FINANCIAL REPORT ITEM: FOURTH QUARTER (APRIL 2026 – JUNE 2026)

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 30 June 2026.

LEGAL REQUIREMENTS

The report for the fourth quarter (April 2026 – June 2026), 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 June 2026, 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 June 2026.**
2. **Council notes that this is a provisional report and that amendments will be made after the year-end procedures have been concluded, a final report will be prepared after the conclusion of the Annual Financial Statements and will be tabled to council.**

BUDGET STATEMENT

JUNE 2026

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 June 2026 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. The municipality uploads both the report and schedules in all platforms for completeness.

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	850 549 093	884 103 200
Adjustment Budget 16 April 2026	118 223 533	863 062 176	905 961 798
Actual Result (YTD)	68 096 478	795 294 345	764 871 638
Variance	50 127 055	67 767 831	141 090 160
Variance %	42%	8%	16%

Operating revenue currently reflects a variance of 8% and operating expenditure a variance of 16%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	843 635 495	29 558 504	66 744 347	73 351 117	66 806 138	62 262 511	70 765 384	61 839 040	60 099 291	51 958 569	63 040 815	60 638 904	61 943 694	729 008 313	86%
Operating Expenditure (Non Cash)	55 892 533	62 326 303	2 858 036	3 445 549	3 070 171	3 224 994	2 920 933	3 159 675	2 943 581	2 744 518	3 009 624	2 803 621	2 946 662	2 735 962	35 863 325	58%
Total Operating Expenditure	884 103 200	905 961 798	32 416 540	70 189 896	76 421 288	70 031 132	65 183 444	73 925 059	64 782 620	62 843 809	54 968 193	65 844 436	63 585 566	64 679 655	764 871 638	84%
Operating Income (excl. Capital Grants)	850 549 093	863 062 176	137 710 769	50 115 155	53 767 366	54 060 601	51 387 300	101 957 916	55 482 966	54 057 896	69 769 054	38 738 753	83 838 212	44 408 358	795 294 345	92%
TELEPHONE	755 250	518 471	4 730	46 914	48 307	37 742	47 815	42 868	40 806	34 242	5 480	15 918	8 648	10 916	344 385	66%
STREETLIGHTS	9 539 515	5 198 367	189 360	1 415 822	1 244 653	1 111 009	1 094 060	1 229 781	1 048 738	1 125 411	-5 606 759	136 692	-138 090	10 651	2 861 330	55%
FUEL	10 392 950	10 389 879	228 456	486 175	682 340	925 484	704 921	485 370	886 329	572 217	545 313	684 105	596 662	1 432 701	8 230 072	79%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	139 661 951	7 411 474	10 682 955	13 375 585	11 739 538	12 635 308	11 448 593	12 993 533	11 222 934	495 183	7 615 693	11 493 136	8 937 356	120 051 288	86%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 075 448	-	1 399	142 664	24 000	130 000	1 990	112 998	14 467	-	17 700	52 900	151 370	649 488	31%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 911 241	129 760	37 561	59 428	68 137	280 713	173 014	159 445	81 824	158 716	71 625	75 125	148 699	1 444 047	76%
Other Materials - Maintenance Materials (Networks)	539 455	655 577	151 754	111 367	24 775	59 799	172 147	12 877	4 822	240	99 870	1 065	272	-	638 988	97%
GRANTS INCOME	104 497 000	67 492 273	6 504 000	5 819 000	-	8 659 800	4 292 730	8 491 470	113 000	3 762 634	19 498 052	1 094 476	-	-	58 235 163	86%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	-	-	50 019 000	-	-	37 507 000	-15 484 000	30 968 000	-	150 030 000	100%
GRANTS EXPENDITURE	104 497 000	68 155 414	817 396	4 798 907	3 936 705	3 278 737	4 937 935	4 943 564	4 094 275	1 276 126	4 632 975	8 940 229	3 840 829	7 409 767	52 907 443	78%
Equitable Shares Expenditure	74 340 569	83 334 000	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 944 500	6 944 500	6 944 500	6 944 500	6 944 500	78 087 832	94%
Equitable Shares Expenditure Free Basic Services	75 689 431	66 696 000	5 554 360	4 444 566	5 180 775	5 319 311	4 966 834	4 963 586	6 768 772	5 725 752	5 713 848	5 821 003	6 446 728	5 748 751	66 654 286	100%
PAYROLL	300 668 959	287 210 518	21 950 407	22 385 489	22 082 035	22 727 784	23 384 777	22 690 040	22 366 582	22 501 554	22 576 691	22 078 657	22 007 173	22 373 308	269 124 495	94%
ACTING ALLOWANCE	185 000	2 870 389	231 634	227 349	211 704	191 479	202 970	145 874	210 581	248 273	148 585	224 080	206 528	194 142	2 443 198	85%
OVERTIME	6 532 764	11 284 107	701 732	686 634	1 009 935	775 514	720 480	827 438	925 291	769 138	691 374	754 171	940 638	1 057 424	9 859 769	87%
SPECIAL ALLOWANCE	-	-	12 336	22 336	15 000	29 836	17 500	20 000	25 000	2 500	7 500	12 500	11 147	-	175 655	-
STANDBY	3 985 172	7 990 036	541 240	571 811	600 252	565 156	585 204	597 334	622 607	622 747	591 265	635 163	651 358	664 104	7 248 242	91%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 340 762	37 921	188 776	241 786	311 945	100 838	252 552	57 977	127 290	25 157	-	69 638	147 100	1 560 980	36%
Capital Expenditure (Land/Build)	-	1 334 412	-	-	-	-	-	685 521	-	-	-	-	4 411	181 490	871 422	65%
Capital Expenditure (Water)	12 280 971	4 888 887	4 068	2 885	1 094 899	10 639	16 048	2 921	6 007	9 537	27 923	5 646	106 922	1 306 249	2 593 744	53%
Capital Expenditure (Sewer)	24 387 029	23 749 047	-	3 116 271	2 222 250	1 405 428	3 273 925	2 728 784	2 670 782	192 803	2 388 322	2 229 250	2 275 019	676 742	23 179 577	98%
Capital Expenditure (Sportsfields)	-	877 177	-	-	-	-	-	1 724	180 990	8 134	220	1 673	261 931	237 420	692 093	79%
Capital Expenditure (Fleet)	6 400 000	4 550 362	-	-	-	-	-	-	-	-	-	-	-	3 910 677	3 910 677	86%
Capital Expenditure (Office Equipment)	474 000	3 481 566	-	30 825	2 345	-	125 814	188 018	43 029	23 191	2 160 294	22 502	53 289	23 826	2 673 133	77%
Capital Expenditure Sub Total	**43 542 000**	**38 881 451**	**4 068**	**3 149 981**	**3 319 494**	**1 416 068**	**3 415 787**	**3 606 968**	**2 900 808**	**233 665**	**4 576 759**	**2 259 071**	**2 701 573**	**6 336 404**	**33 920 645**	**87%**
Capital Expenditure (Housing) (TWK)	45 288 340	1 206 082	-	-	-	6 818 900	11 445	28 857	-	-	-	-3 127 558	-	-617 742	3 113 902	258%
Capital Expenditure (Housing) (Provincial Treasury)	-	78 136 000	-	-	-	-	-	-	-	-	4 885 662	25 558 527	-	617 742	31 061 930	40%
Capital Expenditure Housing Sub Total	**45 288 340**	**79 342 082**	**-**	**-**	**-**	**6 818 900**	**11 445**	**28 857**	**-**	**-**	**4 885 662**	**22 430 969**	**-**	**-**	**34 175 833**	**43%**
Capital Expenditure (Total)	**88 830 340**	**118 223 533**	**4 068**	**3 149 981**	**3 319 494**	**8 234 968**	**3 427 231**	**3 635 825**	**2 900 808**	**233 665**	**9 462 421**	**24 690 040**	**2 701 573**	**6 336 404**	**68 096 478**	**58%**
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270	20 178 694	19 483 215	19 770 255	23 557 930	26 609 548	24 505 931	18 786 970		
Bank			-297 833	10 833 585	10 326 968	5 956 795	10 071 990	34 326 949	16 335 395	7 270 418	39 098 297	19 776 622	12 888 776	5 467 720		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304	135 832 904	135 832 904	135 832 904	132 530 844	132 530 844	132 530 844	124 916 121		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-	-	-	4 394 927	1 030 063	6 302 843	4 500 000		

Capital Expenditure (Housing)(TWK): The negative is due to expenditure re-allocation journal.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

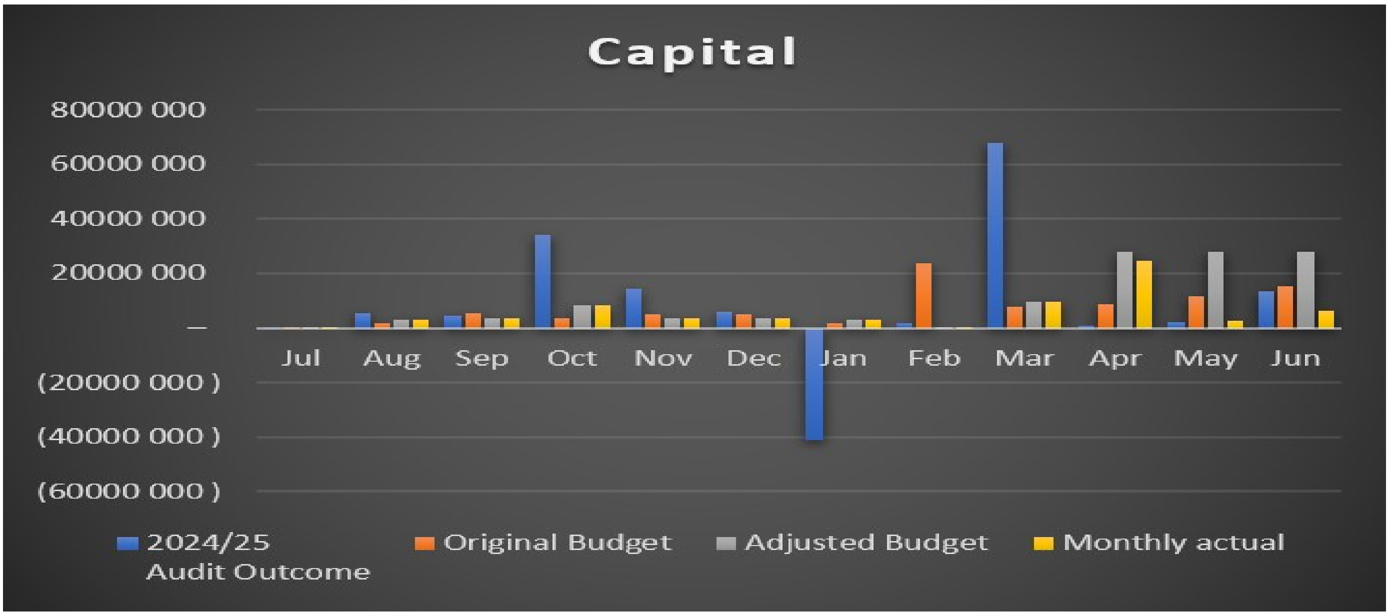
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	1 455	–	877	237	692	877	(185)	-21%	877
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	2 916	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	76 493	37 079	45 318	307	27 652	45 318	(17 666)	-39%	45 318
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	16 414	662	16 414	16 414	(0)	0%	16 414
Vote 14 - Water	10 013	–	1 300	1 300	1 300	1 300	–		1 300
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**93 194**	**50 673**	**63 909**	**2 507**	**46 057**	**63 909**	**(17 851)**	**-28%**	**63 909**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	2 562	24	2 304	2 562	(258)	-10%	2 562
Vote 2 - Community Services	7 777	6 400	5 000	3 911	3 911	5 000	(1 090)	-22%	5 000
Vote 3 - Corporate services	348	364	470	–	369	470	(101)	-21%	470
Vote 4 - Electricity	125	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	1 745	8 209	34 909	(126)	7 396	34 909	(27 513)	-79%	34 909
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	450	–	–	450	(450)	-100%	450
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	7 335	14	6 766	7 335	(569)	-8%	7 335
Vote 14 - Water	2 040	12 281	3 589	6	1 294	3 589	(2 295)	-64%	3 589
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	15 633	38 157	54 315	3 829	22 039	54 315	**(32 276)**	**-59%**	54 315
Total Capital Expenditure	**108 827**	**88 830**	**118 224**	**6 336**	**68 096**	**118 224**	**(50 127)**	**-42%**	**118 224**
Capital Expenditure - Functional Classification									
Governance and administration	**8 179**	**6 874**	**7 582**	**3 935**	**6 584**	**7 582**	(998)	-13%	**7 582**
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	8 179	6 874	7 582	3 935	6 584	7 582	(998)	-13%	7 582
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**78 796**	**45 288**	**80 619**	**237**	**34 868**	**80 619**	(45 751)	-57%	**80 619**
Community and social services	65	–	400	–	–	400	(400)	-100%	400
Sport and recreation	1 114	–	877	237	692	877	(185)	-21%	877
Public safety	8	–	–	–	–	–	–		–
Housing	77 609	45 288	79 342	(0)	34 176	79 342	(45 166)	-57%	79 342
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**971**	**–**	**1 384**	**181**	**871**	**1 384**	(513)	-37%	**1 384**
Planning and development	629	–	1 384	181	871	1 384	(513)	-37%	1 384
Road transport	341	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**20 882**	**36 668**	**28 638**	**1 983**	**25 773**	**28 638**	(2 865)	-10%	**28 638**
Energy sources	3 040	–	–	–	–	–	–		–
Water management	12 052	12 281	4 889	1 306	2 594	4 889	(2 295)	-47%	4 889
Waste water management	5 789	24 387	23 749	677	23 180	23 749	(569)	-2%	23 749
Waste management	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**108 827**	**88 830**	**118 224**	**6 336**	**68 096**	**118 224**	**(50 127)**	**-42%**	**118 224**
Funded by:									
National Government	25 783	27 537	28 199	4 714	27 217	28 199	(983)	-3%	28 199
Provincial Government	12 607	44 700	3 834	(430)	4 190	3 834	356	9%	3 834
District Municipality	55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–		–
Transfers recognised - capital	**38 444**	**72 237**	**32 034**	**4 284**	**31 407**	**32 034**	**(627)**	**-2%**	**32 034**
Borrowing	0	10 000	–	–	(0)	–	(0)	#DIV/0!	–
Internally generated funds	70 382	6 593	86 190	2 053	36 690	86 190	(49 500)	-57%	86 190
Total Capital Funding	**108 827**	**88 830**	**118 224**	**6 336**	**68 096**	**118 224**	**(50 127)**	**-42%**	**118 224**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjustment Budget
Monthly expenditure performance trend									
July	12	286	4	4	4	4	–		0%
August	5 263	1 861	3 150	3 150	3 154	3 154	–		3%
September	4 586	5 417	3 319	3 319	6 474	6 474	–		5%
October	33 850	3 323	8 235	8 235	14 709	14 709	–		12%
November	14 465	4 806	3 427	3 427	18 136	18 136	–		15%
December	5 978	4 812	3 636	3 636	21 772	21 772	–		18%
January	(41 212)	1 468	2 901	2 901	24 672	24 672	–		21%
February	1 688	23 684	234	234	24 906	24 906	–		21%
March	68 076	7 674	9 462	9 462	34 368	34 368	–		29%
April	672	8 716	27 952	24 690	59 059	62 320	(3 262)	-5,2%	50%
May	1 993	11 521	27 952	2 702	61 760	90 272	(28 512)	-31,6%	52%
June	13 456	15 261	27 952	6 336	68 096	118 224	(50 127)	-42,4%	0
Total Capital expenditure	**108 827**	**88 830**	**118 224**	**68 096**					

The **Total Capital Expenditure** for the year-to-date amounts to R 68 million against the adjusted budget of R 118 million and the percentage spend is 52% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 58% (an underspent of 42%).



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	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												12				
LAND AND BUILDINGS																
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	884 412	884 412	181 490	-	871 422	884 412	12 990	1%	The unspent balance is attributable to outstanding transactions that had not been processed by the reporting date. These transactions will be included in the final payment run (Period 13), and the related expenditure will be recognised accordingly.
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)		-	-	800 000	-	-	-	-	-	-	0%	The first invoice was submitted for paymenet on 30 June 2026. Good progress are made on site. The funds will be rolled over to 2026/27 financial year.
074110200553				Capital Replacement Reserve	-	-	-	750 000	450 000	-	-	-	450 000	450 000	100%	
				Subtotal	**-**	**1 370 770**	**884 412**	**2 434 412**	**1 334 412**	**181 490**	**-**	**871 422**	**1 334 412**	**462 990**	**35%**	
WATER RESERVOIRS & RETICULATION																
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
077010000342				WC Municipal Financial Recovery Services Grant	-	-	-	2 500 000	2 500 000	6 249	-	204 857	2 500 000	2 295 143	92%	A total of 700 smart meters have been successfully procured. The meters are currently being installed at predetermined households.
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	1 088 887	1 088 887	-	-	1 088 887	1 088 887	0	0%	
077011400330	Upgrading RSE WTP	Riviersonderend	Water: Treatment Works	MIG	-	-	-	1 300 000	1 300 000	1 300 000	-	1 300 000	1 300 000	-	0%	Budget fully spent.
				Subtotal	**12 280 971**	**12 280 971**	**12 280 971**	**4 888 887**	**4 888 887**	**1 306 249**	**-**	**2 593 744**	**4 888 887**	**2 295 143**	**47%**	

THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2025 - 2026																
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												12				
ELECTRICITY RETICULATION																
077510000200	Electrification TWK Area	Whole of Municipality	Electricity: Distribution	INEP	-	-	-	1 277 437	-	-	-	-	-	-	0%	Budget was removed with the April 2026 Adjustment Budget.
				Subtotal	**-**	**-**	**-**	**1 277 437**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	
SEWERAGE																
076010200090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	7 335 315	7 335 315	14 355	-	6 765 850	7 335 315	569 465	8%	**Aug 2025 -** Tender number ENG 02/2025/26 was advertised on 28 May 2025, 6 days late, due to no quorum at the Bid Specification Committee and the closing date was on 27 June 2025. The technical evaluation was submitted to Supply Chain Management(SCM) department on 11 August 2025, 31 days late, due to the technicality of the evaluation process and various correspondence between the consultant and the contract manager. The tender was suppose to be at the Bid Evaluation Committee on 29 August 2025, however, SCM department was 10 days behind schedule. **Oct 2025 -** The tender is currently waiting for Bid Evaluation Committee. **Nov 2025 -** The Bid Evaluation Committee took place on 28 October 2025 and Bid Adjudication Committee on the 27 November 2025. Currently, we are waiting for the letters of appointment from SCM to start with the appeal period. **Dec 2025 -** Awaiting the letters of appointment from SCM in order to start with the appeal period. **Jan, Feb, Mar & Apr 2026 -** The letters of appointment are still pending due to unsigned Bid Adjudication Committee (BAC) minutes. **May 2026 -** The tender was cancelled.
076010200092				MIG	-	-	-	2 662 295	-	-	-	1	-	1	0%	
076011700900	Upgrading of Botrivier Waste Waster Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	15 751 714	15 751 714	662 387	-	15 751 709	15 751 714	6	0%	Budget fully spent.
076011700901				MIG	-	-	-	662 018	662 018	-	-	662 018	662 018	0	0%	
				Subtotal	**24 387 029**	**24 387 029**	**24 387 029**	**26 411 342**	**23 749 047**	**676 742**	**-**	**23 179 577**	**23 749 047**	**569 470**	**2%**	
TWK HOUSING																
072111101213	Caledon Riemvasmaak (811) increased to (1014)	Caledon	Human Settlements	Informal Settlements Grant	6 119 000	6 119 000	6 119 000	-	-	125 000	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	288 170	288 170	-	-	-	288 170	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	300 170	300 170	-	-	-	300 170	300 170	100%	There is insufficient funding for the bulk infrastructure of Farms 292, 295 and 301. The municipality has applied for budget facility for infrastructure funding and is waiting for feedback.
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	5 621 000	-	-	-	-	1 844 850	-	1 844 850	0%	Budget was removed with the February 2026 Adjustment Budget.

THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2025 - 2026																
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												12				
TWK HOUSING																
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	10 560 000	-	-	-	-	1 269 052	-	- 1 269 052	0%	Budget was removed with the February 2026 Adjustment Budget.
072111501213	Greyton Erf 595 (538)(Yield reduced)(393)	Genadendal / Greyton	Human Settlements	Human Settlement Grant	10 000 000	10 000 000	10 000 000	-	-	- 185 595	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	-	-	- 307 147	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
072111701217	Botrivier Beaumont Planning	Botrivier	Human Settlements	Capital out of Revenue	-	-	-	-	307 147	-	-	-	307 147	307 147	100%	The contract expires on 30 June 2026, while the works remain incomplete. A new contract will be entered into under the TECH 01/2025/26 panel tender to facilitate the completion of the remaining works.
072111101211	Caledon Riemvasmaal Planning	Caledon	Human Settlements	Capital out of Revenue	-	-	-	-	125 000	-	-	-	125 000	125 000	100%	The tender was compiled, evaluated and subsequently cancelled. The Consulting Engineer is required to prepare a new tender document for submission to the Bid Specification Committee (BSC).
072111501215	Greyton 595 Planning	Genadendal / Greyton	Human Settlements	Capital out of Revenue	-	-	-	-	185 595	-	-	-	185 595	185 595	100%	
				Subtotal	**45 288 340**	**45 288 340**	**45 288 340**	**588 340**	**1 206 082**	**- 617 742**	**-**	**3 113 902**	**1 206 082**	**- 1 907 820**	**-158%**	
PROVINCIAL HOUSING																
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	24 700 000	24 700 000	24 700 000	-	-	24 683 157	24 700 000	16 843	0%	Additional invoices have been paid by the Department of Infrastructure; however, they still need to be captured through journal entries in the municipal financial system.
072111200115	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	3 000 000	3 000 000	-	-	1 253 258	3 000 000	1 746 743	58%	
072111200116	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	8 336 000	8 336 000	-	-	-	8 336 000	8 336 000	100%	The project is managed by the Department of Infrastructure.
072111200117	Grabouw- Hillside (321) (102+219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	9 200 000	9 200 000	-	-	-	9 200 000	9 200 000	100%	
072111300117	Villiersdorp Berg en Dal (182)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	2 600 000	2 600 000	-	-	-	2 600 000	2 600 000	100%	Practical completion of the project has been reached. There is a road still to be completed but can only be constructed once the families on the way have moved.
072111101214	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	11 000 000	11 000 000	125 000	-	125 000	11 000 000	10 875 000	99%	

TWK Housing: The negative is due to expenditure re-allocation journal.

THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2025 - 2026																
VOTE	**PROJECT**	**TOWN**	**FUNCTION**	**SOURCE OF FINANCE**	**BUDGET 2025 - 2026**	**ADJUSTED BUDGET 1**	**ADJUSTED BUDGET 2**	**ADJUSTED BUDGET 3**	**ADJUSTED BUDGET 4**	**ACTUAL EXPENDTURE THIS PERIOD**	**COMMITMENTS**	**ACTUAL YEARTODATE EXPENDED**	**YEARTODATE CASH FLOW PROJECTION**	**AVAILABLE BUDGET**	**% OF BUDGET AVAILABLE**	**COMMENTS**
												12				
PROVINCIAL HOUSING																
072111700114	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	7 000 000	7 000 000	307 147	-	1 388 770	7 000 000	5 611 230	80%	The project is three weeks behind, the recovery plan has been compiled and approved, completion anticipated in 30 June 2026. The fencing of the structures within the temporal residential area is encroaching on the road reserve. The contractor is delayed, and the works have exceeded the practical completion date
072111200110	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 300 000	5 300 000	-	-	-	5 300 000	5 300 000	100%	The tender has been advertised and site clarification meeting conducted. The tender is closed and currently being evaluated.
072111300111	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 000 000	5 000 000	-	-	3 426 151	5 000 000	1 573 849	31%	The conceptual layout has been developed, environmental processer have started with engagements with Department of Environmental Affairs and Development Planning and Consulting Engineers. The surveyor has set out the road reserves to enable the survey of the structures in the way of the roads.
072111501214	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal / Greyton	Human Settlements	Human Settlements Grant (In-Kind)	-	-	-	2 000 000	2 000 000	185 595	-	185 595	2 000 000	1 814 405	91%	
				Subtotal	**-**	**24 700 000**	**24 700 000**	**78 136 000**	**78 136 000**	**617 742**	**-**	**31 061 930**	**78 136 000**	**47 074 070**	**60%**	
SPORTFIELDS																
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	1 600 000	-	-	-	93	-	-	93	0%	Budget was removed with the February 2026 Adjustment Budget.
073115200121				Capital Replacement Reserve	-	-	-	574 967	763 177	237 420	-	692 093	763 177	71 084	9%	**Feb 2026 -** A journal entry must be processed for the work completed. The rest of the funds will be spent on a borehole and minor construction works. **Mar; Apr; May & Jun 2026 -** Consultant has been appointed and funds will be spent.
073115200123				Capital out of Revenue	-	-	-	-	114 000	-	-	-	114 000	114 000	100%	
				Subtotal	**-**	**1 600 000**	**1 600 000**	**574 967**	**877 177**	**237 420**	**93**	**692 093**	**877 177**	**184 991**	**21%**	
FLEET																
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	3 400 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
073113000129	Purchase of Fleet			MIG	-	-	-	3 150 362	3 150 362	2 736 964	-	2 736 963,82	3 150 362	413 398	13%	To date, three (3) bakkies and one (1) motor vehicle have been delivered. The invoices relating to these vehiles have been processed for payment.
073113000127				Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	1 400 000	1 400 000	1 173 713	-	1 173 712,69	1 400 000	226 287	16%	
				Subtotal	**6 400 000**	**4 800 000**	**4 800 000**	**4 550 362**	**4 550 362**	**3 910 677**	**-**	**3 910 677**	**4 550 362**	**639 685**	**14%**	

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2025 - 2026																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												12				
OFFICE EQUIPMENT																
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	364 000	364 000	360 000	-	-	359 928	360 000	72	0%	The available budget is a saving.
071115000450	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	50 000	10 000	-	-	9 355	10 000	645	6%	
071115000470	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	100 000	100 000	-	-	-	100 000	100 000	100%	
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	10 000	9 566	-	- 433	6 677	9 566	3 323	35%	The available budget is a saving.
071510900541	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	30 000	135 000	-	-	-	135 000	135 000	100%	
071510900470	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	320 000	127 000	-	-	75 791	127 000	51 209	40%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	2 000 000	2 000 000	23 826	-	1 973 640	2 000 000	26 360	1%	The available budget is a saving.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	10 000	10 000	-	- 976	-	10 000	10 976	110%	The available budget is not utilised due to insurance claims not yet finalised.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	280 000	280 000	-	-	247 741	280 000	32 259	12%	
073110201550	Machinery and Equipment (New)	Grabouw	Community Services	WC Municipal Intervention Grant	-			200 000	200 000	-	-	-	200 000	200 000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	WC Municipal Intervention Grant	-			200 000	200 000	-	-	-	200 000	200 000	100%	
073112201550	Machinery and Equipment (New)	Grabouw	Community Services	Municipal Service Delivery and Capacity Building Grant	-			50 000	50 000	-	-	-	50 000	50 000	100%	
				Subtotal	**474 000**	**474 000**	**474 000**	**3 614 000**	**3 481 566**	**23 826**	**- 1 409**	**2 673 133**	**3 481 566**	**809 843**	**23%**	
GRAND TOTAL CAPITAL BUDGET					**88 830 340**	**114 901 110**	**114 414 752**	**122 475 746**	**118 223 533**	**6 336 404**	**- 1 316**	**68 096 478**	**118 223 533**	**50 128 371**	**42%**	

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) - M12

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Directorate Finance	287 149	332 267	316 712	12 513	315 995	316 712	(718)	-0,2%	316 712
Vote 2 - Community Services	48 289	48 458	62 829	3 959	26 293	62 829	(36 536)	-58,2%	62 829
Vote 3 - Corporate services	609	6 746	7 553	383	5 326	7 553	(2 227)	-29,5%	7 553
Vote 4 - Electricity	166 610	192 659	196 719	14 478	181 829	196 719	(14 890)	-7,6%	196 719
Vote 5 - Economic Development and Planning	86 839	59 759	93 783	496	40 956	93 783	(52 828)	-56,3%	93 783
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	34 083	7 540	32 957	34 083	(1 126)	-3,3%	34 083
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	62 720	64 932	64 044	3 725	58 038	64 044	(6 006)	-9,4%	64 044
Vote 13 - Waste water management	62 776	66 373	65 756	3 196	60 144	65 756	(5 612)	-8,5%	65 756
Vote 14 - Water	117 617	122 030	133 752	5 430	138 200	133 752	4 448	3,3%	133 752
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**856 042**	**922 836**	**975 232**	**51 720**	**859 737**	**975 232**	**(115 495)**	**-11,8%**	**975 232**
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	99 617	(23 363)	62 297	99 617	(37 321)	-37,5%	99 617
Vote 2 - Community Services	175 434	187 874	192 954	15 170	175 575	192 954	(17 380)	-9,0%	192 954
Vote 3 - Corporate services	81 686	90 148	92 775	4 973	65 052	92 775	(27 723)	-29,9%	92 775
Vote 4 - Electricity	153 602	182 675	186 647	13 467	161 443	186 647	(25 203)	-13,5%	186 647
Vote 5 - Economic Development and Planning	34 425	42 397	50 560	3 259	37 234	50 560	(13 326)	-26,4%	50 560
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 684	761	8 604	9 684	(1 080)	-11,2%	9 684
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	19 474	1 039	17 317	19 474	(2 157)	-11,1%	19 474
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	73 911	80 162	80 396	36 521	83 640	80 396	3 244	4,0%	80 396
Vote 13 - Waste water management	64 616	67 499	70 876	6 085	61 997	70 876	(8 879)	-12,5%	70 876
Vote 14 - Water	89 225	92 654	102 978	6 768	91 713	102 978	(11 265)	-10,9%	102 978
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**797 488**	**884 103**	**905 962**	**64 680**	**764 872**	**905 962**	**(141 090)**	**-15,6%**	**905 962**
Surplus/ (Deficit) for the year	**58 554**	**38 733**	**69 270**	**(12 960)**	**94 865**	**69 270**	**25 595**	**36,9%**	**69 270**

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) - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	150 632	170 078	165 981	14 316	166 254	165 981	273	0%	165 981
Service charges - Water	98 182	103 720	115 999	5 256	120 458	115 999	4 459	4%	115 999
Service charges - Waste Water Management	46 372	49 742	49 988	3 122	50 713	49 988	725	1%	49 988
Service charges - Waste management	44 412	46 549	46 603	3 662	46 589	46 603	(14)	0%	46 603
Sale of Goods and Rendering of Services	4 482	26 616	8 888	443	4 644	8 888	(4 245)	-48%	8 888
Agency services	8 352	8 417	8 417	1 296	8 711	8 417	294	3%	8 417
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	24 800	27 661	26 380	956	23 147	26 380	(3 233)	-12%	26 380
Interest from Current and Non Current Assets	3 484	6 169	3 300	454	3 269	3 300	(31)	-1%	3 300
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	2 097	2 076	2 076	232	2 081	2 076	5	0%	2 076
Licence and permits	71	76	76	9	91	76	15	19%	76
Special rating levies	–	–	–	–	–	–	–		–
Operational Revenue	5 003	4 055	5 427	344	5 215	5 427	(212)	-4%	5 427
Non-Exchange Revenue	–								
Property rates	161 347	173 070	170 753	11 105	171 382	170 753	629	0%	170 753
Surcharges and Taxes	1 884	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 520	27 812	43 941	1 020	8 813	43 941	(35 128)	-80%	43 941
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	163 406	182 290	186 152	3 938	174 519	186 152	(11 632)	-6%	186 152
Interest	4 020	4 554	3 679	208	3 319	3 679	(360)	-10%	3 679
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	5 537	12 003	21 447	473	6 854	21 447	(14 593)	-68%	21 447
Gains on disposal of Assets	–	114	114	(2 423)	(970)	114	(1 084)	-950%	114
Other Gains	–	5 546	3 840	–	205	3 840	(3 635)	-95%	3 840
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**752 602**	**850 549**	**863 062**	**44 408**	**795 294**	**863 062**	**(67 768)**	**-8%**	**863 062**
Expenditure By Type									
Employee related costs	281 509	315 821	313 696	24 436	290 412	313 696	(23 283)	-7%	313 696
Remuneration of councillors	13 148	15 017	15 017	1 081	13 242	15 017	(1 775)	-12%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	9 972	123 906	139 207	(15 300)	-11%	139 207
Inventory consumed	39 711	41 790	45 840	3 152	37 746	45 840	(8 094)	-18%	45 840
Debt impairment	100 461	116 591	110 914	(118 146)	(23 629)	110 914	(134 543)	-121%	110 914
Depreciation and amortisation	41 321	35 541	43 848	2 589	34 302	43 848	(9 545)	-22%	43 848
Interest	47 204	47 551	54 459	4 727	24 273	54 459	(30 185)	-55%	54 459
Contracted services	58 563	60 429	64 090	4 944	46 205	64 090	(17 886)	-28%	64 090
Transfers and subsidies	5 501	12 080	11 549	152	2 294	11 549	(9 255)	-80%	11 549
Irrecoverable debts written off	–	0	16 650	128 776	148 329	16 650	131 679	791%	16 650
Operational costs	78 672	94 466	86 948	2 916	67 670	86 948	(19 278)	-22%	86 948
Losses on Disposal of Assets	7 677	64	64	80	80	64	16	24%	64
Other Losses	3 616	5 546	3 680	–	40	3 680	(3 640)	-99%	3 680
Total Expenditure	**797 488**	**884 103**	**905 962**	**64 680**	**764 872**	**905 962**	**(141 090)**	**-16%**	**905 962**
Surplus/(Deficit)	**(44 886)**	**(33 554)**	**(42 900)**	**(20 271)**	**30 423**	**(42 900)**	**73 322**	**-171%**	**(42 900)**
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	32 034	7 288	32 024	32 034	(9)	**0%**	32 034
Transfers and subsidies - capital (in-kind)	64 996	50	80 136	24	32 418	80 136	(47 718)	**-60%**	80 136
Surplus/(Deficit) after capital transfers & contributions	**58 554**	**38 733**	**69 270**	**(12 960)**	**94 865**	**69 270**	**25 595**	**37%**	**69 270**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**58 554**	**38 733**	**69 270**	**(12 960)**	**94 865**	**69 270**	**25 595**	**37%**	**69 270**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**58 554**	**38 733**	**69 270**	**(12 960)**	**94 865**	**69 270**	25 595	37%	**69 270**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**58 554**	**38 733**	**69 270**	**(12 960)**	**94 865**	**69 270**	**25 595**	**37%**	**69 270**

As depicted in the above schedule the year-to-date variance for revenue is 8% and the expenditure is 16% below the year-to-date budget.

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

Sale of Goods and Rendering of Services

Project	Original Budget Estimated income value	Adjustment Budget Estimated income value	YTD Income June 2026	Comment
Bergsig GAP (KN01/2024-25)	R 1 575 415	R 1 575 415	R 980 679	Value has been reduced due to withdrawal from bidders. The current value based on performance from bidders are R 1 320 540.
Sale of Erf 1274 Greyton	R 1 400 000	R 1 400 000	R -	Awaiting finale signed Deed of Sale from Department of Infrastructure and Town Planning approval. Item must serve at Town Planning Tribunal.
Sale of Erf 911 RSE	R 2 000 000	R 2 000 000	R -	Disposal process to be presented to BSC January 2026 The tender was advertised as TPM05/2025/26. The tender is currently in evaluation phase with Supply Chain Management department. Tender was awarded for R 4 500 000. Deed of Sale as well as development agreement must be drafted. Regsitration of Property anticipated within 6 to 8 weeks.
Sale of 73 Industrial Erven Caledon	R 8 195 440	R -	R -	Tender was cancelled on 21 October 2025. New Disposal process must be initiated. New proposed disposal must be presented to Council early 2026. This Item might stand over to 2026-27 as a new project. **Budget removed with February 2026 adjustment budget**
Sale of Victoria Hall Caledon	R 9 532 350	R -	R -	Budget removed with April 2026 adjustment budget Amended Deed of Sale was collected/delivered to Department of Infrastructure. Town Planning application is awaited.
Projected Income	**R 22 703 205**	**R 4 975 415**	**R 980 679**	

Service charges - Water

The variance is due to June internal charges of R 5,5 million. The actual performance exceeded the budgeted.

Interest earned from Receivables

The variance is due to significant debt written off, resulting in lower interest charge.

Fines, penalties and forfeits

Revenue is based on a cash basis, while budgeting is based on an accrual basis. The unpaid fines issued will be accounted for in period 13.

Operational Revenue (Non-Exchange Revenue)

Other Revenue - Debt Waived (Eskom)

The Eskom debt waiver amounting to R 15 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

The variance is due to the cost of assets disposed of, reflecting in June 2026.

Other Gains

Other gains mainly relate to actuarial gains and will be accounted for at financial year end.

Interest (Finance cost)

The interest payment on long term loans are paid up to date. 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; finance charges on overdue account and bank overdraft are also included in the year-to-date actual figure. Eskom interest will only be reversed as per agreement (after June) which will have an impact on the year-to-date variance.

Cost Containment

Cost Containment In-Year Report														
Measures	Original Budget	Adjustment Budget	YTD Budget Q1	Q1 YTD Actual	Total Savings Q1	YTD Budget Q2	Q2 YTD Actual	Total Savings Q2	YTD Budget Q3	Q3 YTD Actual	Total Savings Q3	YTD Budget Q4	Q4 YTD Actual	Total Savings Q4
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	14 421	11 775	1 318	1 318	–	3 700	3 700	–	5 105	5 105	–	11 775	7 884	3 890
Travel and subsistence	475	1 381	276	276	–	575	575	–	791	791	–	1 381	1 067	315
Domestic accommodation	210	192	7	7	–	12	12	–	18	18	–	192	18	174
Sponsorships	300	483	20	20	–	(45)	(45)	–	(45)	(45)	–	483	107	375
Events and catering	305	187	11	11	–	57	57	–	84	84	–	187	125	62
Communication	1 910	1 288	160	160	–	303	303	–	418	418	–	1 288	603	685
Other related expenditure items	474	3 482	33	33	–	347	347	–	2 574	2 574	–	3 482	2 673	808
Total	**18 095**	**18 786**	**1 826**	**1 826**	**-**	**4 949**	**4 949**	**-**	**8 944**	**8 944**	**-**	**18 786**	**12 477**	**6 309**

The Municipal Cost Containment measurements are 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.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 599	13 349	13 349	960	11 749	13 349	(1 600)	-12%	13 349
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	85	102	102	9	103	102	1	1%	102
Motor Vehicle Allowance	204	240	240	10	134	240	(106)	-44%	240
Cellphone Allowance	1 260	1 326	1 326	103	1 256	1 326	(70)	-5%	1 326
Sub Total - Councillors	**13 148**	**15 017**	**15 017**	**1 081**	**13 242**	**15 017**	**(1 775)**	**-12%**	**15 017**
% increase		**14,2%**	**14,2%**						**14,2%**
Senior Managers of the Municipality									
Basic Salaries and Wages	4 258	7 439	7 865	473	5 699	7 865	(2 166)	-28%	7 865
Pension and UIF Contributions	11	13	322	1	15	322	(307)	-95%	322
Medical Aid Contributions	–	–	325	–	–	325	(325)	-100%	325
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	228	656	826	–	230	826	(597)	-72%	826
Motor Vehicle Allowance	499	752	688	58	682	688	(6)	-1%	688
Cellphone Allowance	94	130	180	12	138	180	(42)	-23%	180
Other benefits and allowances	39	152	168	8	101	168	(67)	-40%	168
Sub Total - Senior Managers of Municipality	**5 129**	**9 143**	**10 373**	**551**	**6 864**	**10 373**	**(3 509)**	**-34%**	**10 373**
% increase		**78,3%**	**102,3%**						**102,3%**
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	206 804	16 440	198 583	206 804	(8 221)	-4%	206 804
Pension and UIF Contributions	31 279	38 083	35 336	2 752	33 399	35 336	(1 936)	-5%	35 336
Medical Aid Contributions	10 732	11 630	11 511	992	11 478	11 511	(33)	0%	11 511
Overtime	11 187	6 533	11 284	1 057	9 860	11 284	(1 424)	-13%	11 284
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	10 860	13 278	12 208	994	11 923	12 208	(285)	-2%	12 208
Cellphone Allowance	812	1 061	989	73	889	989	(100)	-10%	989
Housing Allowances	1 848	1 075	1 123	91	1 109	1 123	(14)	-1%	1 123
Other benefits and allowances	10 072	7 880	11 557	943	10 630	11 557	(927)	-8%	11 557
Payments in lieu of leave	4 724	500	5 300	202	1 673	5 300	(3 627)	-68%	5 300
Long service awards	1 105	1 780	1 964	147	1 561	1 964	(403)	-21%	1 964
Post-retirement benefit obligations	2 379	2 669	2 377	–	–	2 377	(2 377)	-100%	2 377
Acting and post related allowance	3 283	185	2 870	194	2 443	2 870	(427)	-15%	2 870
Sub Total - Other Municipal Staff	**276 380**	**306 678**	**303 322**	**23 885**	**283 548**	**303 322**	**(19 774)**	**-7%**	**303 322**
% increase		**11,0%**	**9,7%**						**9,7%**
Total Parent Municipality	**294 657**	**330 838**	**328 713**	**25 517**	**303 655**	**328 713**	**(25 058)**	**-8%**	**328 713**
		12,3%	**11,6%**						**11,6%**
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	**294 657**	**330 838**	**328 713**	**25 517**	**303 655**	**328 713**	**(25 058)**	**-8%**	**328 713**
% increase		**12,3%**	**11,6%**						**11,6%**
TOTAL MANAGERS AND STAFF	**281 509**	**315 821**	**313 696**	**24 436**	**290 412**	**313 696**	**(23 283)**	**-7%**	**313 696**

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councilors and temporary workers. The active permanent employees on the system are 632, council members who receive a salary 28 and temporary workers on the system are 138. The active permanent employees include 3 resignations, 1 retired, 1 deceased and 1 dismissed. The active council members include 2 new employees and 2 resignations. The active temporary workers include 10 new employees and 5 contracts that expired for the month of June 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for June 2026 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 class -

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**91 528**	**104 798**	**100 917**	**5 812**	**88 547**	**100 917**	12 369	**12,3%**	**100 917**
Roads Infrastructure	26 062	28 898	27 192	2 179	23 936	27 192	3 256	**12,0%**	27 192
Roads	26 049	28 849	27 143	2 179	23 936	27 143	3 208	**11,8%**	27 143
Road Furniture	13	48	48	–	–	48	48	**100,0%**	48
Storm water Infrastructure	30	210	156	116	135	156	21	**13,2%**	156
Drainage Collection	–	10	10	–	7	10	3	**31,6%**	10
Storm water Conveyance	30	200	146	116	128	146	17	**11,9%**	146
Electrical Infrastructure	12 053	15 283	13 612	1 135	12 905	13 612	707	**5,2%**	13 612
LV Networks	12 053	15 283	13 612	1 135	12 905	13 612	707	**5,2%**	13 612
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	17 986	21 459	21 714	(408)	18 189	21 714	3 525	**16,2%**	21 714
Dams and Weirs	–	25	22	–	22	22	0	**0,0%**	22
Water Treatment Works	5 224	7 235	7 426	524	6 530	7 426	896	**12,1%**	7 426
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	12 762	14 199	14 267	(932)	11 637	14 267	2 630	**18,4%**	14 267
Sanitation Infrastructure	32 070	34 231	34 493	2 486	30 646	34 493	3 847	**11,2%**	34 493
Pump Station	1	145	83	–	48	83	35	**42,7%**	83
Reticulation	23 657	25 773	26 165	1 885	22 767	26 165	3 398	**13,0%**	26 165
Waste Water Treatment Works	8 411	8 313	8 245	601	7 832	8 245	414	**5,0%**	8 245
Solid Waste Infrastructure	3 327	4 718	3 750	304	2 736	3 750	1 013	**27,0%**	3 750
Landfill Sites	3 325	4 713	3 745	303	2 734	3 745	1 010	**27,0%**	3 745
Waste Drop-off Points	2	5	5	1	2	5	3	**61,5%**	5
Rail Infrastructure	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11 403**	**13 998**	**13 051**	**1 227**	**11 012**	**13 051**	**2 038**	**15,6%**	**13 051**
Community Facilities	11 244	13 604	12 438	1 221	10 809	12 438	1 629	**13,1%**	12 438
Halls	1 421	1 834	2 247	467	2 016	2 247	231	10,3%	2 247
Museums	–	10	–	–	–	–	–		–
Libraries	8	–	–	–	–	–	–		–
Cemeteries/Crematoria	90	909	729	59	484	729	245	33,7%	729
Public Open Space	8 096	9 630	8 582	673	7 650	8 582	932	10,9%	8 582
Nature Reserves	1 624	1 104	778	18	610	778	167	21,5%	778
Public Ablution Facilities	0	82	67	4	46	67	21	30,8%	67
Taxi Ranks/Bus Terminals	4	35	35	–	2	35	33	95,5%	35
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	159	394	612	6	204	612	409	**66,8%**	612
Outdoor Facilities	159	394	612	6	204	612	409	66,8%	612
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**21**	**40**	**50**	**–**	**15**	**50**	35	69,8%	**50**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	21	40	50	–	15	50	35	**69,8%**	50
Improved Property	21	40	50	–	15	50	35	69,8%	50
Other assets	**7 655**	**11 352**	**11 950**	**849**	**8 160**	**11 950**	**3 791**	**31,7%**	**11 950**
Operational Buildings	6 816	10 533	11 245	1 059	7 762	11 245	3 483	**31,0%**	11 245
Municipal Offices	6 709	10 278	11 081	1 055	7 652	11 081	3 429	30,9%	11 081
Workshops	107	256	163	3	110	163	53	32,6%	163
Housing	839	818	706	(209)	398	706	308	**43,6%**	706
Social Housing	839	818	706	(209)	398	706	308	43,6%	706
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**8 777**	**9 905**	**9 806**	**522**	**9 064**	**9 806**	**742**	7,6%	**9 806**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	8 777	9 905	9 806	522	9 064	9 806	742	**7,6%**	9 806
Computer Software and Applications	8 777	9 905	9 806	522	9 064	9 806	742	7,6%	9 806
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**217**	**206**	**206**	**–**	**199**	**206**	**7**	3,3%	**206**
Furniture and Office Equipment	217	206	206	–	199	206	7	3,3%	206
Machinery and Equipment	**1 812**	**764**	**1 108**	**172**	**685**	**1 108**	**423**	38,2%	**1 108**
Machinery and Equipment	1 812	764	1 108	172	685	1 108	423	38,2%	1 108
Transport Assets	**4 252**	**7 618**	**7 217**	**655**	**5 102**	**7 217**	**2 115**	29,3%	**7 217**
Transport Assets	4 252	7 618	7 217	655	5 102	7 217	2 115	29,3%	7 217
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	**125 666**	**148 681**	**144 304**	**9 237**	**122 784**	**144 304**	**21 520**	**14,9%**	**144 304**

SECTION 4 - CASH AND INVESTMENTS

Cash Flow

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

Description	2024/25	Budget Year 2025/26							
	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	165 289	11 041	168 069	165 289	2 780	2%	165 289
Service charges	296 988	307 731	319 897	24 472	341 026	319 897	21 130	7%	319 897
Other revenue	22 421	56 218	48 047	7 482	45 497	48 047	(2 550)	-5%	48 047
Transfers and Subsidies - Operational	60 366	166 497	160 341	–	162 294	160 341	1 953	1%	160 341
Transfers and Subsidies - Capital	103 395	72 237	30 487	–	30 487	30 487	(0)	0%	30 487
Interest	7 918	9 391	6 246	793	9 958	6 246	3 712	59%	6 246
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(577 538)	(643 794)	(628 181)	(29 535)	(621 205)	(637 931)	(16 726)	3%	(628 181)
Interest	(16 637)	(24 274)	(33 274)	(4 727)	(27 475)	(31 333)	(3 858)	12%	(33 274)
Transfers and Subsidies	(4 916)	(12 080)	(11 549)	(152)	(2 294)	(9 040)	(6 746)	75%	(11 549)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**49 202**	**96 516**	**57 303**	**9 375**	**106 357**	**52 002**	**(54 355)**	**-105%**	**57 303**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	–	1 804	50	1 754	3526%	50
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	6 157	(692)	–	–	–	–	–		–
Payments									
Capital assets	(41 146)	(88 780)	(33 783)	(6 336)	(68 096)	(33 783)	34 313	-102%	(33 783)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(33 782)**	**(89 422)**	**(33 734)**	**(6 336)**	**(66 293)**	**(33 734)**	**32 559**	**-97%**	**(33 734)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	10 000	–	–	–	–	–		–
Increase (decrease) in consumer deposits	718	391	343	79	712	343	368	107%	343
Payments									
Repayment of borrowing	(14 896)	(21 257)	(33 477)	(7 615)	(33 543)	(33 477)	66	0%	(33 477)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(14 178)**	**(10 866)**	**(33 134)**	**(7 536)**	**(32 831)**	**(33 134)**	**(303)**	**1%**	**(33 134)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 242**	**(3 773)**	**(9 565)**	**(4 498)**	**7 233**	**(14 866)**			**(9 565)**
Cash/cash equivalents at beginning:	16 383	11 736	17 624	29 355	17 624	17 624			17 624
Cash/cash equivalents at month/year end:	17 624	7 964	8 060	24 857	24 857	2 759			8 060

Cash/cash equivalents at the month/year end:	**24 857 465**
Unspent conditional grants	445 883
Contribution CRR	6 261 917
Call Deposit Investment -Grant ring fenced	12 251 409
Net cash & cash equivalents	**5 898 256**

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	5 898 256	
Fixed Monthly Operating Expenditure (budget)	59 955 530	
Cost coverage ratio	3	days
Working Capital ratio	0,3	

Investments

The municipality has an amount of R 18 million on call deposits and Sanlam Share Investment of R 274 thousand as illustrated in the table below. The Standard bank 78805570005 account is also used for ring-fenced grants.

The municipality's bank account per bank statement reflects a positive balance as at the end of June 2026.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality											
Sanlam	Semi-Annually	-	Yes	Variable		-	274	–	–	–	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,75%	30 June 2026	18 210	216	–		18 426
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,75%	30 June 2026	6 022	65	(6 000)	–	87
							–	–	–	–	–
Municipality sub-total							24 506	281	(6 000)	–	18 787
TOTAL INVESTMENTS AND INTEREST							24 506	281	(6 000)	–	18 787

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: June 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/06/2026	Interest paid	Repayments	Balance 30/06/2026
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	2 198	103	401	1 797
DBSA	103108/1-2	11.38	30/9/2028	2 646	–	–	2 646
DBSA	103313/1	9.85	31/3/2029	6 597	–	–	6 597
DBSA	103817/3	11,06	21/12/2030	5 318	292	415	4 903
STANDARD BANK	272400572/537632	12,22	30/6/2026	570	35	570	0
STANDARD BANK	000600703	8,26	28/6/2030	2 874	118	271	2 603
STANDARD BANK	000600712	9,76	29/6/2035	5 148	249	173	4 975
STANDARD BANK	000682253	10,79	30/12/2036	4 030	224	114	3 917
STANDARD BANK	000682253	10,79	30/12/2036	3 414	179	91	3 323
STANDARD BANK	000682253	10,79	30/12/2036	3 807	200	102	3 705
STANDARD BANK	000682253	10,79	30/12/2036	979	51	26	952
STANDARD BANK	000748692	10,58	30/06/2027	1 925	115	692	1 233
STANDARD BANK	000748692	10,58	30/06/2027	1 151	47	282	869
STANDARD BANK	000748736	10,99	29/06/2028	2 886	157	350	2 536
STANDARD BANK	000748754	11,6	30/06/2032	8 164	461	434	7 731
STANDARD BANK	000748754	11,6	30/06/2032	1 279	82	77	1 202
STANDARD BANK	000748773	12,27	30/06/2037	8 621	525	185	8 436
STANDARD BANK	000748773	12,27	30/06/2037	136	8	3	134
ABSA	40-7908-8994	10,79	27/06/2027	2 158	117	685	1 473
ABSA	3050777789	9,19	30/6/2026	234	11	235	(1)
ABSA	3050777763	9,62	30/06/2029	1 508	74	186	1 322
ABSA	3052887574	9,19	30/06/2027	808	38	259	549
ABSA	3054670983	8,66	30/10/2026	1 683	–	–	1 683
ABSA	3054671133	9,19	30/10/2028	2 225	–	–	2 225
ABSA	3054671256	9,89	30/10/2031	1 339	–	–	1 339
ABSA	3058757317	10,53	30/06/2028	740	186	644	95
ABSA	3058757317	10,53	30/06/2028	3 595	40	137	3 457
ABSA	3058757341	11,59	30/06/2033	2 166	125	259	1 908
ABSA	3058757341	11,59	30/06/2033	5 848	336	96	5 753
ABSA	3058757325	12,32	30/06/2038	46 534	2 841	854	45 680
NEDBANK	05 / 78310356050	10,45	30/06/2034	1 950	101	75	1 876
Total				**132 531**	**6 714**	**7 615**	**124 916**

Outstanding loans at the end of June 2026 amount to R 125 million, a total of R 14,3 million was paid towards the loans of which R 6,7 million was paid in interest and R 7,6 million towards redemption. 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 - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**148 083**	**157 991**	**158 489**	**13 997**	**152 480**	**158 489**	**(6 009)**	**-3,8%**	**158 489**
Local Government Equitable Share	140 900	150 030	150 030	12 693	144 742	150 030	(5 288)	-3,5%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	461	1 928	1 930	(2)	-0,1%	1 930
Local Government Financial Management Grant [Sched	1 752	1 900	1 900	135	1 727	1 900	(173)	-9,1%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 629	707	4 082	4 629	(547)	-11,8%	4 629
Integrated National Electrification Programme [Schedule	357	–	–	–	–	–	–		–
Water Services Infrastructure Grant	230	–	–	–	–	–	–		–
		–	–	–	–	–	–		–
Provincial Government:	**12 171**	**24 295**	**27 281**	**1 357**	**16 259**	**27 281**	**(11 021)**	**-40,4%**	**27 281**
Community Development Workers	86	113	185	17	119	185	(66)	-35,8%	185
Human Settlement Development	1 488	2 080	10	–	10	10	(0)	-2,0%	10
Human Settlement Grant (In-Kind)		–	11 201	25	2 132	11 201	(9 069)	-81,0%	11 201
Informal Settlements	–	10 000	128	–	–	128	(128)	-100,0%	128
Library Service	9 938	10 307	10 307	853	9 505	10 307	(802)	-7,8%	10 307
Maintenance of Main Roads	140	145	3 953	(116)	3 808	3 953	(145)	-3,7%	3 953
Municipal Water Resilience Grant	519	1 650	–	–	–	–	–		–
Thusong Centre	–	–	6	–	–	6	(6)	-100,0%	6
Financial Management Capacity Building Grant	–	–	341	152	152	341	(189)	-55,4%	341
Municipal Service Delivery and Capacity Building Grant	–	–	250	9	78	250	(172)	-68,7%	250
WC Municipal Interventions Grant	–	–	900	417	455	900	(445)	-49,4%	900
	–	–	–	–	–	–	–		–
District Municipality:	**212**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Safety Project Grant	212	–	–	–	–	–	–		–
Other grant providers:	**449**	**4**	**382**	**(152)**	**–**	**382**	(382)	-100,0%	**382**
Publc Contributions and Donations	–	4	64	–	–	64	(64)	-100,0%	**64**
National Skills Fund (SETA)	449	–	318	(152)	–	318	(318)	-100,0%	318
Total operating expenditure of Transfers and Grants:	**160 915**	**182 290**	**186 152**	**15 202**	**168 739**	**186 152**	**(17 413)**	**-9,4%**	**186 152**
Capital expenditure of Transfers and Grants									
National Government:	**25 783**	**27 537**	**28 199**	**4 714**	**27 217**	**28 199**	**(983)**	**-3,5%**	**28 199**
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	28 199	4 714	27 217	28 199	(983)	-3,5%	28 199
Integrated National Electrification Programme (Municipal	2 380	–	–	–	–	–	–		–
Water Services Infrastructure Grant	1 535	–	–	–	–	–	–		–
		–	–	–	–	–	–		–
Provincial Government:	**9 922**	**44 700**	**3 834**	**188**	**1 076**	**884**	192	21,7%	**3 834**
Human Settlements	2 721	10 000	–	–	–	–	–		–
Informal Settlements	6 516	34 700	–	–	–	–	–		–
Regional socio economic projects (RSEP)	629	–	884	181	871	884	(13)	-1,5%	884
Financial Management Capacity Building Grant	55	–	–	–	–	–	–		–
Western Cape Municipal Financial Recovery Services Grai	–	–	2 500	6	205	–	205	#DIV/0!	2 500
Municipal Service Delivery and Capacity Building Grant		–	50	–	–	–	–		50
WC Municipal Interventions Grant		–	400	–	–	–	–		400
District Municipality:	**55**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Safety Project Grant	55	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**35 759**	**72 237**	**32 034**	**4 901**	**28 293**	**29 084**	**(791)**	**-2,7%**	**32 034**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**196 674**	**254 527**	**218 185**	**20 103**	**197 032**	**215 235**	**(18 204)**	**-8,5%**	**218 185**

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 - M12 June

Description R thousands	Budget Year 2025/26									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	11 648	3 930	3 865	5 997	2 864	2 963	16 266	28 522	76 054	56 612
Trade and Other Receivables from Exchange Transactions - Electricity	10 315	1 909	255	669	128	95	548	419	14 336	1 858
Receivables from Non-exchange Transactions - Property Rates	10 836	3 512	1 924	4 061	1 246	745	8 047	12 442	42 813	26 541
Receivables from Exchange Transactions - Waste Water Management	4 445	1 939	1 561	5 408	3 643	1 246	11 201	22 103	51 546	43 601
Receivables from Exchange Transactions - Waste Management	5 080	2 388	1 740	6 741	1 588	1 416	12 726	25 450	57 129	47 921
Receivables from Exchange Transactions - Property Rental Debtors	141	47	14	89	5	5	68	323	692	490
Interest on Arrear Debtor Accounts	2 225	2 435	2 387	10 809	2 940	1 910	17 405	40 243	80 355	73 308
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(6 087)	334	80	480	284	182	1 466	1 437	(1 824)	3 849
Total By Income Source	**38 603**	**16 494**	**11 824**	**34 254**	**12 697**	**8 563**	**67 728**	**130 938**	**321 100**	**254 180**
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	1 953	1 346	726	719	460	128	1 988	4 001	11 321	7 296
Commercial	18 549	3 869	1 138	3 279	919	739	5 938	10 322	44 752	21 196
Households	18 100	11 278	9 961	30 256	11 319	7 696	59 803	116 615	265 027	225 688
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**38 603**	**16 494**	**11 824**	**34 254**	**12 697**	**8 563**	**67 728**	**130 938**	**321 100**	**254 180**

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.

Below are some examples of credit balances reflecting on the debtors' accounts, mainly due to overpayments:

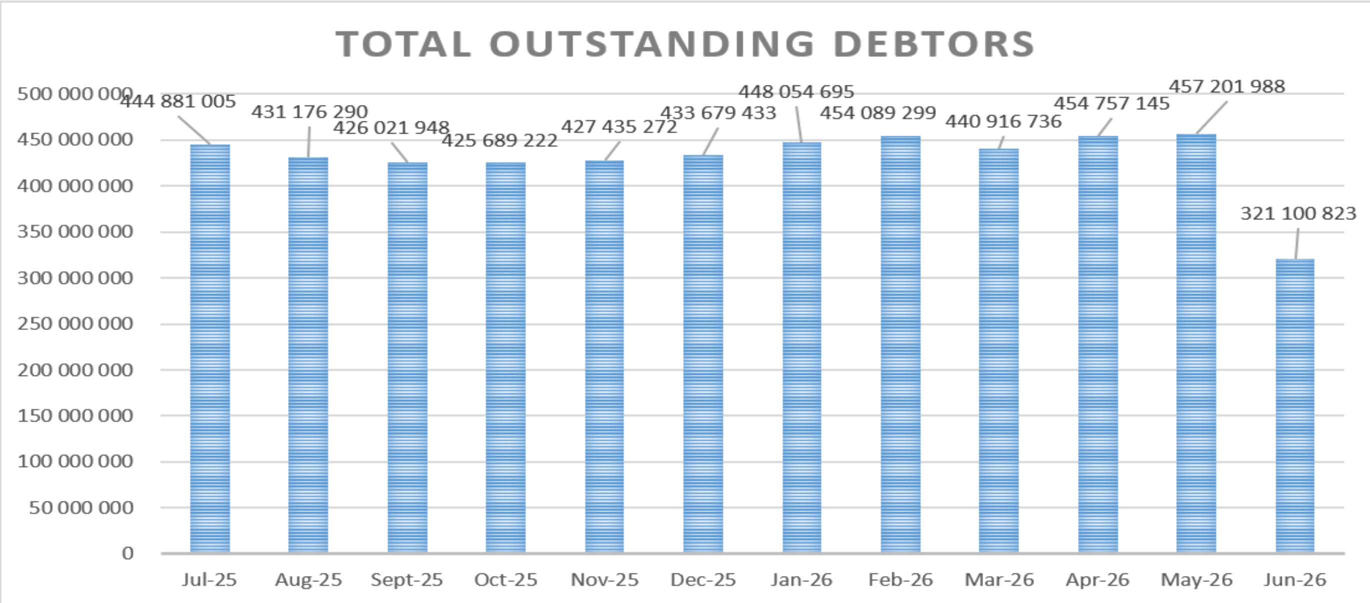
- Department of Public Works: The account reflects an amount of R 1,8 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 3,04 million.
- Non-indigent households: The account reflects an amount of R 1,38 million.

In addition, there are dormant accounts that still reflect credit balances in all the above accounts.

7.1 Debtors as at 30 June 2026

The total debtors outstanding as at 30 June 2026 is R 321 million, which represents a 29,8% difference from the previous month.

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

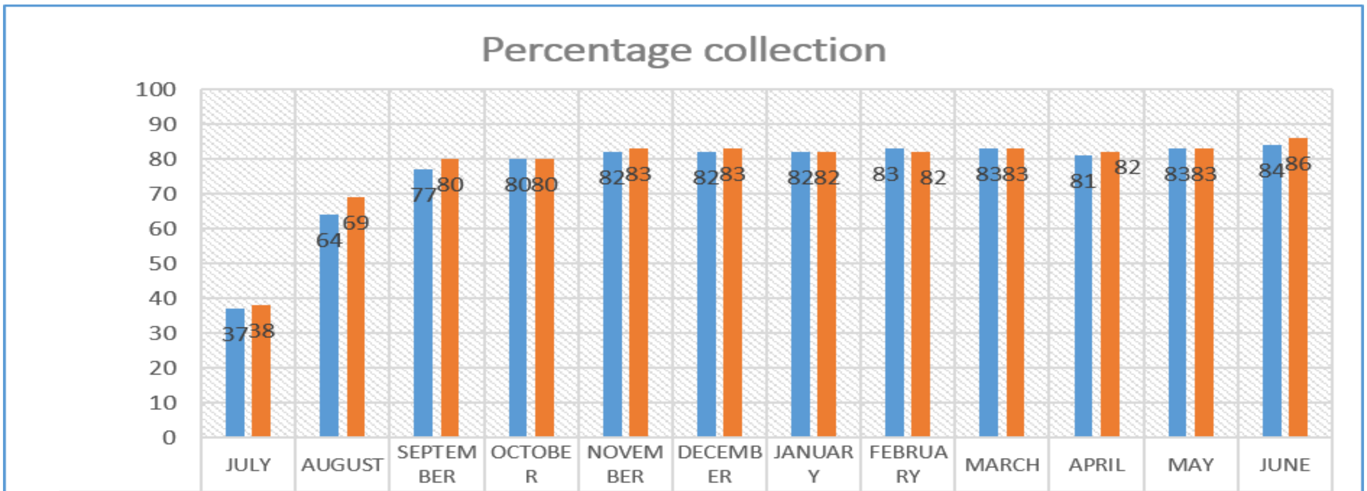


Comments / Reasons for the increase:

- Late payments made by 800 consumers in July 2026 for R 4 million influences the outstanding debtors. The write-offs were approved and processed in June 2026, including accounts belonging to deceased consumers, dormant accounts, and accounts outstanding for more than three years.

7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
2024/2025	37	64	77	80	82	82	82	83	83	81	83	84
2025/2026	38	69	80	80	83	83	82	82	83	82	83	86

The revenue collection rate for Theewaterskloof municipality, as at 30 June 2026 is 86%, which is 3% above when compared to the previous month. The collection rate shows an improvement of 2% when compared to the same period last year.

Credit Control Actions for the period ending 30 June 2026:

Activity	June 2026	
Pre-disconnection notices issued		3 438
Credit control SMS's		2 779
Disconnections		331
Reconnections		29
Arrangements		44
Extensions		739
Default Arrears		
Default Arrears List - Water	R	198 103 828
Default Arrears List - Electricity	R	6 076 295
Amount Collected		
Amount Collected - Water	R	2 139 724
Amount Collected - Electricity	R	3 570 104

Analysis

In June 2026, collections from credit control actions amounted to R 5,71 million.

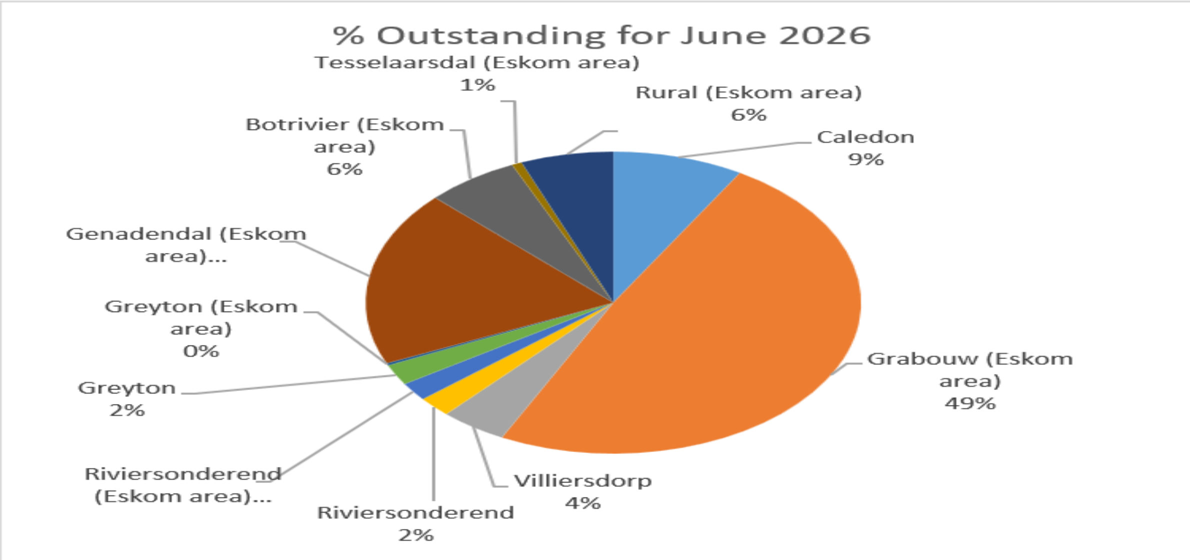
Electricity credit control remains effective. The increase in arrears is largely attributable to the high-demand winter tariff period (June to August), during which elevated electricity charges inflate account balances and place additional strain on debtors. This seasonal pressure is expected to persist through August, and disconnection measures will continue to be applied to sustain debtor responsiveness over the winter period.

Communication volumes normalised from May's peak, with 3,438 notices and 2,779 SMSs issued. This follows the intensive May campaign, during which final demand letters established the legal foundation for the enforcement escalations now underway.

The water arrears book recorded a decline, decreasing by R 1,3 million, while water collections improved to R 2,14 million. The smart water meter rollout remains central to addressing the structural drivers of non-payment improving consumption visibility, billing accuracy, and debtor accountability and sustained improvement will depend on metering coverage reaching scale.

7.4 Outstanding debt per town as at 30 June 2026:

June 2026			
Town	Amount outstanding for June 2026		% Outstanding for June 2026
Caledon	R	27 414 243	8,54%
Grabouw (Eskom area)	R	156 975 012	48,89%
Villiersdorp	R	14 001 019	4,36%
Riviersonderend	R	6 989 892	2,18%
Riviersonderend (Eskom area)	R	6 369 017	1,98%
Greyton	R	7 171 571	2,23%
Greyton (Eskom area)	R	757 048	0,24%
Genadendal (Eskom area)	R	60 379 244	18,80%
Botrivier (Eskom area)	R	19 513 945	6,08%
Tesselaarsdal (Eskom area)	R	2 089 362	0,65%
Rural (Eskom area)	R	19 440 470	6,05%
Total	**R**	**321 100 823**	**100%**



7.5 Outstanding debt for Eskom areas (where no electricity meters can be blocked) against non-Eskom areas as at 30 June 2026:

June 2026			
Town	Amount outstanding for June 2026		% Outstanding for June 2026
Eskom area	R	265 524 098	83%
Non-Eskom area	R	55 576 725	17%
Total	**R**	**321 100 823**	**100%**

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	Budget Year 2025/26								
	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	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	607	–	–	–	–	–	–	–	607
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	5 551	1 050	209	10	34	–	–	1	6 855
Auditor General	–	2	96	198	9	190	3 605	398	4 499
Other	31	62	–	–	–	–	–	87	180
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	6 189	1 114	305	209	43	190	3 605	486	12 141

Partial creditor payments were made for June 2026.

The following amount of R 141 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 - M12 June

Description R thousands	Budget Year 2025/26								
	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	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	607	8	1 155	1 065	1 030	1 326	22 430	50 698	78 318
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	26 218	1 050	209	10	34	–	–	30 758	58 279
Auditor General	–	2	96	198	9	190	3 605	398	4 499
Other	31	62	–	–	–	–	–	87	180
Medical Aid Deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	26 855	1 122	1 460	1 273	1 072	1 517	26 035	81 941	141 275

The tenders awarded for June 2026 are as follows:

Contract reference	Contract Description	Date closed	Total Bids Received	Awarded to	Date of Award	Total value of contract	B-BBEE Level	Locality
TPM 05/2025/26	The Sale of Erf 911 Riviersonderend	10-Apr-26	1	Black Stioc Holdings (Pty) Ltd.	18-Jun-26	R 4 500 000,00	Level 1	Bedfordview
Total Tenders Awarded for June 2026						**R 4 500 000,00**		

SECTION 9 – NON-FINANCIAL INFORMATION

The Ignite system contract expired in June 2026. The following information was updated by SDBIP users before 30 June 2026.

Office of the Municipal Manager

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	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							Comment from IDP Office
														Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	
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	Municipal Manager	1	Proof of submission	Carry Over	Number	1	1	1	1	0	1	1	G	**Target Achieved:** Final IDP approved by Council on 28 May 2026		
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	Municipal Manager	1	Proof of submission	Carry Over	Number	1	1	1	1	0	1	1	G	**Target Achieved:** Budget Approved by council		
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	Municipal Manager	1	Proof of submission	Carry Over	Number	1	1	1	1	0	1	1	G			
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	Municipal Manager	1	Proof of submission	Carry Over	Number	1	1	1	1	0	1	1	G			
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 excluding orders/Total amount budgeted for capital projects)X100}	% of capital budget spent	Municipal Manager	60%	S71 Report And Financial Statements	Last Value	Percentage	95%	95%	28%	95%	0%	95%	28%	NU			Awating on Section 71 Report from Finance
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	Municipal Manager	1	Confirmation by AG	Carry Over	Number	1	1	1	1	0	1	1	G	**Target Achieved**		
TL52	Office of the Municipal Manager	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	Municipal Manager	0	Proof of submission	Accumulative	Number	3	3	3	3	0	3	3	G	**Target Achieved: April :** Monthly FRP report submitted to Finance **May:** comparisons of payments. **June:** Monthly report on Contracts ending Jun e 2026 submitted to Cash Flow Committee		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	6
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	1
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		**7**

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	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comments of IDP Office
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	84%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	85%	83%	85%	0%	85%	83%	NU	**Not updated**		Actual to be updated after monthend
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	11.28	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	11	0	11	0	11	0	NU	**Not updated**		Actual to be updated after monthend
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	1.20	0	1.20	0	1.20	0	NU	**Not updated**		Actual to be updated after monthend
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	92.39%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	70%	0%	70%	0%	70%	0%	NU	**Not updated**		actual to be updated after monthend
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	6 314	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	6 000	6 009	6 250	-250	6 000	6 009	G2	**Target Well Achieved: April:** Increase month to month (April 2026) **May:** achieved		Actual to be updated after monthend
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 2025/26 financial year	Number of indigent households receiving free basic electricity	2 583	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 700	2 600	2 545	2 700	-100	2 600	2 545	O	**Target Almost Achieved: April:** Increase month to month **May:** Increase month to month	**Target Almost Achieved: May:** Continuous credit control measures to encourage those who qualify to apply and the distribution of new update Indigent	Actual to be updated after monthend

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comments of IDP Office
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 2025/26 financial year	Number of indigent households receiving free basic refuse removal	6 333	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	6 000	6 027	6 250	-250	6 000	6 027	G2	Target Well Achieved		Actual to be updated after monthend
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 2025/26 financial year	Number of indigent households receiving free basic sanitation	6 308	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	6 000	5 999	6 250	-250	6 000	5 999	O	**Target Almost Achieved: April :** increase month to month **Target Almost Achieved:May:** Financial Services: increase month to month	**Target Almost Achieved:** Continuous credit control measures to encourage those who qualify to apply and the distribution of new update Indigent Pamphlet in 3 languages.	Actual to be updated after monthend
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 2025/26 financial year	Number of residential properties which are billed for water or have prepaid meters	16 057	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000	16 000	16 085	16 000	0	16 000	16 085	NU	Not updated		Actual to be updated after monthend
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 2025/26 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7 558	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560	7 560	7 574	7 560	0	7 560	7 574	NU	Not updated		Actual to be updated after monthend
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 2025/26 financial year	Number of residential properties which are billed for refuse removal once a month	16 120	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100	16 100	16 147	16 100	0	16 100	16 147	NU	Not updated		Actual to be updated after monthend
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 2025/26	Number of residential properties which are billed for sewerage	15 702	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680	15 680	15 738	15 680	0	15 680	15 738	NU	Not updated		Actual to be updated after monthend

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comments of IDP Office
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%	95%	92%	95%	0%	95%	92%	G	**Target Achieved: April:** 700 meters received into stores in April 2026 Installation to resume shortly once the handheld programming devices arrive. Invoices for Mrach was paid in April 2026 to the value of R2 181 008. **Target Achieved: May:** total of 700 smart meters have been successfully procured and are currently housed in storage.		Awaiting onSection 71 report from Finance
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	1	1	1	0	1	1	G	**Target Achieved**		
TL55	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	0	Proof of submission	Accumulative	Number	3	3	2	3	0	3	2	R	**Target Achieved:April** :Financial Services: Submit monthly reports of FRP together with supporting documentation **Target Achieved: May:** Submit Monthly Reports for Financial Services regarding the implementation of FRP		**June not updated**

Overall Summary c

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	9
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		**15**

Corporate Service

											Year to Date Values for Quarter ending June 2026							
KPI Ref	**Responsible Directorate**	**Municipal KPA**	**Strategic Objective**	**KPI**	**Unit of Measurement**	**Baseline**	**Source of Evidence**	**Calculation Type**	**Target Type**	**YTD Actual**	**Original Target**	**Target Adjustments**	**Target**	**Actual**	**R**	**Performance Comment**	**Corrective Measures**	Comment from IDP Office
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	0.08%	Budget Expenditure Report	Last Value	Percentage	0.03%	0.10%	0%	0.10%	0.03%	R	**Target not Achieved: June:** Municipality cannot budget 1% of personnel budget for training due to budgetary constraints	**Target not Achieved: June:** Municipality cannot budget 1%	Awaiting of Section71 Report from Finance
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	3	Appointment letters and Equity Plan	Accumulative	Number	2	2	0	2	2	G	**Target Achieved: June**: Two people from EE Target Group was appointed		
TL23	Corporate Services	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2026	Organogram submitted	1	Proof of submission	Carry Over	Number	1	1	0	1	1	G	**Target Achieved: June:** Organogram was reviewed on 20 January 2026		
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	1	Proof of submission	Carry Over	Number	0	1	0	1	0	R	**Target not Achieved: June: The** Policy was discussed by HR Policy Working Group on 26 May 2026 and was referred back (June 2026)	**Target not Achieved: June:** The Policy will be referred back to HR Policy Working Group	
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	1	Proof of submission	Carry Over	Number	1	1	0	1	1	G	**Target Achieved: June:** Probation Policy approved by Council on 27 August 2025 (C228/2025)		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	YTD Actual	Year to Date Values for Quarter ending June 2026							
											Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comment from IDP Office
TL26	Corporate Services	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 15 January 2026	Employment Equity Report submitted by 15 January 2026	0	Proof of submission	Carry Over	Number	1	1	1	1	1	G	**Target Achieved:** Acknowledgement letter received and attahced.		
TL54	Corporate Services	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	0		Accumulative	Number	3	3	0	3	3	G	**Target Achieved: April:** Submitted the information in terms of Pillars 1 and 2 **May:** Submitted the information of Pillars 1 and 2 **June:** The May 2026 submission was made to Financial Services		

Overall Summary of Res

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		7

Community Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comments from IDP Office
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	93.04%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	90%	93.30%	90%	0%	90%	93.30%	NU	No Updates		Awaiting on Laboratory Test Results (IRIS System)
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	54.37%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	65%	49.93%	65%	0%	65%	49.93%	NU	No Updates		Awaiting on Laboratory Test Results (IRIS System)
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	16.10%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	20%	22%	22%	-2%	20%	22%	NU	No Updates		Awaitng on Technical outcome for updates
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	0%	Budget Expenditure Report	Last Value	Percentage	95%	95%	0%	95%	0%	95%	0%	NU	Not updated		Awaiting Section 71report from finance.
TL53	Community Services	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	0	Proof of submission	Accumulative	Number	3	3	2	3	0	3	3	G	Target Achieved: Monthly reports on Contracts ending Jun e 2026 submitted to Cash Flow Committee		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	4
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		5

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	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
														Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Comments from IDP Office
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	76%	Financial System Expenditure Report	Last Value	Percentage	95%	95%	100%	95%	0%	95%	100%	G2	**Target Well Achieved:April:** 82.1% expenditure achieved. Good progress on site. The contractor is aiming to finish ahead of the contractual completion date (April 2026) **May:** Good progress has been made in May toward the completion of the project. Vote nr 076011700900: 96% spending achieved Vote nr 076011700901: 100% spending achieved R 15 751 339 of R 16 413 732 spending achieved = 95.96% total spending **June:** 100% spending achieved		Awaiting section 71 report from finance
TL33	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the provision of new bulk water and sewer service to Gypsy Queen and Erf 313 housing projects by 30 June 2026	Spend 95% of project budget	Director: Technical and Infrastructure Implementation Services	0%	Section 71 Report	Last Value	Percentage	95%	190%	92%	95%	95%	95%	92%	O	**Target not Achieved: April:** 67.53% expenditure achieved. No award was made for Phase B, thus zero expenditure was recorded on the 2024/25 roll over MIG. The roll over MIG of R2,662,295 will remain as unspent. R 583,820 of the 2025/26 budget will also remain as unspent. (April 2026) [D309] Manager: Contracts and Compliance: Phase A completed Phase B tender was cancelled Vote nr 076010200090: 92% spending achieved. Vote nr 076010200092 (2024/25 roll over MIG): no spending achieved. Funding returned to Treasury unspent (May 2026) [D309] Manager: Contracts and Compliance: 92% of adjusted budget 4 achieved by 30 June 2026. Unspent funding is due to the cancellation of the Phase B tender (June 2026)	[D309] Manager: Contracts and Compliance: Target of 190% is an error. Should be 95% (June 2026)	Awaiting section 71 report from finance
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%	10%	6.57%	10%	0%	10%	6.57%	B	**Target Extremely Well Achieved:** May 2026 report attached. Year end losses will only be available after Financial Year End		

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	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							
														Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures
TL58	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Complete the design and procurement documentation related to the Riviersonderend Water Purification upgrading by 30 June 2026	Design Report and Tender Document reveived from consultants	Director: Technical and Infrastructure Implementation Services	0	Design report and tender documentation	Carry Over	Number	1	1	1	1	0	1	1	G	**Target Achieved: June:** We received the design report and tender document for internal; scrutiny before submission to BSC	
TL59	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of budget allocated for the Upgrade of Pineview Park Sport Ground Phase 1 by June 2026	95% of budget spent	Deputy Director: Technical and Infrastructure Implementation Services	0%	Section 71 Report	Last Value	Percentage	95%	95%	0%	95%	0%	95%	0%	NU	**Not updated:** All invoices were submitted to spend 100% of the allocated budget however payment at the time of this report has not been effected. (June 2026)	**Not Updated:** Once the payment run has been concluded and the final section 71 report becomes available the actual will be updated and the report attached as evidence (June 2026)
TL60	Technical and Infrastructure Implementation Services	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	Director: Technical and Infrastructure Implementation Services	0	Proof of submission	Accumulative	Number	3	3	3	3	0	3	3	G	**Target Achieved: April:** Report was submitted for the month of April. **May**: Report has been submitted even though there is a possible change in the pillar due to roles and responsibilities between Technical and Community Services. **June:** The Provincial Pillar head is having the discussion meeting regarding the monthly FRP pillar 4 report. Only thereafter after consensus is reached regarding the progress and evidence the report can be submitted to finance.	**Target Achieved:** Once the discussion is concluded a report will be submitted to Finance by 30 June 2026 (June 2026)

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	1
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		6

Economic Development Planning

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							Comment from IDP Office
													Original Target	Target Adjustments	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	346	Participant list	Accumulative	Number	251	251	255	251	0	251	255	G2	**Target Well Achieved: June:** Quarter 4_Participant List		
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	Proof of submission	Last Value	Number	1	1	1	1	0	1	1	G	**Target Achieved: June:** EPWP Policy submitted		
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 30 June 2026	Land Audit completed and submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	1	0	1	1	1	1	G	**Target Achieved**		
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	1	1	1	0	1	1	G	**Target Achieved:April:** Immovable Property Governance Strategy **June:** Achieved and submitted (June 2026)	April: N/a (April 2026)	
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 professional fees for Greyton Erf 595 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	78%	Financial System Expenditure Report	Last Value	Percentage	95%	95%	8%	95%	0%	95%	8%	NU	**Target not Achieved: April**: Actual expenditure amounts to R 185 595.20 (9%) of the total budget of R 2 000 000.00 but is not yet captured on Capital expenditure report. **May:** The overall performance is satisfactory. The detailed designs have been completed, and detailed engineering report has been submitted. **Target to be update for June:** The overall performance is satisfactory. The detailed designs have been completed, and detailed engineering report has been submitted.	**April:** Request proof of payment from DOI in order to jounalise expenditure against the budget. **May:** Tender completion and advertisement (May 2026) **June :** Tender completion and advertisement (June 2026)	Awating on the Section 71 Report update.
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	1	1	1	0	1	1	G	**Target Achieved**		
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	408	Practical Completion certificate	Accumulative	Number	408	408	408	408	0	408	408	G	**Target Achieved:May:** Two practical completion certificates were issued, March 2025 and October 2025. The March completion certificate was for the Provincial Department of Infrastructure as it accepts practical completion at a B-grade standard (gravel roads). The municipality accepts practical completion at A-grade services (tarred roads) which was issued in October 2025 which is the correct certificate (May 2026) **Target Achieved:June:** Two practical completion certificates were issued, March 2025 and October 2025. The March completion certificate was for the Provincial Department of Infrastructure as it accepts practical completion at a B-grade standard (gravel roads). The municipality accepts practical completion at A-grade services (tarred roads) which was issued in October 2025 which is the correct certificate (June 2026)		

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							Comment from IDP Office
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	
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	100%	Financial System Expenditure Report	Last Value	Percentage	95%	95%	1%	95%	0%	95%	1%	NU	**Not Updated: April:** Spending not to be achieved in the current financial year as the advertised tender was formally cancelled. **Not updated: May:** Spending not to be achieved in the current financial year as the advertised tender was formally cancelled. **Not updated:June:** Spending not to be achieved in the current financial year as the advertised tender was formally cancelled.	**Not Updated: April:** Re-advertise tender in new financial year **Not updated: May:** Re-advertise tender in new financial year **Not Updated: June:** Re-advertise tender in new financial year	Awaiting on the Section 71 Report from Financa
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 Professional 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	100%	Financial System Expenditure Report	Last Value	Percentage	95%	95%	19%	95%	0%	95%	19%	NU	**Not Updated for June:** Actual Expenditure amounts to R 1 081 623 (15%) of the adjustment budget of R 7 000 000.00 (April 2026) **May:** Actual Expenditure amounts to R 1 081 623 (15%) of the adjustment budget of R 7 000 000.00 **Not updated for June:** Actual Expenditure amounts to R 1 081 623 (15%) of the adjustment budget of R 7 000 000.00 (June 2026)	**Not updated for June**: Conduct monthly technical meetings with professional team on project status and implementation (April 2026) **Not updated :** Conduct monthly technical meetings with professional team on project status and implementation (May 2026) **Not updated for June:** Conduct monthly technical meetings with professional team on project status and implementation (June 2026)	Awaiting on the Section 71 Report from Financa
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	40%	Financial System Expenditure Report	Last Value	Percentage	95%	95%	0%	95%	0%	95%	0%	NU	**Not updated for June:** Expenditure amounts to R 25 000.00 paid to directly by DOI to consulting engineers. The project has been halted as the tender's validity expired which resulted in tender being cancelled. (April 2026) **Not updated for June:** The project has been halted as the tender's validity expired which resulted in tender being cancelled. (May 2026) **Not updated for June:** The project has been halted as the tender's validity expired which resulted in tender being cancelled.	**Not updated for June**: Re-apply to DOI to have the project on the 2026/27 business plan for funding in order to re-advertise the tender. (April 2026) **Not updated for June**: Re-apply to DOI to have the project on the 2026/27 business plan for funding in order to re-advertise the tender. (May 2026) **Not updated for June**: Re-apply to DOI to have the project on the 2026/27 business plan for funding in order to re-advertise the tender.	Awaiting on the Section 71 Report from Financa
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%	95%	19%	95%	0%	95%	19%	NU	**Not updated for June:** An amount of R 124 058.57 (6%) has been spent on the budget of R 2 000 000. The contractor has been appointed for the TRA portion of Beaumont and has established on site. (April 2026) **Not updated for June:** The project is 3 weeks behind, the recovery plan has been compiled and approved, completion anticipated 30 June 2026. Fencing of the structures in the TRA are encroaching on the road reserve. (May 2026) **Not updated for June:** The project is 3 weeks behind, the recovery plan has been compiled and approved, completion anticipated 30 June 2026. Fencing of the structures in the TRA are encroaching on the road reserve.	**Not Updated for June:** Manage progress on site as per project implementation plan to ensure improved spending on the project **Not Upated for June:** In collaboration with Informal Settlements Team the discussions have started with affected households. Contractor arranged meeting with Eskom to conclude the wayleave application. **Not updated for June** In collaboration with Informal Settlements Team the discussions have started with affected households. Contractor arranged meeting with Eskom to conclude the wayleave application.	Awaiting on the Section 71 Report from Financa

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							Comment from IDP Office
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	
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	1	0	1	0	1	0	R	**Target not Achieved:** Expenditure to date amounts to R 3 426 151 (69%) of the total budget of R 5 000 000 The conceptual layout has been developed. Environmental process started with engagements with the Department of Environmental Affairs & Development Planning and Consulting Engineers. Feasibility Report to be submitted by 30 June 2026 (April 2026) **Target not Achieved:** The project feasibility report will be submitted on the 30th of June 2026 (May 2026) **Target not Achieved:** The project feasibility report will be submitted on the 30th of June 2026	**Target not Achieved: April:** Continuous engagement with the Department of Environmental Affairs and Consulting Engineers **Target not Achieved: May**: The project feasibility report will be submitted on the 30th of June 2026 **Target not Achieved: June:** The project feasibility report will be submitted on the 30th of June 2026	
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%	95%	3%	95%	0%	95%	3%	NU	**Target not Achieved: April:** The contractor has reached practical completion of the 16 units. One unit is vandalized beyond repair. The Department of Infrastructure pays the contractor directly and once proof of payment is obtained expenditure will be allocated against the budget, **Target not Achieved: May**: The contractor has reached practical completion of the 16 units. One unit is vandalized beyond repair. The Department of Infrastructure pays the contractor directly and once proof of payment is obtained expenditure will be allocated against the budget, **Target not Achieved: June:** The contractor has reached practical completion of the 16 units. One unit is vandalized beyond repair. The Department of Infrastructure pays the contractor directly and once proof of payment is obtained expenditure will be allocated against the budget,	**Target not Achieved: April:** Obtain proof of payment from DOI to allocated expenditure against the budget **Target not Achieved:May:** Obtain proof of payment from DOI to allocated expenditure against the budget **Target not Achieved: June:** Obtain proof of payment from DOI to allocated expenditure against the budget	Awaiting on the Section 71 Report from Financa
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%	95%	38%	95%	0%	95%	38%	NU	**Target not Achieved: April:** Expenditure amounts to R 1 253 257.50 (41%) of the adjusted budget of R 3 000 000.00 **Target not Achieved : May:** Project Implementation Readiness Report to be submitted in February 2026. Farm RE/9/313 - Detailed design commenced and the Draft Basic Assesment Report has been submitted. Farm 295,292&301: Preliminary designs commenced, engagement with Department of Environmental Affairs and Development Planning regarding environmental authorization process commenced. Farm RE/9/313 Soci-economic facility: The preliminary designs have been completed and approved, detailed design have commenced. Waterworks - Preliminary design have been completed, the Project Feasibility Report has been submitted to Department of Infrastructure. (May 2026) **Target not Achieved: June:** Project Implementation Readiness Report to be submitted in February 2026. Farm RE/9/313 - Detailed design commenced and the Draft Basic Assesment Report has been submitted. Farm 295,292&301: Preliminary designs commenced, engagement with Department of Environmental Affairs and Development Planning regarding environmental authorization process commenced. Farm RE/9/313 Soci-economic facility: The preliminary designs have been completed and approved, detailed design have commenced. Waterworks - Preliminary design have been completed, the Project Feasibility Report has been submitted to Department of Infrastructure. (June 2026)	**Target not Achieved: April**: Awaiting funding approvals from DOI **Target not Achieved:May:** Awaiting funding approvals from DOI **Target not Achieved: June:** Awaiting funding approvals from DOI (June 2026)	Awaiting on the Section 71 Report from Financa

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Year to Date Values for Quarter ending June 2026							Comment from IDP Office
													Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	
TL56	Economic Development and Planning	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget approved for Villiersdorp Taxi Rank Upgrade (Phase 3A) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project) x 100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	0%	95%	99%	0%	95%	95%	99%	NU	**Target Achieved:** Oversight the total spending to date is 78% and not 88% as per March Performance Comments. (April 2026) **Target Achieved:June:** Spending on the project, including committed expenditure, has reached approximately 99% of the approved budget. This expenditure relates to the approved additions to the project, for which the required materials and supplies have been ordered and largely delivered. The final outstanding delivery is scheduled for 26 June 2026, after which the final invoice will be submitted for processing. (June 2026)	**Target Achieved:** illiersdorp Market project has been completed, expenditure has reached 77.5% of the approved budget. To address the shortfall and reach the required 95% spend, approved additional items will now be implemented. Two formal quotation processes were undertaken but did not yield any responsive bids. Revised procurement approach has been adopted in the third round, focusing on the supply and delivery of materials and supplies to enable implementation of the approved add-ons. This approach is aimed at ensuring that the remaining budget is effectively utilised and that the 95% expenditure target is achieved by 30 June 2026. (April 2026)	Awaiting on the Section 71 Report from Financa
TL57	Economic Development and Planning	Financial Viability	Sound financial management and continuous revenue growth	Submit monthly reports for Financial Services regarding the implementation of FRP together with supporting documentation	Submission of Reports	0	Proof of submission	Accumulative	Number	0	3	3	0	3	3	3	G	**Target Achieved**		

Overall Summary of

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	10
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		**16**

SECTION 10 – QUALITY CERTIFICATION

I, Walter 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 June 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Walter Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: ______________________

Date: 14 - 07 - 2026

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: ______________________

Date: 14 - 07 - 2026