724	20,000	20,000												
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000												
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	620	648	677												
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments																											
Total Cash Receipts by Source	465,374	357,956	355,277	359,385	363,571	449,626	356,858	354,970	427,446	354,532	351,082	360,285	4,556,361	4,847,759	4,987,276												
Cash Payments by Type																											
Employee related costs	70,466	71,133	72,844	74,033	118,779	75,880	74,878	71,838	82,776	85,657	84,336	122,719	1,005,339	1,068,586	1,125,426												
Remuneration of councillors	3,012	3,062	3,013	3,121	3,049	3,082	3,082	3,199	2,986	3,152	3,318	4,141	38,216	39,745	41,335												
Finance charges	11,215	11,594	11,594	11,594	11,594	11,594	10,987	8,307	9,969	10,523	11,077	15,439	135,486	122,741	136,033												
Bulk purchases - Electricity	200,209	189,709	132,248	137,187	141,194	138,220	147,102	146,720	137,601	139,473	139,459	228,130	1,877,250	2,034,646	2,214,305												
Acquisition inventory - water and other inventory	5,434	7,686	9,569	9,963	15,524	9,170	8,488	15,924	18,674	19,522	20,442	32,563	172,969	184,555	206,042												
Contracted services	17,212	24,423	31,575	35,131	28,230	36,190	34,109	37,159	41,153	43,197	42,076	68,847	353,937	376,096	384,378												
Transfers and subsidies - other municipalities																											
Transfers and subsidies - other	242	253	247	262	1,006	1,621	301	317	510	398	333	1,910	7,401	7,213	6,672												
Other expenditure	17,982	10,484	8,269	10,757	13,820	11,931	9,760	16,310	19,382	19,948	20,828	29,471	188,942	198,331	206,180												
Cash Payments by Type	325,773	316,353	269,359	282,047	333,195	287,687	288,707	299,773	315,051	321,869	321,868	503,220	3,779,540	4,031,913	4,320,370												
Other Cash Flows/Payments by Type																											
Capital assets	40,508	40,508	40,825	40,758	40,508	81,317	40,508	40,508	40,825	41,308	40,508	81,016	654,458	628,181	439,451												
Retention (Capital)																											
Repayment of borrowing	9,491	9,491	9,491	9,491	9,491	9,491	9,491	9,491	9,491	9,491	9,491	9,491	113,895	126,640	180,584												
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Total Cash Payments by Type	375,772	368,352	319,675	332,296	383,194	378,495	338,706	349,772	363,368	372,668	371,867	593,727	4,547,894	4,786,734	4,940,406												
NET INCREASE/DECREASE IN CASH HELD	89,602	(10,397)	35,602	27,089	(19,624)	71,131	18,152	5,197	64,078	(18,136)	(20,785)	(233,443)	8,467	61,025	46,871												
Cash/cash equivalents at the month/year begin:	1,238,777	1,328,380	1,317,983	1,353,585	1,380,674	1,361,050	1,432,181	1,460,333	1,455,531	1,519,609	1,501,472	1,480,687	1,238,777	1,247,245	1,308,270												
Cash/cash equivalents at the month/year end:	1,328,380	1,317,983	1,353,585	1,380,674	1,361,050	1,432,181	1,450,333	1,465,531	1,519,609	1,501,472	1,480,687	1,247,245	1,247,245	1,308,270	1,355,141												

WC023 Drakenstein - 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
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
ESKOM	1976		ELECTRICITY RETICULATION	ONGOING	RATES * CONSUMPTION
CITY OF CAPE TOWN	1952		WATER RETICULATION	ONGOING	RATES * CONSUMPTION
CAPE WINELANDS	Yrs		FIRE SERVICES	FIRE SERVICES	RATES * CONSUMPTION

WC023 Drakenstein - Supporting Table SA33 Contracts having future budgetary implications

R thousand	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
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29								
1,3	Parent Municipality: <u>Revenue Obligation By Contract</u>	2	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
			-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Operating Revenue Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Expenditure Obligation By Contract</u>		17,587	19,433	21,111	-	-	-	-	-	-	-	-	-	58,131
	Wellington Waste Disposal		7,500	8,000	8,999	-	-	-	-	-	-	-	-	-	24,499
	Traffic law enforcement equipment & services		17,108	52,608	56,554	60,796	-	-	-	-	-	-	-	-	-
	Municipal law enforcement and security services		2,200	500	1,144	1,197	-	-	-	-	-	-	-	-	5,042
2	Total Operating Expenditure Implication	2	44,395	80,541	87,808	61,993	-	-	-	-	-	-	-	-	274,738
	<u>Capital Expenditure Obligation By Contract</u>		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Parent Expenditure Implication	2	44,395	80,541	87,808	61,993	-	-	-	-	-	-	-	-	274,738
	Entities: <u>Revenue Obligation By Contract</u>		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
2	<u>Expenditure Obligation By Contract</u>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Capital Expenditure Obligation By Contract</u>		-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Capital Expenditure Obligation By Contract</u>		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		47,404	172,527	81,911	89,010	100,932	100,932	118,146	111,765	61,000
Roads Infrastructure		428	2,047	487	300	251	251	150	2,160	-
Roads		-	-	-	-	-	-	-	2,160	-
Road Structures		428	2,047	487	300	251	251	150	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares										
Storm water Infrastructure		2,597	69	-	-	-	-	-	-	-
Drainage Collection		2,597	69	-	-	-	-	-	-	-
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		33,465	42,413	41,793	33,555	46,047	46,047	69,963	33,160	23,500
Power Plants										
HV Substations		522	-	-	-	-	-	-	3,160	-
HV Switching Station										
HV Transmission Conductors										
MV Substations		189	-	-	-	-	-	-	-	-
MV Switching Stations										
MV Networks		-	1,157	2,971	1,330	1,306	1,306	5,000	-	2,000
LV Networks		32,753	41,256	38,822	32,225	44,741	44,741	64,963	30,000	21,500
Capital Spares										
Water Supply Infrastructure		1,437	16,349	235	3,295	3,075	3,075	1,250	5,345	1,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		180	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations										
Water Treatment Works		-	279	-	-	-	-	-	-	-
Bulk Mains										
Distribution		1,257	16,070	235	3,295	3,075	3,075	1,250	5,345	1,000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		9,478	111,650	39,396	51,860	51,558	51,558	46,783	71,100	36,500
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		9,478	111,650	39,396	51,860	51,558	51,558	46,783	71,100	36,500
Waste Water Treatment Works										
Outfall Sewers										
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										

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									
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers										
Capital Spares										
Community Assets		1,833	2,062	2,814	6,100	7,469	7,469	4,540	2,050	200
Community Facilities		1,554	1,251	2,660	5,350	6,540	6,540	4,540	1,800	200
Halls										
Centres		349	485	130	400	897	897	–	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		–	–	–	350	200	200	540	300	–
Cemeteries/Crematoria		–	401	2,419	3,000	5,000	5,000	3,000	1,500	–
Police		–	165	112	300	345	345	–	–	–
Parks		1,205	199	–	200	97	97	–	–	200
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls		–	–	–	1,100	–	–	1,000	–	–
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		279	811	154	750	929	929	–	250	–
Indoor Facilities										
Outdoor Facilities		279	811	154	750	929	929	–	250	–
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		10,018	9,541	886	2,300	2,574	2,574	1,500	7,800	1,100
Operational Buildings		10,018	9,541	886	2,300	2,574	2,574	1,500	7,800	1,100
Municipal Offices		10,018	9,541	886	2,300	2,574	2,574	1,500	7,800	1,100
Pay/Enquiry Points										
Building Plan Offices										
Workshops		–	–	–	–	–	–	–	–	–
Yards										
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres										
Manufacturing Plant										
Depots		–	–	–	–	–	–	–	–	–
Capital Spares										

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									
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	219	-	300	40	40	1,100	-	-
Servitudes										
Licences and Rights		-	219	-	300	40	40	1,100	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	219	-	300	40	40	1,100	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		10,286	6,104	6,129	7,135	9,870	9,870	6,627	6,354	4,165
Computer Equipment		10,286	6,104	6,129	7,135	9,870	9,870	6,627	6,354	4,165
Furniture and Office Equipment		826	1,137	1,915	1,199	3,324	3,324	2,793	1,897	813
Furniture and Office Equipment		826	1,137	1,915	1,199	3,324	3,324	2,793	1,897	813
Machinery and Equipment		7,132	10,017	6,568	10,300	11,971	11,971	6,496	10,654	5,374
Machinery and Equipment		7,132	10,017	6,568	10,300	11,971	11,971	6,496	10,654	5,374
Transport Assets		14,962	20,140	30,094	32,410	35,673	35,673	32,389	15,734	11,284
Transport Assets		14,962	20,140	30,094	32,410	35,673	35,673	32,389	15,734	11,284
Land		300	-	-	2,777	500	500	-	-	-
Land		300	-	-	2,777	500	500	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	92,761	221,748	130,317	151,531	172,352	172,352	173,590	156,254	83,936

WC023 Drakenstein - 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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			22,531	15,411	59,590	41,569	48,714	48,714	19,550	8,209	3,000
Roads Infrastructure			14,614	11,991	53,919	38,869	46,776	46,776	18,350	7,409	–
Roads			14,614	11,991	53,919	38,869	46,776	46,776	18,350	7,409	–
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure			–	–	–	–	–	–	–	–	–
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			6,686	218	400	2,700	1,938	1,938	1,200	–	3,000
Power Plants											
HV Substations			–	–	–	–	–	–	–	–	–
HV Switching Station											
HV Transmission Conductors											
MV Substations			6,640	218	400	1,500	738	738	–	–	–
MV Switching Stations											
MV Networks			–	–	–	1,200	1,200	1,200	1,200	–	3,000
LV Networks			46	–	–	–	–	–	–	–	–
Capital Spares											
Water Supply Infrastructure			–	202	–	–	–	–	–	–	–
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution			–	202	–	–	–	–	–	–	–
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			–	1	–	–	–	–	–	300	–
Pump Station			–	1	–	–	–	–	–	300	–
Reticulation			–	–	–	–	–	–	–	–	–
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			1,230	2,999	5,271	–	–	–	–	500	–
Landfill Sites			–	–	–	–	–	–	–	–	–
Waste Transfer Stations											
Waste Processing Facilities			–	–	–	–	–	–	–	–	–
Waste Drop-off Points			1,230	2,999	5,271	–	–	–	–	500	–
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure			–	–	–	–	–	–	–	–	–
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure			–	–	–	–	–	–	–	–	–
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure			–	–	–	–	–	–	–	–	–
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			–	–	–	–	–	–	–	–	–
Community Facilities			–	–	–	–	–	–	–	–	–
Halls											
Centres			–	–	–	–	–	–	–	–	–
Crèches											

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									
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		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		92	484	1,397	3,210	1,343	1,343	9,716	13,183	2
Operational Buildings		92	484	1,397	3,210	1,343	1,343	9,716	7,683	2
Municipal Offices		92	484	1,397	3,210	1,343	1,343	9,716	7,683	2
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	5,500	-
Staff Housing										
Social Housing		-	-	-	-	-	-	-	5,500	-
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		45	91	1,921	-	-	-	-	240	280
Transport Assets		45	91	1,921	-	-	-	-	240	280
Land		-	-	-	-	-	-	-	-	-
Land										

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									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	22,667	15,986	62,909	44,779	50,057	50,057	29,266	21,632	3,282
Renewal of Existing Assets as % of total capex		11.9%	3.3%	10.9%	6.3%	6.7%	6.7%	5.1%	4.0%	0.9%
Renewal of Existing Assets as % of deprecn"		9.2%	6.4%	25.4%	15.8%	17.7%	17.7%	9.6%	6.6%	1.0%

WC023 Drakenstein - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		157,192	167,460	194,711	230,155	231,125	231,125	256,826	273,598	292,295
Roads Infrastructure		8,860	8,849	16,195	14,574	17,362	17,362	18,310	19,340	20,940
Roads		781	–	865	783	979	979	1,961	2,157	2,373
Road Structures		8,080	8,849	15,330	13,791	16,383	16,383	16,348	17,183	18,567
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		62,286	64,228	75,843	93,826	96,793	96,793	111,893	119,999	127,567
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		4,082	4,350	3,991	4,747	4,747	4,747	4,961	5,184	5,417
MV Switching Stations										
MV Networks		933	986	1,031	1,077	1,077	1,077	1,735	1,908	2,099
LV Networks		57,270	58,891	70,821	88,002	90,969	90,969	105,197	112,907	120,050
Capital Spares										
Water Supply Infrastructure		26,429	27,739	30,264	36,801	33,446	33,446	36,858	38,826	42,329
Dams and Weirs		–	112	56	293	268	268	306	320	335
Boreholes										
Reservoirs										
Pump Stations		–	19	12	20	20	20	21	22	22
Water Treatment Works										
Bulk Mains										
Distribution		26,429	27,609	30,196	36,489	33,159	33,159	36,531	38,485	41,972
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		30,925	34,721	38,774	47,497	45,766	45,766	51,163	54,347	57,730
Pump Station		347	1,458	1,963	5,007	3,067	3,067	5,238	5,473	5,720
Reticulation		30,578	33,263	36,811	42,404	42,699	42,699	45,835	48,778	51,911
Waste Water Treatment Works		–	–	–	87	–	–	91	95	99
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		28,692	31,924	33,635	37,456	37,758	37,758	38,603	41,086	43,730
Landfill Sites										
Waste Transfer Stations		28,692	31,924	33,635	37,456	37,758	37,758	38,603	41,086	43,730
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										

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									
Community Assets		79,608	92,177	95,884	115,671	122,682	122,682	136,949	142,507	145,350
Community Facilities		79,608	92,177	95,884	115,671	122,682	122,682	136,949	142,507	145,350
Halls										
Centres		79,608	91,679	95,618	115,410	122,301	122,301	136,676	142,222	145,052
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space		-	498	266	261	381	381	273	285	298
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	539	-	-	-	-	-	-
Monuments										
Historic Buildings		-	-	539	-	-	-	-	-	-
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	85	85	85	89	93	97
Revenue Generating		-	-	-	85	85	85	89	93	97
Improved Property		-	-	-	85	85	85	89	93	97
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares										
Biological or Cultivated Assets		339	578	722	935	1,001	1,001	1,462	1,021	1,067
Biological or Cultivated Assets		339	578	722	935	1,001	1,001	1,462	1,021	1,067
Intangible Assets		1,317	2,961	2,833	4,416	4,403	4,403	5,149	5,324	5,572
Servitudes										
Licences and Rights		1,317	2,961	2,833	4,416	4,403	4,403	5,149	5,324	5,572
Water Rights										
Effluent Licenses										
Solid Waste Licenses										

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									
<i>Computer Software and Applications</i>		1,317	2,961	2,833	4,416	4,403	4,403	5,149	5,324	5,572
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		4,876	5,737	5,866	6,540	6,777	6,777	6,767	7,175	7,630
Computer Equipment		4,876	5,737	5,866	6,540	6,777	6,777	6,767	7,175	7,630
Furniture and Office Equipment		1,400	1,892	2,747	3,130	3,129	3,129	3,283	3,432	3,583
Furniture and Office Equipment		1,400	1,892	2,747	3,130	3,129	3,129	3,283	3,432	3,583
Machinery and Equipment		33,862	45,122	38,253	48,674	49,086	49,086	60,637	65,248	62,697
Machinery and Equipment		33,862	45,122	38,253	48,674	49,086	49,086	60,637	65,248	62,697
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Repairs and Maintenance Expenditure	1	278,595	315,926	341,555	409,606	418,287	418,287	471,162	498,398	518,290
R&M as a % of PPE & Investment Property		4.3%	4.7%	5.0%	5.5%	5.9%	5.9%	6.6%	6.9%	7.2%
R&M as % Operating Expenditure		10.1%	10.6%	10.4%	11.1%	11.2%	11.2%	12.6%	12.6%	12.3%

WC023 Drakenstein - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		167,070	169,505	153,438	180,669	180,669	180,669	193,316	207,815	217,166
Roads Infrastructure		55,495	55,460	38,394	40,884	40,884	40,884	43,746	47,027	49,143
Roads		51,748	51,711	30,929	32,434	32,434	32,434	34,704	37,307	38,985
Road Structures		2,669	2,670	7,464	8,450	8,450	8,450	9,042	9,720	10,157
Road Furniture		1,078	1,079	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	3,886	4,212	4,212	4,212	4,506	4,844	5,062
Drainage Collection		-	-	3,886	4,212	4,212	4,212	4,506	4,844	5,062
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		48,442	48,495	37,498	48,447	48,447	48,447	51,838	55,726	58,234
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4,446	4,447	4,142	4,483	4,483	4,483	4,797	5,157	5,389
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		3,515	3,517	3,852	5,727	5,727	5,727	6,128	6,587	6,884
MV Substations		268	268	3,983	4,497	4,497	4,497	4,812	5,172	5,405
MV Switching Stations		3,825	3,826	-	-	-	-	-	-	-
MV Networks		19,370	19,378	15,972	18,687	18,687	18,687	19,995	21,494	22,462
LV Networks		17,017	17,059	9,550	15,054	15,054	15,054	16,107	17,315	18,094
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17,951	17,961	25,583	36,980	36,980	36,980	39,569	42,536	44,450
Dams and Weirs		244	244	641	226	226	226	242	260	272
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		9,649	9,653	8,524	9,367	9,367	9,367	10,023	10,775	11,259
Pump Stations		3,302	3,303	1,116	1,232	1,232	1,232	1,318	1,417	1,481
Water Treatment Works		(7,054)	(7,053)	476	10,011	10,011	10,011	10,712	11,515	12,033
Bulk Mains		3,742	3,743	4,624	5,203	5,203	5,203	5,567	5,984	6,254
Distribution		6,733	6,735	9,377	10,012	10,012	10,012	10,713	11,517	12,035
Distribution Points		1,335	1,335	825	929	929	929	994	1,068	1,117
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		36,947	36,961	42,225	42,622	42,622	42,622	45,605	49,026	51,232
Pump Station		4,768	4,769	2,006	2,207	2,207	2,207	2,362	2,539	2,653
Reticulation		5,971	5,973	33,973	33,794	33,794	33,794	36,160	38,872	40,621
Waste Water Treatment Works		15,493	15,499	6,247	6,620	6,620	6,620	7,084	7,615	7,958
Outfall Sewers		10,715	10,719	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8,235	10,628	5,851	7,525	7,525	7,525	8,052	8,656	9,045
Landfill Sites		5,241	7,632	5,192	6,640	6,640	6,640	7,105	7,638	7,981
Waste Transfer Stations		2,995	2,996	659	885	885	885	947	1,018	1,064
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		-	-	-	-	-	-	-	-	-

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									
Community Assets		15,337	15,343	13,634	15,038	15,038	15,038	16,091	17,298	18,076
Community Facilities		15,337	15,343	6,262	6,877	6,877	6,877	7,358	7,910	8,266
Halls		3,284	3,285	2,138	2,353	2,353	2,353	2,518	2,707	2,828
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	1,090	676	676	676	724	778	813
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		4,397	4,398	1,056	1,162	1,162	1,162	1,243	1,336	1,397
Cemeteries/Crematoria		-	-	296	330	330	330	353	380	397
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	1,682	2,355	2,355	2,355	2,520	2,709	2,831
Public Open Space		6,936	6,939	-	-	-	-	-	-	-
Nature Reserves		523	523	-	-	-	-	-	-	-
Public Ablution Facilities		197	197	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	7,372	8,162	8,162	8,162	8,733	9,388	9,810
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	7,372	8,162	8,162	8,162	8,733	9,388	9,810
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		43,110	43,122	58,984	64,797	64,797	64,797	69,333	74,533	77,887
Operational Buildings		11,515	11,515	24,494	26,459	26,459	26,459	28,311	30,434	31,804
Municipal Offices		11,515	11,515	24,494	26,459	26,459	26,459	28,311	30,434	31,804
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		31,595	31,607	34,490	38,338	38,338	38,338	41,022	44,099	46,083
Staff Housing		549	549	642	666	666	666	712	766	800
Social Housing		31,046	31,058	33,847	37,673	37,673	37,673	40,310	43,333	45,283
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		711	625	430	687	687	687	736	791	826
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		711	625	430	687	687	687	736	791	826
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		711	625	430	687	687	687	736	791	826

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									
<i>Load Settlement Software Applications Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		4,734	4,860	5,811	6,194	6,194	6,194	6,628	7,125	7,445
Computer Equipment		4,734	4,860	5,811	6,194	6,194	6,194	6,628	7,125	7,445
Furniture and Office Equipment		7,417	7,842	2,937	3,805	3,805	3,805	4,072	4,377	4,574
Furniture and Office Equipment		7,417	7,842	2,937	3,805	3,805	3,805	4,072	4,377	4,574
Machinery and Equipment		2,648	2,657	5,400	5,054	5,054	5,054	5,408	5,813	6,075
Machinery and Equipment		2,648	2,657	5,400	5,054	5,054	5,054	5,408	5,813	6,075
Transport Assets		5,652	5,662	6,823	7,298	7,298	7,298	7,809	8,395	8,772
Transport Assets		5,652	5,662	6,823	7,298	7,298	7,298	7,809	8,395	8,772
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	246,679	249,616	247,456	283,543	283,543	283,543	303,391	326,146	340,822

WC023 Drakenstein - 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		
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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			70,928	246,552	364,777	498,499	497,978	497,978	353,009	354,539	275,163
Roads Infrastructure			7,485	14,158	16,462	6,156	8,682	8,682	26,954	12,126	17,674
Roads			5,988	10,408	14,947	3,926	3,074	3,074	12,270	10,892	10,092
Road Structures			1,497	3,751	1,514	2,230	5,608	5,608	14,685	1,234	7,582
Road Furniture											
Capital Spares											
Storm water Infrastructure			4,995	5,661	7,640	6,000	6,025	6,025	6,000	5,300	–
Drainage Collection											
Storm water Conveyance			4,995	5,661	7,640	6,000	6,025	6,025	6,000	5,300	–
Attenuation											
Electrical Infrastructure			27,466	34,564	27,194	26,552	27,162	27,162	24,978	21,487	40,327
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors			2,000	5,965	3,010	1,500	1,500	1,500	–	10,000	–
MV Substations			13,913	8,696	2,904	10,557	10,557	10,557	–	10,837	11,327
MV Switching Stations			–	–	–	–	–	–	11,878	–	–
MV Networks			1,800	4,000	5,436	5,620	5,599	5,599	4,750	–	15,000
LV Networks			9,753	15,903	15,844	8,875	9,506	9,506	8,350	650	14,000
Capital Spares											
Water Supply Infrastructure			10,042	13,825	15,081	20,985	23,446	23,446	29,229	13,100	25,837
Dams and Weirs											
Boreholes											
Reservoirs			59	–	–	–	–	–	–	–	–
Pump Stations											
Water Treatment Works			23	–	–	–	–	–	–	–	–
Bulk Mains			319	10,270	558	350	–	–	3,500	3,500	3,500
Distribution			9,379	2,179	13,217	18,785	21,596	21,596	21,469	8,500	19,937
Distribution Points			262	1,376	1,306	1,850	1,850	1,850	4,260	1,100	2,400
PRV Stations											
Capital Spares											
Sanitation Infrastructure			20,942	178,345	298,400	438,807	432,662	432,662	260,848	220,925	7,325
Pump Station			751	–	1,462	1,000	1,000	1,000	–	–	–
Reticulation			6,488	5,495	5,879	7,100	4,850	4,850	6,000	5,725	7,325
Waste Water Treatment Works			13,702	172,850	291,058	430,707	426,812	426,812	254,848	215,200	–
Outfall Sewers			–	–	–	–	–	–	–	–	–
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			–	–	–	–	–	–	5,000	81,600	184,000
Landfill Sites											
Waste Transfer Stations			–	–	–	–	–	–	1,000	–	–
Waste Processing Facilities			–	–	–	–	–	–	4,000	81,600	184,000
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure			–	–	–	–	–	–	–	–	–
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure			–	–	–	–	–	–	–	–	–
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure			–	–	–	–	–	–	–	–	–
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			4,228	2,094	10,492	9,502	11,754	11,754	7,429	13,200	5,350
Community Facilities			210	–	2,628	1,900	1,455	1,455	1,929	6,200	2,750
Halls			–	–	1,760	–	–	–	229	200	–
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations			19	–	–	–	–	–	–	–	–
Testing Stations											

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									
Museums										
Galleries										
Theatres										
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police										
Parks		-	-	868	1,900	1,455	1,455	1,700	250	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	3,000	-
Public Ablution Facilities										
Markets										
Stalls		191	-	-	-	-	-	-	2,750	2,750
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		4,017	2,094	7,864	7,602	10,299	10,299	5,500	7,000	2,600
Indoor Facilities										
Outdoor Facilities		4,017	2,094	7,864	7,602	10,299	10,299	5,500	7,000	2,600
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		265	1,335	6,481	9,855	9,813	9,813	5,800	620	14,400
Operational Buildings		265	1,335	6,481	9,855	9,813	9,813	5,800	620	14,400
Municipal Offices		265	1,335	6,481	9,855	9,813	9,813	5,800	620	14,400
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		-	-	-	-	-	-	-	-	-
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		55	-	-	-	-	-	-	-	-
Machinery and Equipment		55	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										

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									
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	75,477	249,982	381,749	517,856	519,545	519,545	366,238	368,359	294,913
Upgrading of Existing Assets as % of total capex		39.5%	51.3%	66.4%	72.5%	70.0%	70.0%	64.4%	67.4%	77.2%
Upgrading of Existing Assets as % of deprechn"		30.6%	100.1%	154.3%	182.6%	183.2%	183.2%	120.7%	112.9%	86.5%

WC023 Drakenstein - 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
R thousand								
Capital expenditure	1							
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-
Vote 02 - Financial Services		7,511	8,181	500	-	-	-	-
Vote 03 - Corporate & Planning Services		9,276	9,098	7,000	-	-	-	-
Vote 04 - Planning And Development		-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		87,722	98,700	54,000	-	-	-	-
Vote 06 - Engineering Services		463,813	430,265	320,631	-	-	-	-
Vote 07 - Internal Audit		-	-	-	-	-	-	-
Vote 08 - Risk Management		23	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		750	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>					-	-	-	-
Total Capital Expenditure		569,094	546,245	382,131	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Office Of The City Manager		7,034	7,478	7,937	-	-	-	-
Vote 02 - Financial Services		180,576	189,778	200,264	-	-	-	-
Vote 03 - Corporate & Planning Services		287,594	309,584	315,098	-	-	-	-
Vote 04 - Planning And Development		-	-	-	-	-	-	-
Vote 05 - Safety And Community Services		582,247	608,597	637,351	-	-	-	-
Vote 06 - Engineering Services		2,876,149	3,072,016	3,303,721	-	-	-	-
Vote 07 - Internal Audit		12,412	13,188	14,013	-	-	-	-
Vote 08 - Risk Management		3,919	4,184	4,420	-	-	-	-
Vote 09 - Idp		8,134	8,565	9,022	-	-	-	-
Vote 10 - Communication And Marketing		9,728	10,281	10,864	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future operational costs		3,967,794	4,223,671	4,502,690	-	-	-	-
Future revenue by source	3							
Exchange Revenue		143,709	155,660	157,666	-	-	-	-
Service charges - Electricity		2,045,463	2,213,931	2,406,820	-	-	-	-
Service charges - Water		310,786	335,338	361,830	-	-	-	-
Service charges - Waste Water Management		188,831	197,328	206,208	-	-	-	-
Service charges - Waste Management		207,526	216,864	226,623	-	-	-	-
Agency services		20,430	21,350	22,310	-	-	-	-
<i>List other revenues sources if applicable</i>		1,465,673	1,237,633	1,230,784	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future revenue		4,382,418	4,378,104	4,612,242	-	-	-	-
Net Financial Implications		154,470	391,812	272,579	-	-	-	-

WC023 Drakenstein - Supporting Table SA36 Detailed capital budget

[illegible]

R	Round	Function	Project Description	Project Number	Type	MTDP Service Outcome	IDDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2023/26			2026/27 Medium Term Revenue & Expenditure Framework		
														Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2027/28	Budget Year +2 2028/29	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000001	NEW	Fire Fighting Vehicle	Growth	AND EFFICIENT WORKFORCE BY	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	6037000	157466.07	0	0	14138	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000002	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	107143	0	0	0	1000	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000003	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	260148	68801.21	0	0	377	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000004	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Machinery And Equipment	Machinery And Equipment	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000005	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Machinery And Equipment	Machinery And Equipment	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000006	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Machinery And Equipment	Machinery And Equipment	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000007	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000008	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000009	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000010	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000011	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000012	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000013	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000014	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000015	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000016	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000017	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000018	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000019	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000020	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000021	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000022	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000023	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000024	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000025	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000026	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000027	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000028	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000029	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000030	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000031	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000032	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000033	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000034	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000035	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000036	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000037	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000038	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000039	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000040	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000041	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000042	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000043	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000044	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000045	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000046	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000047	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000048	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000049	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000050	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000051	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000052	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000053	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000054	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000055	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000056	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000057	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000058	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000059	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000060	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000061	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000062	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000063	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0200000064	NEW	Fire Fighting Vehicle	Growth	GOVERNANCE AND PUBLIC PARK	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	33.17157	18.98131	300144	63061.37	0	0	180	-	-	-	
		Fire Fighting and Protection	COF in Fighting Vehicle	PC0																		

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WC023 Drakenstein - Supporting Table SA37 Projects delayed from previous financial year/s

Water Distribution - Supporting role for projects developed in previous financial years																			
R thousand	Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
														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																			
Water Distribution	Water Distribution	C/O Replace / Upgrade Water Reticulation	11011020/04007_0	UPGRADING	1st responsive ecodevelopment and Access		SAFETY OF CON	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	-33.727137	18.66131				5,294	6,000	–	7,500
		Extension Of Basic Services - Informal Se	11011020/04007_0	UPGRADING	1st responsive ecodevelopment and Access		TURE AND ENRG	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	-33.727137	18.66131			11,871	16,085	8,969	7,000	10,887
		P-Crew Wat Distribution	11011020/04007_0	UPGRADING	1st responsive ecodevelopment and Access		MANANCE AND PUBL	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	-33.727137	18.66131			1,026	–	6,000	1,500	1,500
		Upgrade Water Scada System With Digital	11011020/04007_0	UPGRADING	1st responsive ecodevelopment and Access		MANANCE AND PUBL	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	-33.727137	18.66131			226	217	500	–	250
Entities: List all capital projects grouped by Entity																			
Entity Name	Project name																		

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