
FINANCIAL REPORT ITEM: FIRST QUARTER 2025-26 (JULY 2025 – SEPTEMBER 2025)

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 30 September 2025.

LEGAL REQUIREMENTS

The report for the first quarter (July 2025 – September 2025), prepared in terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, is submitted to Council in terms of **Section 52 (d) of the Municipal Finance Management Act, Act 56 of 2003** which reflects the implementation of the budget and the financial state of affairs of the municipality.

BACKGROUND

Attached is the Financial Report for the month of September 2025, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following financial reports:

1. Executive Summary
2. Capital Expenditure
3. Operating Revenue and Expenditure
4. Cash and Investments
5. Borrowings
6. Grants
7. Debtors
8. Creditors

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. Council notes the Monthly Budget Statement, Performance and supporting documentation as of 30 September 2025.

BUDGET STATEMENT

SEPTEMBER 2025



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

Prepared in terms of Section 71 and 52 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

2025/2026 FINANCIAL YEAR

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GLOSSARY

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Vote – One of the main segments into which a budget of a municipality is divided.

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 and 52 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 September 2025 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

This report presents a summary of the actual results compared to the budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 and 52 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

It should be noted that the C-Schedule does not align to the related data strings and transactional detail encapsulated in the financial system. The matter has been reported to the system vendor and is still a work in progress to address alignment issues between the service provider as well as the municipality. Differences will therefore be noted between some of the tables in the C-Schedule, Section 71 and 52 monthly budget monitoring report and the related data strings.

A summary of the operating revenue and expenditure and capital expenditure is presented in the following table:-

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	88 830 340	922 836 484	884 103 200
Adjustment Budget 25 August 2025	114 901 110	948 907 254	884 123 200
Actual Result (YTD)	6 473 543	246 953 281	179 027 724
Variance	108 427 567	701 953 973	705 095 476
Variance %	94%	74%	80%

Operating revenue currently reflects a variance of 74% and operating expenditure a variance of 80%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	828 230 667	29 558 504	66 744 347	73 351 117	169 653 968	20%
Operating Expenditure (Non Cash)	55 892 533	55 892 533	2 858 036	3 445 549	3 070 171	9 373 756	17%
Total Operating Expenditure	884 103 200	884 123 200	32 416 540	70 189 896	76 421 288	179 027 724	20%
Operating Income	922 836 484	948 907 254	137 710 769	50 136 624	59 105 888	246 953 281	26%
TELEPHONE	755 250	755 250	4 730	46 914	48 307	99 951	13%
STREETLIGHTS	9 539 515	9 539 515	189 360	1 415 822	1 244 653	2 849 835	30%
FUEL	10 392 950	10 392 950	228 456	486 175	682 340	1 396 971	13%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	144 758 349	7 411 474	10 682 955	13 375 585	31 470 014	22%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 042 000	-	1 399	142 664	144 063	7%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 288 975	129 760	37 561	59 428	226 749	18%
Other Materials - Maintenance Materials (Networks)	539 455	539 455	151 754	111 367	24 775	287 896	53%
GRANTS INCOME	104 497 000	104 497 000	6 504 000	5 819 000	-	12 323 000	12%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	47 020 000	31%
GRANTS EXPENDITURE	104 497 000	105 867 770	817 396	4 798 907	3 936 705	9 553 007	9%
Equitable Shares Expenditure	74 340 569	74 340 569	6 195 047	6 195 047	6 195 047	18 585 142	25%
Equitable Shares Expenditure Free Basic Services	75 689 431	75 689 431	5 554 360	4 444 566	5 180 775	15 179 701	20%
PAYROLL	300 853 959	300 853 959	22 194 377	22 635 173	22 308 739	67 138 289	22%
OVERTIME	6 532 764	6 532 764	701 732	686 634	1 009 935	2 398 300	37%
STANDBY	3 985 172	3 985 172	541 240	571 811	600 252	1 713 304	43%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 449 216	37 921	188 776	241 786	468 484	11%
Capital Expenditure (Land/Build)	-	1 370 770	-	-	-	-	0%
Capital Expenditure (Water)	12 280 971	12 280 971	4 068	2 885	1 094 899	1 101 852	9%
Capital Expenditure (Sewer)	24 387 029	24 387 029	-	3 116 271	2 222 250	5 338 521	22%
Capital Expenditure (Sportsfields)	-	1 600 000	-	-	-	-	0%
Capital Expenditure (Fleet)	6 400 000	4 800 000	-	-	-	-	0%
Capital Expenditure (Office Equipment)	474 000	474 000	-	30 825	2 345	33 169	7%
Capital Expenditure Sub Total	43 542 000	44 912 770	4 068	3 149 981	3 319 494	6 473 543	14%
Capital Expenditure (Housing) (TWK)	45 288 340	45 288 340	-	-	-	-	0%
Capital Expenditure (Housing) (Provincial Treasury)	-	24 700 000	-	-	-	-	0%
Capital Expenditure Housing Sub Total	45 288 340	69 988 340	-	-	-	-	0%
Capital Expenditure (Total)	88 830 340	114 901 110	4 068	3 149 981	3 319 494	6 473 543	6%
Investments			15 650 505	15 548 734	15 276 663		
Bank			-297 833	10 833 585	10 326 968		
Loans			146 259 758	146 259 758	142 948 304		
Tenders Approved			-	9 130 385	8 355 938		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

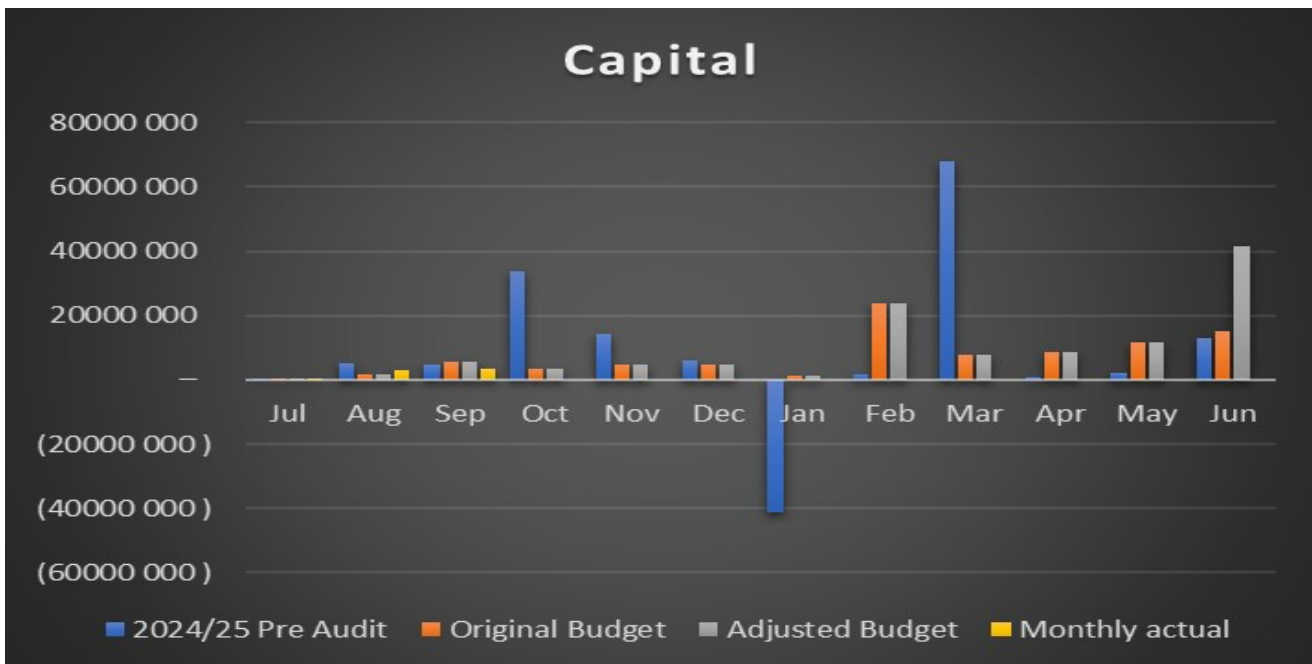
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	—	—	—	—	—	—	—	—	—
Vote 2 - Community Services	1 455	—	1 600	—	—	—	—	—	1 600
Vote 3 - Corporate services	—	—	—	—	—	—	—	—	—
Vote 4 - Electricity	2 916	—	—	—	—	—	—	—	—
Vote 5 - Economic Development and Planning	76 493	37 079	61 779	—	—	3 038	(3 038)	-100%	61 779
Vote 6 - Office of the Municipal Manager	—	—	—	—	—	—	—	—	—
Vote 7 - Housing	—	—	—	—	—	—	—	—	—
Vote 8 - Technical and Infrastructure Implementation Services	—	—	—	—	—	—	—	—	—
Vote 9 - Public safety	—	—	—	—	—	—	—	—	—
Vote 10 - Road transport	—	—	—	—	—	—	—	—	—
Vote 11 - Sport and recreation	—	—	—	—	—	—	—	—	—
Vote 12 - Waste management	—	—	—	—	—	—	—	—	—
Vote 13 - Waste water management	2 317	13 594	13 594	2 222	2 379	1 114	1 265	114%	13 594
Vote 14 - Water	10 013	—	—	—	—	—	—	—	—
Vote 15 - Directorate Development and Community Services	—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	93 194	50 673	76 973	2 222	2 379	4 152	(1 773)	-43%	76 973
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	110	2	33	9	24	268%	110
Vote 2 - Community Services	7 777	6 400	4 800	—	—	524	(524)	-100%	4 800
Vote 3 - Corporate services	348	364	364	—	—	30	(30)	-100%	364
Vote 4 - Electricity	125	—	—	—	—	—	—	—	—
Vote 5 - Economic Development and Planning	1 745	8 209	9 580	—	—	673	(673)	-100%	9 580
Vote 6 - Office of the Municipal Manager	—	—	—	—	—	—	—	—	—
Vote 7 - Housing	—	—	—	—	—	—	—	—	—
Vote 8 - Technical and Infrastructure Implementation Services	—	—	—	—	—	—	—	—	—
Vote 9 - Public safety	—	—	—	—	—	—	—	—	—
Vote 10 - Road transport	—	—	—	—	—	—	—	—	—
Vote 11 - Sport and recreation	—	—	—	—	—	—	—	—	—
Vote 12 - Waste management	—	—	—	—	—	—	—	—	—
Vote 13 - Waste water management	3 472	10 793	10 793	—	2 960	884	2 075	235%	10 793
Vote 14 - Water	2 040	12 281	12 281	1 095	1 102	1 010	92	9%	12 281
Vote 15 - Directorate Development and Community Services	—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	15 633	38 157	37 928	1 097	4 095	3 130	964	31%	37 928
Total Capital Expenditure	108 827	88 830	114 901	3 319	6 474	7 282	(809)	-11%	114 901
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	5 274	2	33	563	(530)	-94%	5 274
Executive and council	—	—	—	—	—	—	—	—	—
Finance and administration	8 179	6 874	5 274	2	33	563	(530)	-94%	5 274
Internal audit	—	—	—	—	—	—	—	—	—
Community and public safety	78 796	45 288	71 588	—	—	3 711	(3 711)	-100%	71 588
Community and social services	65	—	—	—	—	—	—	—	—
Sport and recreation	1 114	—	1 600	—	—	—	—	—	1 600
Public safety	8	—	—	—	—	—	—	—	—
Housing	77 609	45 288	69 988	—	—	3 711	(3 711)	-100%	69 988
Health	—	—	—	—	—	—	—	—	—
Economic and environmental services	971	—	1 371	—	—	—	—	—	1 371
Planning and development	629	—	1 371	—	—	—	—	—	1 371
Road transport	341	—	—	—	—	—	—	—	—
Environmental protection	—	—	—	—	—	—	—	—	—
Trading services	20 882	36 668	36 668	3 317	6 440	3 008	3 432	114%	36 668
Energy sources	3 040	—	—	—	—	—	—	—	—
Water management	12 052	12 281	12 281	1 095	1 102	1 010	92	9%	12 281
Waste water management	5 789	24 387	24 387	2 222	5 339	1 998	3 340	167%	24 387
Waste management	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	108 827	88 830	114 901	3 319	6 474	7 282	(809)	-11%	114 901
Funded by:									
National Government	25 783	27 537	27 537	2 222	5 339	2 256	3 082	137%	27 537
Provincial Government	12 607	44 700	46 071	—	—	3 662	(3 662)	-100%	46 071
District Municipality	55	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	—	—	—	—	—	—	—	—	—
Departm Agencies, Households, Non-profit Institutions, Private	—	—	—	—	—	—	—	—	—
Enterprises, Public Corporations, Higher Educ Institutions)	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	38 444	72 237	73 608	2 222	5 339	5 919	(580)	-10%	73 608
Borrowing	0	10 000	10 000	6	13	823	(810)	-98%	10 000
Internally generated funds	70 382	6 593	31 293	1 091	1 122	540	582	108%	31 293
Total Capital Funding	108 827	88 830	114 901	3 319	6 474	7 282	(809)	-11%	114 901

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	12	286	4	4	4	4	-		0%
August	5 263	1 861	1 861	3 150	3 154	1 865	1 289	69,1%	3%
September	4 586	5 417	5 417	3 319	6 474	7 282	(809)	-11,1%	6%
October	33 850	3 323	3 323	-		10 605	-		
November	14 465	4 806	4 806	-		15 411	-		
December	5 978	4 812	4 812	-		20 223	-		
January	(41 212)	1 468	1 468	-		21 691	-		
February	1 688	23 684	23 684	-		45 376	-		
March	68 076	7 674	7 674	-		53 050	-		
April	672	8 716	8 716	-		61 766	-		
May	1 993	11 521	11 521	-		73 288	-		
June	13 456	15 261	41 613	-		114 901	-		
Total Capital expenditure	108 827	88 830	114 901	6 474					

The **Total Capital Expenditure** for the year-to-date amounts to R 6 million against the adjustment budget of R 115 million and the percentage is 6% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 89% (an underspent of 11%).



The following table indicates the spending per project and per funding. It also includes comments from departments on the progress of the projects.

THEEWATERSKLOOF MUNICIPALITY													
CAPITAL PROGRAMME 2025 - 2026													
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
										3			
LAND AND BUILDINGS													
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	-	-	-	-	1 370 770	100%	The project was originally scheduled for completion by 30 June 2025, however, it has experienced delays due to adverse weather conditions. The project was halted pending the outcome of a rollover application. The rollover application was approved on 18 August 2025, allowing previous financial year's unspent funds to be utilized for the completion of the project. The user department then submitted a motivation for extension/deviation to Supply Chain Management department on 29 September 2025. The project is currently waiting for the final approval of the extension/deviation memo, after which the completion of the outstanding work will resume.
				Subtotal	-	1 370 770	-	-	-	-	1 370 770	100%	
WATER RESERVOIRS & RETICULATION													
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	6 012	-	12 965	413 728	4 987 035	100%	Cash flow constraints are currently delaying the procurement process. In the interim, the Municipality has initiated the tender process for external loans, which includes funding for the smart water meter project. Currently, we are waiting for the outcome of the process in order to determine the timeline of the project.
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	-	-	-	258 115	3 150 362	100%	
077011300332				Capital out of Revenue	4 130 609	4 130 609	1 088 887	-	1 088 887	338 429	3 041 722	74%	
				Subtotal	12 280 971	12 280 971	1 094 899	-	1 101 852	1 010 272	11 179 119	91%	
SEWAGE													
076010200090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	-	-	2 959 679	884 257	7 832 893	73%	
076011700900	Upgrading of Botrivier Waste Waster Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	2 222 250	-	2 378 842	1 113 821	11 215 615	83%	
				Subtotal	24 387 029	24 387 029	2 222 250	-	5 338 521	1 998 077	19 048 508	78%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
										3			
TWK HOUSING													
072111101213	Caledon Riemvasmaak (811) increased to (1014)	Caledon	Human Settlements	Informal Settlements Grant	6 119 000	6 119 000	-	-	-	501 342	6 119 000	100%	
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	-	-	-	23 610	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	-	-	-	24 593	300 170	100%	
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	-	-	-	460 540	5 621 000	100%	
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	-	-	-	865 202	10 560 000	100%	
072111501213	Greyton Erf 595 (538)(Yield reduced)(393)	Genadendal / Greyton	Human Settlements	Human Settlement Grant	10 000 000	10 000 000	-	-	-	819 320	10 000 000	100%	
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	-	-	-	163 864	2 000 000	100%	
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	-	-	-	852 093	10 400 000	100%	
Subtotal					45 288 340	45 288 340	-	-	-	3 710 563	45 288 340	100%	
PROVINCIAL HOUSING													
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	-	-	-	-	24 700 000	100%	
Subtotal					-	24 700 000	-	-	-	-	24 700 000	100%	
SPORTFIELDS													
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	-	-	-	-	1 600 000	100%	
Subtotal					-	1 600 000	-	-	-	-	1 600 000	100%	

*The capital expenditure journal for payments amounting to **R2.5 million**, made by Provincial Treasury on behalf of the Municipality in respect of the **housing projects**, is still to be processed.*

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
									3				
FLEET													
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	-	-	-	409 660	3 400 000	100%	The national transversal tender (RT57 contract) will be utilised instead of the previously indicated tender process. Currently, we are waiting for the external loans tender process to be finalised before RT57 contract can proceed.
073113000127	Purchase of Fleet	Whole of Municipality	Fleet Management	Capital Replacement Reserve	1 400 000	1 400 000	-	-	-	114 705	1 400 000	100%	
				Subtotal	6 400 000	4 800 000	-	-	-	524 365	4 800 000	100%	
OFFICE EQUIPMENT													
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	-	-	-	29 823	364 000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	-	-	30 825	4 097	19 175	38%	Funds will only be utilised once a replacement has been received.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	2 345	-	2 345	819	7 655	77%	Funds will only be utilised once claims has been approved and payment received from insurer.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	-	-	-	4 097	50 000	100%	Funds will only be utilised once claims has been approved and payment received from insurer.
				Subtotal	474 000	474 000	2 345	-	33 169	38 836	440 831	93%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	3 319 494	-	6 473 543	7 282 113	108 427 567	94%	

SECTION 3 - OPERATING REVENUE AND EXPENDITURE

Financial Performance (revenue and expenditure by municipal vote)

The municipal votes are in accordance with the GFS classification.

WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue by Vote</u>									
Vote 1 - Directorate Finance	287 149	332 267	332 267	15 237	128 660	119 807	8 854	7,4%	332 267
Vote 2 - Community Services	48 289	48 458	48 458	3 789	5 691	3 644	2 047	56,2%	48 458
Vote 3 - Corporate services	609	6 746	6 746	529	1 233	1 249	(16)	-1,3%	6 746
Vote 4 - Electricity	166 610	192 659	192 659	14 837	47 499	48 890	(1 392)	-2,8%	192 659
Vote 5 - Economic Development and Planning	86 839	59 759	85 829	124	523	10 069	(9 546)	-94,8%	85 829
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	29 613	5 612	5 617	24	5 593	22869,0%	29 613
Vote 9 - Public safety	-	-	-	-	-	-	-		-
Vote 10 - Road transport	-	-	-	-	-	-	-		-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-		-
Vote 12 - Waste management	62 720	64 932	64 932	4 149	12 598	12 568	30	0,2%	64 932
Vote 13 - Waste water management	62 776	66 373	66 373	3 535	13 992	13 903	90	0,6%	66 373
Vote 14 - Water	117 617	122 030	122 030	11 293	31 139	28 612	2 527	8,8%	122 030
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	856 042	922 836	948 907	59 106	246 953	238 766	8 187	3,4%	948 907
<u>Expenditure by Vote</u>									
Vote 1 - Directorate Finance	98 354	105 568	104 988	8 127	23 432	21 350	2 082	9,8%	104 988
Vote 2 - Community Services	175 463	187 874	188 902	14 201	39 123	39 641	(518)	-1,3%	188 902
Vote 3 - Corporate services	81 674	90 148	90 146	11 517	19 990	14 198	5 792	40,8%	90 146
Vote 4 - Electricity	153 607	182 675	182 667	19 693	34 680	42 312	(7 632)	-18,0%	182 667
Vote 5 - Economic Development and Planning	34 396	42 397	42 391	2 843	8 328	8 915	(587)	-6,6%	42 391
Vote 6 - Office of the Municipal Manager	8 197	9 713	9 713	696	2 224	2 345	(121)	-5,2%	9 713
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Technical and Infrastructure Implementation Services	18 063	25 414	25 411	1 255	3 488	5 056	(1 568)	-31,0%	25 411
Vote 9 - Public safety	-	-	-	-	-	-	-		-
Vote 10 - Road transport	-	-	-	-	-	-	-		-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-		-
Vote 12 - Waste management	73 911	80 162	80 008	3 837	11 350	12 132	(781)	-6,4%	80 008
Vote 13 - Waste water management	64 597	67 499	67 254	5 065	14 408	14 185	223	1,6%	67 254
Vote 14 - Water	89 229	92 654	92 644	9 189	22 004	16 570	5 434	32,8%	92 644
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	797 490	884 103	884 123	76 421	179 028	176 704	2 324	1,3%	884 123
Surplus/ (Deficit) for the year	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	9,4%	64 784

Unauthorized expenditure by year end would occur either for the Municipality as a whole if the adjustment budget "Total Expenditure by vote" or if any of the individual budgets for any specific votes were overspent.

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue									
Exchange Revenue									
Service charges - Electricity	150 632	170 078	170 078	14 679	46 866	47 214	(349)	-1%	170 078
Service charges - Water	98 182	103 720	103 720	11 107	30 497	27 858	2 639	9%	103 720
Service charges - Waste Water Management	46 372	49 742	49 742	3 455	13 726	13 532	194	1%	49 742
Service charges - Waste management	44 412	46 549	46 549	4 082	12 370	12 257	113	1%	46 549
Sale of Goods and Rendering of Services	4 482	26 616	26 616	250	944	4 809	(3 865)	-80%	26 616
Agency services	8 352	8 417	8 417	1 533	1 548	1 568	(20)	-1%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	27 661	2 190	6 084	6 460	(376)	-6%	27 661
Interest from Current and Non Current Assets	3 484	6 169	6 169	237	491	1 582	(1 091)	-69%	6 169
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	172	494	491	4	1%	2 076
Licence and permits	71	76	76	3	10	15	(5)	-34%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	4 055	201	720	729	(9)	-1%	4 055
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-
Property rates	161 347	173 070	173 070	10 825	71 948	55 815	16 132	29%	173 070
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	27 812	780	1 955	1 511	444	29%	27 812
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	182 290	3 475	51 313	52 260	(947)	-2%	182 290
Interest	4 020	4 554	4 554	284	857	1 230	(373)	-30%	4 554
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	12 003	494	1 772	3 111	(1 340)	-43%	12 003
Gains on disposal of Assets	-	114	114	-	-	19	(19)	-100%	114
Other Gains	-	5 546	5 546	-	-	847	(847)	-100%	5 546
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	850 549	53 767	241 593	231 308	10 286	4%	850 549
Expenditure By Type									
Employee related costs	281 511	315 821	315 821	24 161	71 718	74 560	(2 842)	-4%	315 821
Remuneration of councillors	13 148	15 017	15 017	1 113	3 332	3 243	89	3%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	15 256	25 431	33 689	(8 258)	-25%	139 207
Inventory consumed	39 711	41 790	41 790	3 197	6 838	7 312	(474)	-6%	41 790
Debt impairment	100 461	116 591	116 591	9 716	29 148	18 840	10 308	55%	116 591
Depreciation and amortisation	41 321	35 541	35 541	2 828	8 905	9 255	(350)	-4%	35 541
Interest	47 204	47 551	47 551	2 345	2 347	656	1 690	258%	47 551
Contracted services	58 563	60 429	60 007	3 477	5 883	9 352	(3 469)	-37%	60 007
Transfers and subsidies	5 501	12 080	12 080	-	-	1 667	(1 667)	-100%	12 080
Irrecoverable debts written off	-	0	0	-	-	-	-	-	0
Operational costs	78 672	94 466	94 908	14 327	25 426	18 052	7 374	41%	94 908
Losses on Disposal of Assets	7 677	64	64	-	-	-	-	-	64
Other Losses	3 616	5 546	5 546	-	-	78	(78)	-100%	5 546
Total Expenditure	797 490	884 103	884 123	76 421	179 028	176 704	2 324	1%	884 123
Surplus/(Deficit)	(44 887)	(33 554)	(33 574)	(22 654)	62 566	54 604	7 962	0	(33 574)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	73 608	5 339	5 339	7 450	(2 111)	(0)	73 608
Transfers and subsidies - capital (in-kind)	64 996	50	24 750	-	21	8	13	0	24 750
Surplus/(Deficit) after capital transfers & contributions	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 553	38 733	64 784	(17 315)	67 926	62 062	5 864	0	64 784

The year-to-date revenue is 26% of the adjustment budget of R 949 million. The expenditure is 1% more than the year-to-date budget.

The reasons for the variances in some of the income and expenditure items are as follows:

Service charges - Water

Internal water sales still need to be accounted for.

Sale of Goods and Rendering of Services

Land sales have not yet materialised, which consists of a significant component of the budget amount.

Interest from Current and Non-Current Assets

The cash balance available for investments is lower than anticipated during the budget process.

Operational Revenue (Non-Exchange Revenue)

❖ **Other Revenue - Debt Waived (Eskom)**

The Eskom debt waiver amounting to R 6 million for the full year is included in the budget.

The debt waiver will come into effect when agreement between the Municipality and Eskom is instituted.

Gains on disposal of Assets

Gains for disposal of assets will only realise when an auction is held or property has been transferred at the deeds office.

Other Gains

Medical losses and long service awards are only calculated once a year with the compilation of the financial statements at year end based on actuarial report received.

Interest (Finance cost)

Interest is paid bi-annually, in June and December. There are only three loan payments due in September and March. Finance charges on overdue Eskom account for R 1 million and finance charges on overdue account for R 79 thousands are also included in the year to date actual figure.

Cost Containment

Cost Containment In-Year Report					
Measures	Original Budget	Adjustment Budget	YTD Budget Q1	Q1 YTD Actual	Total Savings Q1
	R'000	R'000	R'000	R'000	R'000
Use of consultants	14 421	13 841	1 973	1 318	656
Travel and subsistence	475	475	154	276	(123)
Domestic accommodation	210	210	76	7	69
Sponsorships	300	300	7	20	(13)
Events and catering	305	305	58	11	47
Communication	1 910	1 910	347	160	187
Other related expenditure item	474	474	39	33	6
Total	18 095	17 515	2 655	1 826	829

The Municipal Cost Containment measurements is required in terms of the Municipal Cost Containment Regulations (MCCR), 2019. The object of the regulation is in line with Sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Act (MFMA), is to ensure that resources of a municipality and municipal entity are used effectively, efficiently and economically by implementing cost containment measures. The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure. These can then be re-prioritized to address service delivery backlogs.

Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 599	13 349	13 349	983	2 944	2 916	28	1%	13 349
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	85	102	102	8	25	24	1	4%	102
Motor Vehicle Allowance	204	240	240	16	47	29	18	61%	240
Cellphone Allowance	1 260	1 326	1 326	106	316	274	43	16%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 113	3 332	3 243	89	3%	15 017
% increase		14,2%	14,2%						14,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 258	7 439	7 439	404	1 281	1 123	158	14%	7 439
Pension and UIF Contributions	11	13	13	1	6	6	0	5%	13
Performance Bonus	228	656	656	–	–	18	(18)	-100%	656
Motor Vehicle Allowance	499	752	752	46	147	164	(17)	-11%	752
Cellphone Allowance	94	130	130	10	31	30	1	2%	130
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	39	152	152	8	25	34	(8)	-25%	152
Sub Total - Senior Managers of Municipality	5 129	9 143	9 143	469	1 489	1 374	115	8%	9 143
% increase		78,3%	78,3%						78,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	222 004	16 473	49 514	53 200	(3 686)	-7%	222 004
Pension and UIF Contributions	31 279	38 083	38 083	2 761	8 284	8 987	(703)	-8%	38 083
Medical Aid Contributions	10 732	11 630	11 630	916	2 736	2 789	(53)	-2%	11 630
Overtime	11 187	6 533	6 533	1 010	2 398	1 673	726	43%	6 533
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	10 860	13 278	13 278	998	2 921	3 369	(448)	-13%	13 278
Cellphone Allowance	812	1 061	1 061	73	223	259	(36)	-14%	1 061
Housing Allowances	1 848	1 075	1 075	92	276	269	7	3%	1 075
Other benefits and allowances	10 072	7 880	7 880	880	2 553	1 985	568	29%	7 880
Payments in lieu of leave	4 724	500	500	35	184	98	86	88%	500
Long service awards	1 105	1 780	1 780	242	468	317	152	48%	1 780
Post-retirement benefit obligations	2 379	2 669	2 669	–	–	–	–	–	2 669
Acting and post related allowance	3 284	185	185	212	671	241	429	178%	185
Sub Total - Other Municipal Staff	276 382	306 678	306 678	23 692	70 229	73 186	(2 957)	-4%	306 678
% increase		11,0%	11,0%						11,0%
Total Parent Municipality	294 659	330 838	330 838	25 274	75 051	77 803	(2 752)	-4%	330 838
		12,3%	12,3%						12,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Sub Total - Executive members Board	–	–	–	–	–	–	–	–	–
% increase									
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	–	–	–	–	–	–	–	–	–
% increase									
Other Staff of Entities									
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–	–	–
% increase									
Total Municipal Entities	–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	294 659	330 838	330 838	25 274	75 051	77 803	(2 752)	-4%	330 838
% increase		12,3%	12,3%						12,3%
TOTAL MANAGERS AND STAFF	281 511	315 821	315 821	24 161	71 718	74 560	(2 842)	-4%	315 821

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councillors and temporary workers. The active permanent employees on the system are 647, council members 27 and temporary workers on the system are 172. The active permanent employees include 6 new appointments, 4 resignations and 1 deceased. The active temporary workers include 34 new employees and 34 contracts that expired for the month of September 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for September 2025 amounts to R 1 million.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset

Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	91 515	104 798	104 613	9 096	24 143	24 971	828	3,3%	104 613
Roads Infrastructure	26 059	28 898	28 713	1 962	5 790	6 369	579	9,1%	28 713
Roads	26 045	28 849	28 664	1 962	5 790	6 363	573	9,0%	28 664
Road Structures	—	—	—	—	—	—	—	—	—
Road Furniture	13	48	48	—	—	6	6	100,0%	48
Storm water Infrastructure	30	210	210	—	—	35	35	100,0%	210
Drainage Collection	—	10	10	—	—	2	2	100,0%	10
Storm water Conveyance	30	200	200	—	—	33	33	100,0%	200
Attenuation	—	—	—	—	—	—	—	—	—
Electrical Infrastructure	12 057	15 283	15 283	1 049	2 941	3 754	813	21,6%	15 283
LV Networks	12 057	15 283	15 283	1 049	2 941	3 754	813	21,6%	15 283
Capital Spares	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure	17 991	21 459	21 459	3 140	7 247	5 035	(2 212)	-43,9%	21 459
Dams and Weirs	—	25	25	—	—	4	4	100,0%	25
Water Treatment Works	5 228	7 235	7 235	483	1 250	1 390	141	10,1%	7 235
Distribution	12 763	14 199	14 199	2 657	5 998	3 641	(2 357)	-64,7%	14 199
Sanitation Infrastructure	32 051	34 231	34 231	2 804	7 746	8 686	940	10,8%	34 231
Pump Station	1	145	145	—	—	23	23	100,0%	145
Reticulation	23 655	25 773	25 773	2 255	6 093	6 719	626	9,3%	25 773
Waste Water Treatment Works	8 394	8 313	8 313	549	1 653	1 944	291	14,9%	8 313
Solid Waste Infrastructure	3 327	4 718	4 718	142	418	1 092	674	61,7%	4 718
Landfill Sites	3 325	4 713	4 713	142	418	1 092	673	61,7%	4 713
Waste Drop-off Points	2	5	5	—	—	0	0	100,0%	5
Rail Infrastructure	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Coastal Infrastructure	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure	—	—	—	—	—	—	—	—	—
Community Assets	11 404	13 998	15 398	847	2 401	2 852	450	15,8%	15 398
Community Facilities	11 245	13 604	14 404	820	2 360	2 765	406	14,7%	14 404
Halls	1 421	1 834	1 834	115	330	389	59	15,1%	1 834
Museums	—	10	10	—	—	2	2	100,0%	10
Libraries	8	—	—	—	—	—	—	—	—
Cemeteries/Crematoria	90	909	909	25	43	71	28	39,8%	909
Public Open Space	8 097	9 630	9 630	621	1 840	2 068	228	11,0%	9 630
Nature Reserves	1 624	1 104	1 104	57	145	219	74	33,8%	1 104
Public Ablution Facilities	0	82	82	1	2	11	10	85,5%	82
Taxi Ranks/Bus Terminals	4	35	835	—	—	6	6	100,0%	835
Sport and Recreation Facilities	159	394	994	27	42	86	45	51,8%	994
Indoor Facilities	—	—	—	—	—	—	—	—	—
Outdoor Facilities	159	394	994	27	42	86	45	51,8%	994
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	21	40	40	—	—	15	15	100,0%	40
Revenue Generating	—	—	—	—	—	—	—	—	—
Non-revenue Generating	21	40	40	—	—	15	15	100,0%	40
Improved Property	21	40	40	—	—	15	15	100,0%	40
Other assets	7 663	11 352	10 527	620	1 644	2 026	382	18,9%	10 527
Operational Buildings	6 823	10 533	9 708	535	1 444	1 856	413	22,2%	9 708
Municipal Offices	6 716	10 278	9 453	523	1 417	1 836	419	22,8%	9 453
Workshops	107	256	256	12	27	20	(7)	-32,2%	256
Housing	839	818	818	86	201	170	(31)	-18,0%	818
Social Housing	839	818	818	86	201	170	(31)	-18,0%	818
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—
Intangible Assets	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	9 905
Servitudes	—	—	—	—	—	—	—	—	—
Licences and Rights	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	9 905
Computer Software and Applications	8 777	9 905	9 905	2 276	2 665	1 252	(1 413)	-112,8%	9 905
Computer Equipment	—	—	—	—	—	—	—	—	—
Computer Equipment	—	—	—	—	—	—	—	—	—
Furniture and Office Equipment	217	206	206	56	70	47	(24)	-50,3%	206
Furniture and Office Equipment	217	206	206	56	70	47	(24)	-50,3%	206
Machinery and Equipment	1 812	764	764	83	96	133	37	28,0%	764
Machinery and Equipment	1 812	764	764	83	96	133	37	28,0%	764
Transport Assets	4 252	7 618	7 176	624	1 109	1 554	444	28,6%	7 176
Transport Assets	4 252	7 618	7 176	624	1 109	1 554	444	28,6%	7 176
Land	—	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Living resources	—	—	—	—	—	—	—	—	—
Mature	—	—	—	—	—	—	—	—	—
Immature	—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	125 660	148 681	148 629	13 602	32 129	32 849	720	2,2%	148 629

SECTION 4 - CASH AND INVESTMENTS

Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	157 204	164 590	164 590	10 721	32 443	24 556	7 887	32%	164 590
Service charges	296 988	307 731	307 731	31 694	87 646	81 000	6 646	8%	307 731
Other revenue	21 125	56 218	56 218	4 203	8 044	8 512	(468)	-5%	56 218
Transfers and Subsidies - Operational	61 662	166 497	166 497	-	53 687	53 687	-		166 497
Transfers and Subsidies - Capital	103 395	72 237	72 237	-	5 656	5 656	-		72 237
Interest	7 918	9 391	9 391	729	1 645	1 699	(54)	-3%	9 391
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(577 538)	(643 794)	(643 814)	(35 599)	(159 170)	(175 201)	(16 032)	9%	(643 814)
Interest	(16 637)	(24 274)	(24 274)	(2 345)	(5 548)	(9 272)	(3 723)	40%	(24 274)
Transfers and Subsidies	(4 916)	(12 080)	(12 080)	-	-	(1 007)	(1 007)	100%	(12 080)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	96 496	9 403	24 403	(10 371)	(34 773)	335%	96 496
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	-	-	-	-		50
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	6 157	(692)	(692)	-	-	(58)	58	-100%	(692)
Payments									
Capital assets	(41 146)	(88 780)	(90 151)	(3 319)	(6 474)	(8 571)	(2 098)	24%	(90 151)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(90 793)	(3 319)	(6 474)	(8 629)	(2 155)	25%	(90 793)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	-	-		10 000
Increase (decrease) in consumer deposits	718	391	391	66	171	137	34	25%	391
Payments									
Repayment of borrowing	(14 896)	(21 257)	(21 257)	(11 652)	(15 511)	(9 173)	6 338	-69%	(21 257)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(10 866)	(11 586)	(15 340)	(9 036)	6 304	-70%	(10 866)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(5 163)	(5 502)	2 589	(28 035)			(5 163)
Cash/cash equivalents at beginning:	16 383	11 736	11 736	25 719	17 627	11 736			17 627
Cash/cash equivalents at month/year end:	17 624	7 964	6 573	20 216	20 216	(16 299)			12 464

Cash/cash equivalents at the month/year end:	-	20 216 487
Unspent grants		4 140 763
Contribution CRR		3 475 189
Call Deposit Investment -Ring fenced		11 527 830
Net cash & cash equivalents		1 072 704

COST COVERAGE RATIO

Formula: Cash/cash equivalents / Fixed monthly operating expenditure

* Fixed monthly operating expenditure exclude Debt Impairment, Depreciation and asset impairment and housing operating grants expenditure

Cash/cash equivalents	1 072 704
Fixed Monthly Operating Expenditure (budget)	59 523 360
Cost coverage ratio	1 days
Working Capital ratio	1

Investments

The municipality has an amount of R 15 million on fixed deposit and Sanlam Share Investment of R 274 thousand as illustrated in the table below. The Standard bank 78805570005 account for R 12 million is ring-fenced for the grants.

The municipality's bank account per bank statement reflects a positive balance as at the end of September 2025.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 s	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
<u>Municipality</u>											
Sanlam	Semi-Annually	-	Yes	Variable		-	274	-	-	-	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,75%	30 September 2025	11 825	148	(445)	-	11 528
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,75%	30 September 2025	3 450	25	-	-	3 475
							-	-	-	-	-
Municipality sub-total							15 549	173	(445)	-	15 277
<u>Entities</u>											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							15 549	173	(445)	-	15 277

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: September 2025							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/09/2025	Interest paid	Repayments	Balance 30/09/2025
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	2 579			2 579
DBSA	103108/1-2	11.38	30/9/2028	3 516	201	422	3 094
DBSA	103313/1	9.85	31/3/2029	8 407	415	882	7 525
DBSA	103817/3	11,06	21/12/2030	5 706			5 706
STANDARD BANK	272400572/537632	12,22	30/6/2026	1 106			1 106
STANDARD BANK	000600703	8,26	28/6/2030	3 132			3 132
STANDARD BANK	000600712	9,76	29/6/2035	5 308			5 308
STANDARD BANK	000682253	10,79	30/12/2036	4 135			4 135
STANDARD BANK	000682253	10,79	30/12/2036	3 498			3 498
STANDARD BANK	000682253	10,79	30/12/2036	3 900			3 900
STANDARD BANK	000682253	10,79	30/12/2036	1 003			1 003
STANDARD BANK	000748692	10,58	30/06/2027	2 580			2 580
STANDARD BANK	000748692	10,58	30/06/2027	1 417			1 417
STANDARD BANK	000748736	10,99	29/06/2028	3 216			3 216
STANDARD BANK	000748754	11,6	30/06/2032	8 567			8 567
STANDARD BANK	000748754	11,6	30/06/2032	1 351			1 351
STANDARD BANK	000748773	12,27	30/06/2037	8 787			8 787
STANDARD BANK	000748773	12,27	30/06/2037	139			139
ABSA	40-7908-8994	10,79	27/6/2027	2 809		2	2 807
ABSA	3050777789	9,19	30/6/2026	459		1	458
ABSA	3050777763	9,62	30/6/2029	1 685		1	1 685
ABSA	3052887574	9,19	30/6/2027	1 061		5	1 055
ABSA	3054670983	8,66	30/10/2026	4 551	195	1 401	3 149
ABSA	3054671133	9,19	30/10/2028	2 953	136	355	2 598
ABSA	3054671256	9,89	30/10/2031	1 508	75	82	1 426
ABSA	3058757317	10,53	30/06/2028	872		2	870
ABSA	3058757317	10,53	30/06/2028	4 214		10	4 204
ABSA	3058757341	11,59	30/06/2033	2 263		8	2 255
ABSA	3058757341	11,59	30/06/2033	6 110		23	6 087
ABSA	3058757325	12,32	30/06/2038	47 410		117	47 293
NEDBANK	05 / 78310356050	10,45	30/06/2034	2 020			2 020
Total				146 260	1 022	3 311	142 948

Outstanding loans at the end of September 2025 amount to R 143 million, a total of R 4,3 million was paid towards the loans of which R 1 million was paid in interest and R 3,3 million towards redemption. Repayment amount includes period 13 transactions. Long term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2024/25	Budget Year 2025/26							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	148 083	157 991	157 991	12 130	35 408	49 723	(14 315)	-28,8%	157 991
Local Government Equitable Share	140 900	150 030	150 030	11 376	33 765	49 122	(15 357)	-31,3%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	88	162	–	162		1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	333	680	356	324	91,0%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 131	333	801	245	556	227,4%	4 131
Integrated National Electrification Programme [Schedule 5B]	357	–	–	–	–	–	–		–
Water Services Infrastructure Grant	230	–	–	–	–	–	–		–
		–	–	–	–	–	–		–
Provincial Government:	12 171	24 295	24 295	961	2 571	2 537	35	1,4%	24 295
Community Development Workers	86	113	113	19	26	–	26		113
Human Settlement Development	1 488	2 080	2 080	–	–	347	(347)	-100,0%	2 080
Informal Settlements	–	10 000	10 000	–	–	1 667	(1 667)	-100,0%	10 000
Library Service	9 938	10 307	10 307	826	2 429	224	2 205	984,0%	10 307
Maintenance of Main Roads	–	145	145	116	116	24	92	382,0%	145
Municipal Water Resilience Grant	–	1 650	1 650	–	–	275	(275)	-100,0%	1 650
Thusong Centre	140	–	–	–	–	–	–		–
Financial Management Capacity Building Grant	519	–	–	–	–	–	–		–
District Municipality:	212	–	–	–	–	–	–		–
Safety Project Grant	212	–	–	–	–	–	–		–
Other grant providers:	449	4	4	–	–	1	(1)	-100,0%	4
Public Contributions and Donations	–	4	4	–	–	1	(1)	-100,0%	4
SETA	449	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	160 915	182 290	182 290	13 090	37 979	52 260	(14 281)	-27,3%	182 290
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	27 537	2 222	5 339	–	5 339		27 537
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	27 537	2 222	5 339	–	5 339		27 537
Integrated National Electrification Programme (Municipal Grant)	2 380	–	–	–	–	–	–		–
Water Services Infrastructure Grant	1 535	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Provincial Government:	9 922	44 700	46 071	–	–	7 450	(7 450)	-100,0%	46 071
Human Settlements	2 721	10 000	10 000	–	–	1 667	(1 667)	-100,0%	10 000
Informal Settlements	6 516	34 700	34 700	–	–	5 783	(5 783)	-100,0%	34 700
Regional socio economic projects (RSEP)	629	–	1 371	–	–	–	–		1 371
Financial Management Capacity Building Grant	55	–	–	–	–	–	–		–
District Municipality:	55	–	–	–	–	–	–		–
Safety Project Grant	55	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	35 759	72 237	73 608	2 222	5 339	7 450	(2 111)	-28,3%	73 608
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	255 898	15 313	43 318	59 710	(16 392)	-27,5%	255 898

Expenditure for the provision of free basic services from the Equitable Share Grant is incurred on a monthly basis. Expenditure in respect of the Finance Management Grant and MIG, are incurred in accordance with business plans. Expenditure in respect of the Low Cost Housing is once off payments and are done in accordance with claims submitted to either Provincial or National Government.

SECTION 7 - DEBTORS

The schedules were compiled in line with how figures are currently reflecting on the financial system.

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	Budget Year 2025/26									Total	Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	12 236	4 206	2 958	2 965	2 944	2 293	13 220	49 009	89 830	70 430	
Trade and Other Receivables from Exchange Transactions - Electricity	8 557	2 506	410	577	113	97	544	1 660	14 464	2 992	
Receivables from Non-exchange Transactions - Property Rates	11 088	3 010	39 511	1 930	2 754	860	6 042	20 723	85 917	32 309	
Receivables from Exchange Transactions - Waste Water Management	4 230	2 324	1 907	1 821	1 764	1 299	9 054	52 050	74 450	65 989	
Receivables from Exchange Transactions - Waste Management	4 376	2 694	2 298	2 165	2 019	1 488	10 335	58 378	83 754	74 386	
Receivables from Exchange Transactions - Property Rental Debtors	87	34	63	20	13	12	89	581	901	716	
Interest on Arrear Debtor Accounts	2 430	2 510	2 492	2 835	3 640	2 274	15 492	74 336	106 009	98 578	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	
Other	(34 961)	383	42	358	422	163	1 241	3 050	(29 303)	5 233	
Total By Income Source	8 043	17 666	49 680	12 670	13 669	8 486	56 018	259 788	426 021	350 632	
Pre-Audit Outcome 2024/25 - totals only	54 372	19 863	9 921	9 760	12 087	7 947	45 570	248 230	407 748	323 593	
Debtors Age Analysis By Customer Group											
Organs of State	(5 790)	981	8 001	166	159	151	1 197	3 846	8 711	5 519	
Commercial	467	3 380	25 162	1 260	3 110	581	3 458	12 939	50 358	21 349	
Households	11 287	12 065	15 664	8 700	9 869	7 352	46 992	217 664	329 592	290 577	
Other	2 078	1 241	854	2 544	531	402	4 371	25 340	37 361	33 187	
Total By Customer Group	8 043	17 666	49 680	12 670	13 669	8 486	56 018	259 788	426 021	350 632	

Reason for a negative on "Other" under Debtors Age Analysis by Income Source:

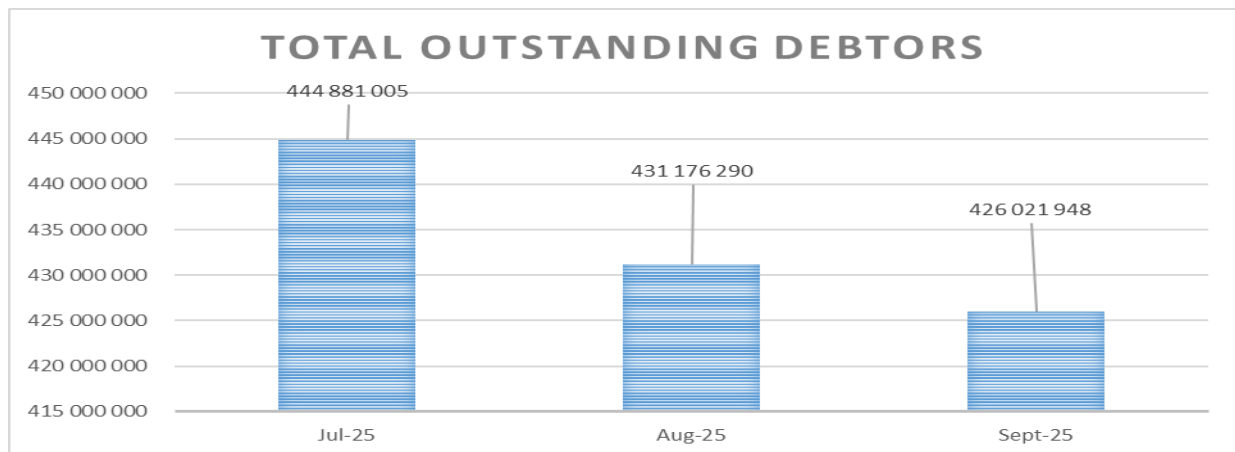
A significant portion of the credit balance under Debtors Age Analysis by Income Source "Other (0-30)" consists of payments in advance that are captured as part of the debtor's system. These advance payments are recorded as credits on the relevant consumer accounts until such time as the associated charges become due.

In addition to standard advance payments, the credit balance is also increased by consumers who choose to pay their annual rates and other municipal charges ahead of the official due date. These early payments are also processed and reflected as payments in advance within the system, further contributing to the credit total reflected under the "Other" category.

7.1 Debtors as at 30 September 2025

The total debtors outstanding as at 30 September 2025 is R 426 million, which represents a 1.2% difference from the previous month.

7.2 Movement in outstanding debtor's month-to-month (excluding arrangements)



7.2 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 30 September 2025 is 80% which is 11% higher than the previous month and 3% higher than the same period last year.

Reasons and challenges are as follows:

- A service provider was appointed on 1 July 2025 to assist with debt collection.
- Theewaterskloof Municipality internal debt collection department has carried out the following activities:

SEPTEMBER 2025 SUMMARY	
Number of debtors contacted telephonically	120
Number of answered calls	80
Number of unanswered calls, voicemail, does not exist and does not know the debtor	40
Number of payment arrangements	3
Number of notices sent by email/post email	130
Number of debtors refusing payment	1
Legal Action: process started on Section 129 demands with the value of R 2 million.	20

- Ratepayers were given two options for the payment of rates for the 2025/2026 financial year:
 - Annual payment option: One full payment for the entire financial year, payable within three months (by October 2025) from the levy date.
 - Monthly instalments: Twelve equal monthly instalments, with levies charged at the beginning of each month.

Although the full annual amount was levied in July 2025, the amount was charged in advance for the entire year. Payment received to date is R 39 million. Payment for annual rates can be made until October 2025.

Total outstanding Annual Rates

Item	Amount
Total Outstanding	R 19 424 629
Arrangement	R 1 213 909
Total Outstanding (Annual Rates)	R 20 638 539

Credit Control Actions for the period ending September 2025:

Activity	Sep-25
Pre-disconnection notices issued	4 057
Credit control SMS's	6 598
Disconnections	290
Reconnections	83
Arrangements	66
Extensions	619
Default -Arrears	
Default Arrears List - Water	187,104,040
Default Arrears List - Electricity	8,381,488
Collection on arrears	
Amount Collected - Water	2,864,637
Amount Collected - Electricity	6,490,288
TOTAL	9,354,924

Analysis

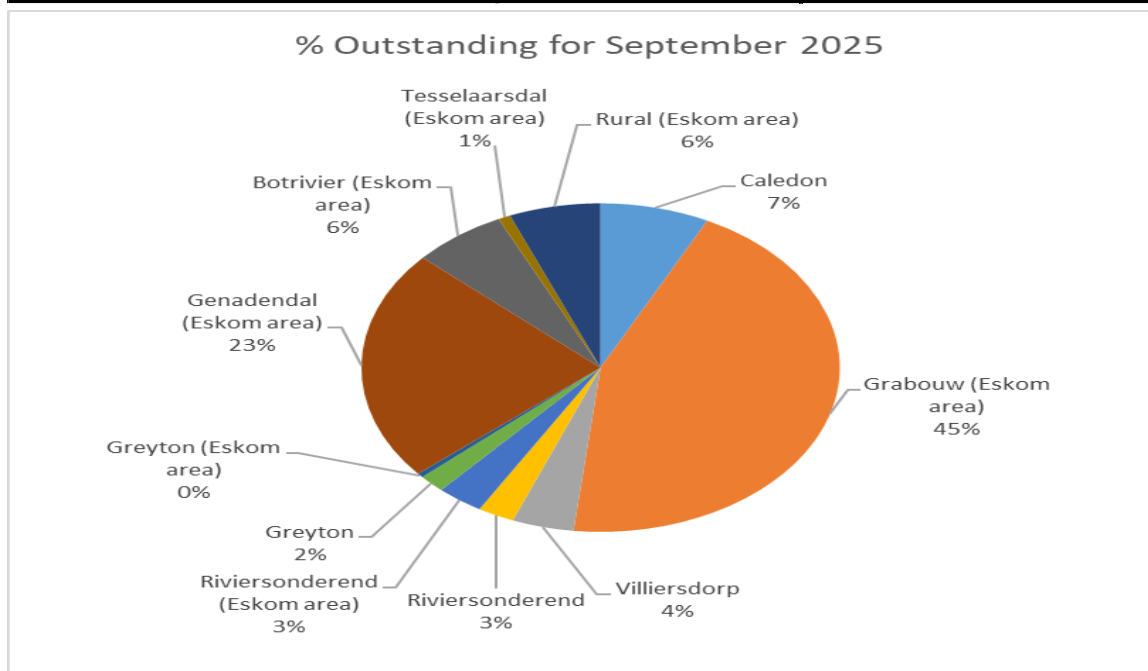
- **Improved Disconnection Activity:** The number of disconnections increased compared with August, signaling an improved enforcement despite operational constraints.
- **Consistent Customer Engagement:** Volumes of credit control SMS's and arrangements remained stable, indicating continuous engagement with consumers.
- **Revenue Recovery:** Combined collections from water and electricity arrears amount to R 9 million, confirming a positive impact of sustained recovery actions.
- **Collection Constraints:** The continued unavailability of replacement water meters has become a major limiting factor, restricting new installations and reconnections in turn it negatively affects both revenue collection and consumption control.

Operational Challenges:

- **Fleet Constraints:** The meter-reader vehicle was faulty for a few days, resulting in delays.
- **Limited Disconnection Capacity:** Only one operational vehicle was available, limiting the ability to complete scheduled disconnections while also attending to reconnections, faulty meters, and variation reports

7.3 Outstanding debt per town as at 30 September 2025:

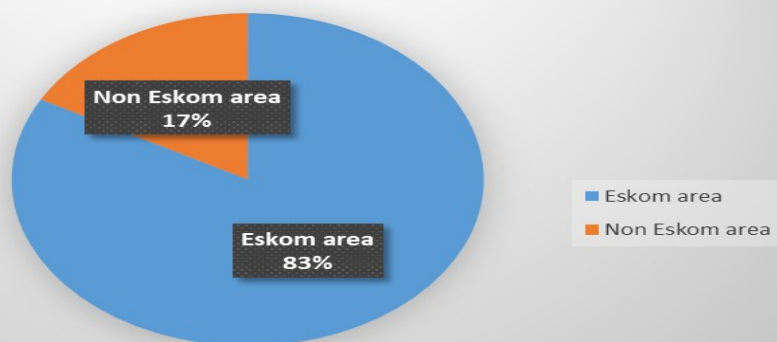
September 2025		
Town	Amount outstanding for September 2025	% Outstanding for September 2025
Caledon	R 31 392 812	7,4%
Grabouw (Eskom area)	R 189 299 188	44,4%
Villiersdorp	R 17 788 975	4,2%
Riviersonderend	R 10 530 908	2,5%
Riviersonderend (Eskom area)	R 13 440 288	3,2%
Greyton	R 7 633 015	1,8%
Greyton (Eskom area)	R 1 828 492	0,4%
Genadendal (Eskom area)	R 97 254 320	22,8%
Botrivier (Eskom area)	R 26 962 933	6,3%
Tesselaarsdal (Eskom area)	R 3 541 804	0,8%
Rural (Eskom area)	R 26 349 212	6,2%
Total	R 426 021 947	100%



7.4 Outstanding debt for Eskom area (where no electricity meters can be blocked) against Non-Eskom areas as at 30 September 2025:

September 2025		
Town	Amount outstanding for September 2025	% Outstanding for September 2025
Eskom area	R 358 676 238	84%
Non-Eskom area	R 67 345 710	16%
Total	R 426 021 948	100%

% Outstanding Debtors (Eskom/Non Eskom) area for September 2025



SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	39	–	–	–	–	–	–	39
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 756	300	–	1 021	89	–	0	–	5 166
Auditor General	–	810	258	110	734	84	4 990	–	6 986
Other	97	25	–	–	1	–	39	47	209
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	3 853	1 174	258	1 131	823	84	5 030	47	12 401

Partial creditor payments were made for September 2025.

The following amount of R 132 million is outstanding after trade creditors and Eskom invoices/arrangements and accruals have been included:

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	128	9 702	15 348	4 010	2 924	13 816	45 024	90 952
Bulk Water	–	39	–	–	–	–	–	–	39
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 756	300	–	1 808	89	–	0	27 356	33 310
Auditor General	–	810	258	110	734	84	4 990	–	6 986
Other	97	25	–	–	1	–	39	47	209
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	3 853	1 302	9 961	17 266	4 833	3 009	18 845	72 427	131 497

The tenders awarded for September 2025 are as follows:

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
ENG 14/2024/25	Water Pipe Replacement in Sam Street and Gaffley Street in Grabouw Phase 2	Ikapa Reticulation and Flow CC	Capital (Grant)	R 2 615 639	R 2 502 239	N/A	N/A
ENG 01/2025/26	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period F01 July 2025 Until 30 June 2028 Item 1: 4x4 Digger Loader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 2: Front End Loader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 3: Tipper Truck (Wet Rate) 10-12m³ back tipper and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 4: Tipper Truck (Wet Rate) 20m³ side tipper and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 5: Excavator (Wet Rate) 30 ton and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 6: Excavator (Wet Rate) 20 ton and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 7: D6 Bulldozer – Minimum with Chains (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 8: Grader (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 9: Water Truck (Wet Rate) and Establishment & De – establishment	XMoor transport (Pty) Ltd.	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 10: Roller (10 ton normal) and Establishment & De – establishment	Mmazwi Civil and Construction cc	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
	Leasing Of Various Plant And Equipment For Solid Waste Sites in Caledon Period From 01 July 2025 Until 30 June 2028 Item 11: Roller (10 ton pad foot) and Establishment & De – establishment	FineCorp Trading 113 CC	Operational	Rates	R 2 402 356	R 2 510 462	R 2 573 224
DEV 04/2024/25	Installation Of Civil Engineering Services For The Upgrading Of Botrivier Beaumont Residential Accomodation (Tra)	Batsini (Pty) Ltd.	Capital (Grant)	R 4 828 956	R 10 400 000	N/A	N/A

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
COMM 04/2025/26	ITEM 1-POLYACRYLAMIDE EMULSION	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 2-CATIONIC POLYMER	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 3-BLEND OF ALUMINIUM CHLOROHYDRATE AND POLYDADMAC	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 5-LIQUID ALUMINIUM SULPHATE CONCENTRATE	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 6-CALCIUM HYDROXIDE: Ca(OH) ₂	Chlorcape (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 7-SODA ASH	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 8-SODIUM HYPOCHLORITE: NaOCl	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 8-CHLORINE GAS (70kg)	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 9-FERRIC SULFATE SOLUTION 60%	2ACS Services (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 12-LIQUID SODIUM ALUMINATE	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
COMM 04/2025/26	ITEM 13-SODIUM BENTONITE	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 16-POWDER ACTIVATED CARBON	Deefour (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 17-PURE SALT (SODIUM CHLORITE)	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 18-SULFURIC ACID (H ₂ S)	Chemtoll (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 19-CALCIUM HYPOCHLORITE TABLETS CA(OCl) ₂	K2021386688 (South Africa) (Pty) Ltd. t/a Chemcape	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 20-N-(PHOSPHONOMETHYL)GLYCINE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 21-SYSTEMIC PESTICIDE/HERBICIDE (PHENOXY COMPOUND)	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 22-DCMU (3-[3,4-DICHLOROPHENYL]-1,1-DIMETHYLUREA)	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 23-(RS)-2-[4-METHYL-5OXO-4-PROPAN-2-YL-1H-IMIDAZOL-2-YL]PYRIDINE-3-CARBOXYLIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 24-3,5,6-TRICHLORO-2-PYRIDINYL]OXY]ACETIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 25-6,7-DIHYDRODIPYRIDO[1,2-A:2',1'-C]PYRAZINEDIIM DIBROMIDE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 26-(RS)-2-AMINO-4-(HYDROXY(METHYL)PHOSPHONOYL]BUTANOIC ACID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 27-GLYPHOSATE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
COMM 04/2025/26	ITEM 28-PICLORAM AND TRICLOPYR	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 29-IMAZAPYR	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 30-IMIDACLOPRID	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	ITEM 31-PROPICONAZOLE	Leafix (Pty) Ltd.	Operational	Rates	R 3 955 000	R 4 132 976	R 4 236 303
	The Provision of Security Services for Theewaterskloof Municipality: Guarding, Alarm Installation, Monitoring and Response From Date of Appointment to 30 June 2028- Part A	Unitrade 1047 (Pty) Ltd. t/a Isidingo Security Services	Operational	Rates	R 4 166 498	R 4 353 990	R 4 549 920
	The Provision of Security Services for Theewaterskloof Municipality: Guarding, Alarm Installation, Monitoring and Response From Date of Appointment to 30 June 2028- Part B	Sibakulu Trading (Pty) Ltd.	Operational	Rates	R 4 166 498	R 4 353 990	R 4 549 920
COR 02/2025/26	Supply, Delivery and Installation of Two (2) New Digital Photocopiers at Various Offices of the Theewaterskloof Municipality from Date of Appointment until 30 June 2028- Part A	Konica Minolta South Africa a Division of Bidvest Office (Pty) Ltd.	Capital	R 216 220	R 364 000	N/A	N/A
	Supply, Delivery and Installation of Two (2) New Digital Photocopiers at Various Offices of the Theewaterskloof Municipality from Date of Appointment until 30 June 2028- Part B	Konica Minolta South Africa a Division of Bidvest Office (Pty) Ltd.	Operational	R 695 123	R 471 345	R 493 247	R 505 940
				8 355 938,48			

SECTION 9 – NON-FINANCIAL INFORMATION

Community Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Project	YTD Actual	Year to Date Values for Quarter ending September 2025					
														Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL27	Community Services	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works ((% achievement all WTW's/WTW's tested)	Average % water compliance in terms of SANS 241 achieved	Director: Community Services	92.22%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	[Unspecified]	0%	90%	90%	0%	R		
TL28	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values ((% compliance of all WWTW's achieved / the number of WWTW's tested))	Average % achieved	Director: Community Services	58.35%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	[Unspecified]	0%	65%	65%	0%	R		
TL29	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	Director: Community Services	21.68%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	[Unspecified]	0%	22%	22%	0%	B		
TL30	Community Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	Director: Community Services	0%	Budget Expenditure Report	Last Value	Percentage	95%	[Unspecified]	0%	0%	0%	0%	N/A		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <=	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		4

Economic Development and Planning

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL36	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Create temporary work opportunities in terms of EPWP by 30 June 2026	Number of temporary work opportunities created	327	Participant list	Accumulative	Number	251	0	50	50	0	R		
TL37	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Investment Policy and Implementation Framework submitted to Council by 30 June 2026	Investment Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL38	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL39	Economic Development and Planning	Basic Service Delivery	Improve the social environmental fabric of TWK community	Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026	Expanded Policy Works Policy and Implementation Protocol submitted to Council by 30 June 2026	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A		
TL40	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Land Audit and submit to Council by 28 February 2026	Land Audit completed and submitted to Council by 28 February 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL41	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Draft Strategic Land Management Strategy to Council by 30 June 2026	Draft Strategic Land Management submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL42	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL43	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Review the Human Settlements Pipeline and submit to Council by 31 December 2025	Human Settlements Pipeline reviewed and submitted to Council by 31 December 2025	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL44	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Service 408 sites in Villiersdorp Destiny Farm (Phase 2b) by 30 June 2026	Number of sites serviced	0	Practical Completion certificate	Accumulative	Number	408	0	100	100	0	R		
TL45	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Caledon Riemvasmaak by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL46	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Botrivier Beaumont (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL47	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Grabouw Rooidakke 1054 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL48	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Botrivier Beaumont Temporary Residential Area (TRA) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL49	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Submit a Project Feasibility Report for Greater Villiersdorp UISP (2600) to the Department of Infrastructure by 30 June	Feasibility Report submitted to the Department of Infrastructure by 30 June	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL50	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Grabouw Hillside Top Structures by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL51	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Greater Grabouw Planning by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	10%	10%	0%	R		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		16

Financial Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL7	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	82.70%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	80%	70%	70%	80%	G2	[D283] Manager: Revenue: Target Achieved (September 2025)	
TL8	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 ((Total Operating Revenue-Operating Grants)/Debt Service Payments (i.e. interest + redemption) due within one year)	Ratio achieved	12.15	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	0	0	0	0	N/A		
TL9	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	0	Section 71 Report/Financial Statements	Last Value	Number	1.20	0	0	0	0	N/A		
TL10	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	88.69%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	0%	0%	0%	0%	N/A		
TL11	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year	Number of indigent households receiving free basic water	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 064	6 250	6 250	5 064	O	[D287] Director: Financial Services: 4299 Applications. Will increase on a monthly basis (July 2025) [D287] Director: Financial Services: 4809 Applications. Will increase on a monthly basis (August 2025) [D287] Director: Financial Services: Increase month to month (September 2025)	[D287] Director: Financial Services: Credit control actions, reminders, outreach. (August 2025) [D287] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Performance Comment	Corrective Measures
												Original Target	Target	Actual	R				
TL12	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year	Number of indigent households receiving free basic electricity	2	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 700	1 867	2 700	2 700	1 867	R			[D288] Director: Financial Services: 2611 Applications. Will increase on a monthly basis (July 2025) [D288] Director: Financial Services: 2547 Applications. Will increase on a monthly basis (August 2025) [D288] Director: Financial Services: increase month to month (September 2025)	[D288] Director: Financial Services: Credit control, reminders, outreach. (August 2025) [D288] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL13	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic refuse removal	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 077	6 250	6 250	5 077	O			[D289] Director: Financial Services: 4311 Applications. Will increase on a monthly basis (July 2025) [D289] Director: Financial Services: 4822 Applications. Will increase on a monthly basis (August 2025) [D289] Director: Financial Services: increase month to month (September 2025)	[D289] Director: Financial Services: Credit Control, reminders, outreach. (August 2025) [D289] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL14	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic sanitation	6	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 077	6 250	6 250	5 077	O			[D290] Director: Financial Services: 4299 Applications. Will increase on a monthly basis (July 2025) [D290] Director: Financial Services: 4809 Applications. Will increase on a monthly basis (August 2025) [D290] Director: Financial Services: increase month to month (September 2025)	[D290] Director: Financial Services: Credit control, reminders, outreach. (August 2025) [D290] Director: Financial Services: credit control actions and public awareness campaigns (September 2025)
TL15	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2025/25 financial year	Number of residential properties which are billed for water or have prepaid meters	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000	16 070	16 000	16 000	16 070	G2			[D291] Manager: Revenue: Target Achieved (September 2025)	
TL16	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560	7 565	7 560	7 560	7 565	G2			[D292] Manager: Revenue: Target Achieved (September 2025)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective Measures
TL17	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for refuse removal once a month	16	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100	16 132	16 100	16 100	16 132	G2	[D293] Manager: Revenue: Target Achieved (September 2025)	
TL18	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25	Number of residential properties which are billed for sewerage	15	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680	15 727	15 680	15 680	15 727	G2	[D294] Manager: Revenue: Target Achieved (September 2025)	
TL19	Financial Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of project budget spent on the replacement of water meters project by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	0%	Report From The Financial System	Last Value	Percentage	95%	0%	10%	10%	0%	R	[D295] Director: Financial Services: going out on tender for the raising of loans before procurement can commence (September 2025)	[D295] Director: Financial Services: going out on tender for the raising of loans before procurement can commence (September 2025)
TL20	Financial Services	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025	Annual Financial Statements submitted to the AG	1	Acknowledgement of receipt	Carry Over	Number	1	0	1	1	1	G	AFS submitted at end August 2025	

Overall Summary of R

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0

Office of the Municipal Manager

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025					
												Original Target	Target	Actual	R	Performance Comment	Corrective
TL1	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the final IDP to Council by 31 May 2026	Final IDP submitted to Council		1 Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL2	Office of the Municipal Manager	Financial Viability	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2026	Final budget submitted to Council		1 Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL3	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2026	Report submitted to Council		1 Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL4	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Draft Annual Report to Council by 31 January 2026	Draft Annual Report submitted to Council		1 Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL5	Office of the Municipal Manager	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2026 (Actual amount spent on capital projects)	% of capital budget spent	56.69%	S71 Report And Financial Statements	Last Value	Percentage	95%	0%	10%	10%	0%	R		
TL6	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2025	Annual Performance Report Submitted		1 Confirmation by AG	Carry Over	Number	1	1	1	1	1	G	[D282] Municipal Manager: Email attached where submit	

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		6

Technical and Infrastructure Implementation Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						Performance Comment	Corrective Measures
													Original Target	Target	Actual	R				
TL31	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	%budget spent	Director: Technical and Infrastructure Implementation Services	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A	[D307] Manager: Contracts and Compliance: Construction has not started (July 2025) [D307] Manager: Contracts and Compliance: Construction of phase 2 has commenced (August 2025) [D307] Manager: Contracts and Compliance: Construction progressed well during September (September 2025)			
TL32	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	Water Treatment Works upgraded and expanded by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Completion certificate	Carry Over	Number	90	7	10	10	7	R	[D308] Manager: Contracts and Compliance: Tender advertisement period ended 29 August (July 2025) [D308] Manager: Contracts and Compliance: Tender advertisement period ended 29 August. 9 Tenders were received (August 2025) [D308] Manager: Contracts and Compliance: 7% spending of the project budget was achieved. The target of 10% at September and 40% at December was incorrectly captured for this KPI. The project related to this KPI is still in procurement stage and construction will commence in the first quarter of 2025. These targets were due to be captured against KPI D1422 for Botrivier WWTW Phase 2, which is currently under construction. (September 2025)	[D308] Manager: Contracts and Compliance: No corrective measure applicable. Non achievement of this target is due to incorrect capture on the SDBIP. The targets will be corrected with the February adjustment budget (September 2025)		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025						
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures	
TL33	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Complete the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision project by 30 June 2026	Project completed by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A	[D309] Manager: Contracts and Compliance: Construction continued throughout August (July 2025) [D309] Manager: Contracts and Compliance: Construction continued throughout August under strict security protection against possible attacks on the contractor's personnel (August 2025) [D309] Manager: Contracts and Compliance: Construction progressed well during September (September 2025)		
TL34	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Limit unaccounted electricity to less than 12% as at 30 June 2026 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	% unaccounted electricity captured in the report	Director: Technical and Infrastructure Implementation Services	3.70%	Distribution Losses Report	Reverse Last Value	Percentage	10%	0%	10%	10%	0%	B			
TL35	Technical and Infrastructure Implementation Services	Basic Service Delivery	Democratic, responsive, and accountable government	Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026	Number of MoU's signed	Director: Technical and Infrastructure Implementation Services	0	Signed MOU	Carry Over	Number	1	0	0	0	0	N/A			

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0

Corporate Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending September 2025							
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures	POE	POE Attachment
TL21	Corporate Services	Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent	Director: Corporate Services	0.06%	Budget Expenditure Report	Last Value	Percentage	0.10%	0%	0%	0%	0%	N/A				
TL22	Corporate Services	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed	Director: Corporate Services	2	Appointment letters and Equity Plan	Accumulative	Number	2	0	0	0	0	N/A				
TL23	Corporate Services	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2026	Organogram submitted	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL24	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Rewards and Recognitions Policy to Council by 30 June 2026	Rewards and Recognitions Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL25	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Probation Policy to Council by 30 June 2026	Probation Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A				
TL26	Corporate Services	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 30 September 2025	Employment Equity Report submitted by 30 September 2025	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	1	1	0	R	The Employment Equity report will be submitted to the Department of Employment and Labour by 15 January 2025 as indicated in the Letter of the Department to HR	The KPI target date must be amended		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		6

SECTION 10 - QUALITY CERTIFICATION

I, W Hendricks, the municipal manager of Theewaterskloof Municipality, hereby certify that – (mark as appropriate)

- ☒ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the month of September 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: W Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: _____



Date: 08-10-2025

Print Name: P Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: _____



Date: 08-10-2025