

# **FINANCIAL REPORT FOR THE MONTH ENDING NOVEMBER 2025**

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## **INTRODUCTION / AIM**

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

## **LEGAL REQUIREMENTS**

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 30 November 2025 is submitted to Council 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 November 2025, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following:

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 November 2025.

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# BUDGET STATEMENT

## NOVEMBER 2025

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# THEEWATERSKLOOF MUNICIPALITY

### In-Year Report of the Municipality

Prepared in terms of Section 71 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

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**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 more than, 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 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 November 2025 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

Section 54 of the MFMA requires the mayor to consider the Section 71 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 work in progress to address alignment issues. Differences will therefore be noted between some of the tables in the C-Schedule, Section 71 monthly budget monitoring report and the related data strings.

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
<b>Original Budget</b>	88 830 340	922 836 484	884 103 200
<b>Adjustment Budget 13 October 2025</b>	114 414 752	948 549 278	884 251 582
<b>Actual Result (YTD)</b>	18 135 742	360 625 510	314 242 300
<b>Variance</b>	96 279 010	587 923 768	570 009 282
<b>Variance %</b>	84%	62%	64%

Operating revenue currently reflects a variance of 62% and operating expenditure a variance of 64%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	828 359 049	29 558 504	66 744 347	73 351 117	66 806 138	62 262 511	298 722 617	36%
Operating Expenditure (Non Cash)	55 892 533	55 892 533	2 858 036	3 445 549	3 070 171	3 224 994	2 920 933	15 519 683	28%
Total Operating Expenditure	884 103 200	884 251 582	32 416 540	70 189 896	76 421 288	70 031 132	65 183 444	314 242 300	36%
Operating Income	922 836 484	948 549 278	137 710 769	50 136 624	59 105 888	60 302 061	53 370 168	360 625 510	38%
TELEPHONE	755 250	755 250	4 730	46 914	48 307	37 742	47 815	185 508	25%
STREETLIGHTS	9 539 515	9 539 515	189 360	1 415 822	1 244 653	1 111 009	1 094 060	5 054 904	53%
FUEL	10 392 950	10 392 950	228 456	486 175	682 340	925 484	704 921	3 027 376	29%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	144 758 349	7 411 474	10 682 955	13 375 585	11 739 538	12 635 308	55 844 860	39%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 042 000	-	1 399	142 664	24 000	130 000	298 063	15%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 288 975	129 760	37 561	59 428	68 137	280 713	575 599	45%
Other Materials - Maintenance Materials (Networks)	539 455	539 455	151 754	111 367	24 775	59 799	172 147	519 842	96%
GRANTS INCOME	104 497 000	104 497 000	6 504 000	5 819 000	-	8 659 800	4 292 730	25 275 530	24%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	-	-	47 020 000	31%
GRANTS EXPENDITURE	104 497 000	105 509 794	817 396	4 798 907	3 936 705	3 278 737	4 937 935	17 769 678	17%
Equitable Shares Expenditure	74 340 569	74 340 569	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	30 975 237	42%
Equitable Shares Expenditure Free Basic Services	75 689 431	75 689 431	5 554 360	4 444 566	5 180 775	5 319 311	4 966 834	25 465 847	34%
PAYROLL	300 853 959	300 853 959	22 194 377	22 635 173	22 308 739	22 949 099	23 605 247	113 692 635	38%
OVERTIME	6 532 764	6 532 764	701 732	686 634	1 009 935	775 514	720 480	3 894 295	60%
STANDBY	3 985 172	3 985 172	541 240	571 811	600 252	565 156	585 204	2 863 663	72%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 449 216	37 921	188 776	241 786	311 945	100 838	881 267	20%
Capital Expenditure (Land/Build)	-	884 412	-	-	-	-	-	-	0%
Capital Expenditure (Water)	12 280 971	12 280 971	4 068	2 885	1 094 899	10 639	16 048	1 128 539	9%
Capital Expenditure (Sewer)	24 387 029	24 387 029	-	3 116 271	2 222 250	1 405 428	3 273 925	10 017 875	41%
Capital Expenditure (Sportsfields)	-	1 600 000	-	-	-	-	-	-	0%
Capital Expenditure (Fleet)	6 400 000	4 800 000	-	-	-	-	-	-	0%
Capital Expenditure (Office Equipment)	474 000	474 000	-	30 825	2 345	-	125 814	158 983	34%
Capital Expenditure Sub Total	43 542 000	44 426 412	4 068	3 149 981	3 319 494	1 416 068	3 415 787	11 305 397	25%
Capital Expenditure (Housing) (TWK)	45 288 340	45 288 340	-	-	-	6 818 900	11 445	6 830 345	15%
Capital Expenditure (Housing) (Provincial Treasury - ASLA)	-	24 700 000	-	-	-	-	-	-	0%
Capital Expenditure Housing Sub Total	45 288 340	69 988 340	-	-	-	6 818 900	11 445	6 830 345	10%
Capital Expenditure (Total)	88 830 340	114 414 752	4 068	3 149 981	3 319 494	8 234 968	3 427 231	18 135 742	16%
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270		
Bank			-297 833	10 833 585	10 326 968	5 956 795	10 071 990		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225		

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 2 - CAPITAL EXPENDITURE

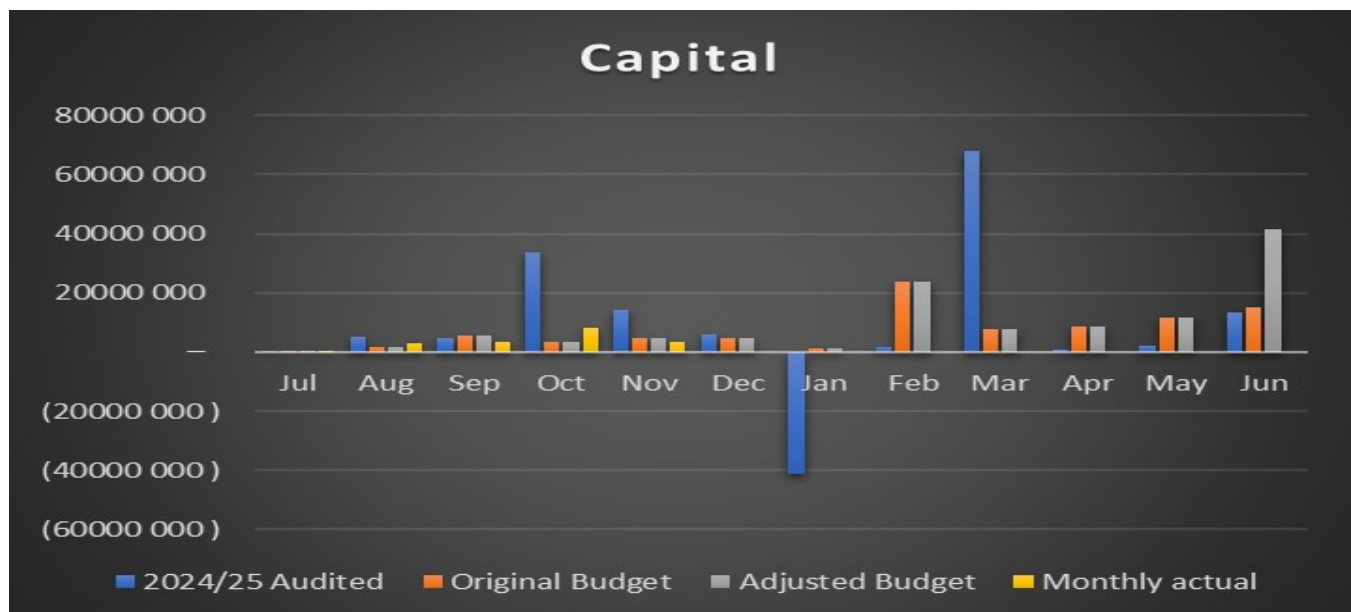
**WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November**

Vote 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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	1 455	–	1 600	–	–	436	(436)	-100%	1 600
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	2 916	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	76 493	37 079	61 779	(61)	2 599	13 366	(10 767)	-81%	61 779
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	2 317	13 594	13 594	2 218	4 774	3 555	1 219	34%	13 594
Vote 14 - Water	10 013	–	–	–	–	–	–		–
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
<b>Total Capital Multi-year expenditure</b>	<b>93 194</b>	<b>50 673</b>	<b>76 973</b>	<b>2 157</b>	<b>7 373</b>	<b>17 357</b>	<b>(9 984)</b>	<b>-58%</b>	<b>76 973</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	126	110	110	4	38	48	(10)	-21%	110
Vote 2 - Community Services	7 777	6 400	4 800	–	–	676	(676)	-100%	4 800
Vote 3 - Corporate services	348	364	364	121	121	56	66	119%	364
Vote 4 - Electricity	125	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	1 745	8 209	9 094	72	4 232	1 654	2 578	156%	9 094
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	3 472	10 793	10 793	1 056	5 244	5 658	(414)	-7%	10 793
Vote 14 - Water	2 040	12 281	12 281	16	1 129	2 590	(1 461)	-56%	12 281
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
<b>Total Capital single-year expenditure</b>	<b>15 633</b>	<b>38 157</b>	<b>37 441</b>	<b>1 270</b>	<b>10 763</b>	<b>10 681</b>	<b>82</b>	<b>1%</b>	<b>37 441</b>
<b>Total Capital Expenditure</b>	<b>108 827</b>	<b>88 830</b>	<b>114 415</b>	<b>3 427</b>	<b>18 136</b>	<b>28 038</b>	<b>(9 902)</b>	<b>-35%</b>	<b>114 415</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 179</b>	<b>6 874</b>	<b>5 274</b>	<b>126</b>	<b>159</b>	<b>779</b>	<b>(620)</b>	<b>-80%</b>	<b>5 274</b>
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	8 179	6 874	5 274	126	159	779	(620)	-80%	5 274
Internal audit	–	–	–	–	–	–	–		–
<b>Community and public safety</b>	<b>78 796</b>	<b>45 288</b>	<b>71 588</b>	<b>11</b>	<b>6 830</b>	<b>15 082</b>	<b>(8 252)</b>	<b>-55%</b>	<b>71 588</b>
Community and social services	65	–	–	–	–	–	–		–
Sport and recreation	1 114	–	1 600	–	–	436	(436)	-100%	1 600
Public safety	8	–	–	–	–	–	–		–
Housing	77 609	45 288	69 988	11	6 830	14 646	(7 815)	-53%	69 988
Health	–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>	<b>971</b>	<b>–</b>	<b>884</b>	<b>–</b>	<b>–</b>	<b>374</b>	<b>(374)</b>	<b>-100%</b>	<b>884</b>
Planning and development	629	–	884	–	–	374	(374)	-100%	884
Road transport	341	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
<b>Trading services</b>	<b>20 882</b>	<b>36 668</b>	<b>36 668</b>	<b>3 290</b>	<b>11 146</b>	<b>11 803</b>	<b>(656)</b>	<b>-6%</b>	<b>36 668</b>
Energy sources	3 040	–	–	–	–	–	–		–
Water management	12 052	12 281	12 281	16	1 129	2 590	(1 461)	-56%	12 281
Waste water management	5 789	24 387	24 387	3 274	10 018	9 213	805	9%	24 387
Waste management	–	–	–	–	–	–	–		–
<b>Other</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>108 827</b>	<b>88 830</b>	<b>114 415</b>	<b>3 427</b>	<b>18 136</b>	<b>28 038</b>	<b>(9 902)</b>	<b>-35%</b>	<b>114 415</b>
<b>Funded by:</b>									
National Government	25 783	27 537	27 537	3 274	10 018	10 001	17	0%	27 537
Provincial Government	12 607	44 700	45 584	11	6 830	8 165	(1 335)	-16%	45 584
District Municipality	55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–		–
<b>Transfers recognised - capital</b>	<b>38 444</b>	<b>72 237</b>	<b>73 122</b>	<b>3 285</b>	<b>16 848</b>	<b>18 166</b>	<b>(1 318)</b>	<b>-7%</b>	<b>73 122</b>
<b>Borrowing</b>	<b>0</b>	<b>10 000</b>	<b>10 000</b>	<b>16</b>	<b>40</b>	<b>1 532</b>	<b>(1 492)</b>	<b>-97%</b>	<b>10 000</b>
<b>Internally generated funds</b>	<b>70 382</b>	<b>6 593</b>	<b>31 293</b>	<b>126</b>	<b>1 248</b>	<b>8 340</b>	<b>(7 092)</b>	<b>-85%</b>	<b>31 293</b>
<b>Total Capital Funding</b>	<b>108 827</b>	<b>88 830</b>	<b>114 415</b>	<b>3 427</b>	<b>18 136</b>	<b>28 038</b>	<b>(9 902)</b>	<b>-35%</b>	<b>114 415</b>

**WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November**

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjustment Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	8 756	3 319	6 474	11 910	(5 437)	-45,6%	6%
October	33 850	3 323	7 684	8 235	14 709	19 594	(4 886)	-24,9%	13%
November	14 465	4 806	8 444	3 427	18 136	28 038	(9 902)	-35,3%	16%
December	5 978	4 812	8 447	–		36 484	–		
January	(41 212)	1 468	6 735	–		43 219	–		
February	1 688	23 684	18 108	–		61 327	–		
March	68 076	7 674	9 912	–		71 238	–		
April	672	8 716	10 445	–		81 683	–		
May	1 993	11 521	11 881	–		93 565	–		
June	13 456	15 261	20 850	–		114 415	–		
<b>Total Capital expenditure</b>	<b>108 827</b>	<b>88 830</b>	<b>114 415</b>	<b>18 136</b>					

The **Total Capital Expenditure** for the year-to-date amounts to R 18 million against the adjusted budget of R 114 million and the percentage spend is 16% when compared to the budget. The year-to-date expenditure compared to planned expenditure amounts to 65% (an underspent of 35%).





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	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>LAND AND BUILDINGS</b>														
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	-	-	-	373 845	884 412	100%	The project was originally scheduled for completion by 30 June 2025, however, it has experienced delays due to adverse weather conditions. The project was halted pending the outcome of a rollover application. The rollover application was approved on 18 August 2025, allowing previous financial year's unspent funds to be utilized for the completion of the project. The user department then submitted a motivation for extension/deviation to Supply Chain Management department on 29 September 2025. The project is currently waiting for the final approval of the extension/deviation memo, after which the completion of the outstanding work will resume.
				Subtotal	-	1 370 770	884 412	-	-	-	373 845	884 412	100%	
<b>WATER RESERVOIRS &amp; RETICULATION</b>														
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	16 048	-	39 652	769 437	4 960 348	99%	Cash flow constraints are currently delaying the procurement process. In the interim, the Municipality has initiated the tender process for external loans, which includes funding for the smart water meter project. Currently, we are waiting for the outcome of the process in order to determine the timeline of the project.
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	787 590	3 150 362	100%	Aug 2025 -Tender number ENG 03/2025/26 was advertised on 25 July 2025 and the closing date was 29 August 2025. The tenders are currently being stamped at the Supply Chain Management (SCM) department before it can proceed with the technical evaluation.
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	-	-	1 088 887	1 032 651	3 041 722	74%	Oct 2025 -The technical evaluation was completed and submitted to the SCM department on 30 October 2025 and is now waiting for Bid Evaluation Committee. Nov 2025- Bid Evaluation Committee is still outstanding.
				Subtotal	12 280 971	12 280 971	12 280 971	16 048	-	1 128 539	2 589 678	11 152 432	91%	

**THEEWATERSKLOOF MUNICIPALITY**

**CAPITAL PROGRAMME 2025 - 2026**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
										5				
<b>SEWERAGE</b>														
07601020090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	1 056 053	-	5 243 683	5 657 822	5 548 889	51%	<p><b>Aug 2025</b> - 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.</p> <p><b>Oct 2025</b> - The tender is currently waiting for Bid Evaluation Committee.</p> <p><b>Nov 2025</b> - 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 letter of appointments from SCM to start with the appeal period.</p>
07601170090	Upgrading of Botrivier Waste Waster Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	2 217 872	-	4 774 192	3 555 205	8 820 265	65%	
			<b>Subtotal</b>		<b>24 387 029</b>	<b>24 387 029</b>	<b>24 387 029</b>	<b>3 273 925</b>	<b>-</b>	<b>10 017 875</b>	<b>9 213 027</b>	<b>14 369 154</b>	<b>59%</b>	
<b>TWK HOUSING</b>														
072111101213	Caledon Riemvasmaak (811) increased to (1014)	Caledon	Human Settlements	Informal Settlements Grant	6 119 000	6 119 000	6 119 000	125 000	-	125 000	933 127	5 994 000	98%	
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	-	-	-	72 042	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	-	-	-	45 775	300 170	100%	
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	5 621 000	-	-	3 953 250	857 184	1 667 750	30%	
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	10 560 000	-	-	1 269 052	1 610 365	9 290 948	88%	
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	-	1 204 753	2 499 999	8 795 247	88%	
072111700112	Botrivier Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	72 040	-	278 290	304 994	1 721 710	86%	
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	1 585 965	10 400 000	100%	
			<b>Subtotal</b>		<b>45 288 340</b>	<b>45 288 340</b>	<b>45 288 340</b>	<b>11 445</b>	<b>-</b>	<b>6 830 345</b>	<b>7 909 451</b>	<b>38 457 995</b>	<b>85%</b>	

**THEEWATERSKLOOF MUNICIPALITY**

**CAPITAL PROGRAMME 2025 - 2026**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
PROVINCIAL HOUSING														
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	24 700 000	-	-	-	6 736 365	24 700 000	100%	
				Subtotal	-	24 700 000	24 700 000	-	-	-	6 736 365	24 700 000	100%	
SPORTFIELDS														
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	1 600 000	-	176 674	-	436 365	1 423 326	89%	Oct 2025 - Tender number ENG 13/2023/24 was awarded in the 2023/24 financial year, however, the contract was stopped and the project was changed to an in-house project. The funds will be spent.
				Subtotal	-	1 600 000	1 600 000	-	176 674	-	436 365	1 423 326	89%	
FLEET														
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	3 400 000	-	-	-	326 119	3 400 000	100%	The national transversal tender (RT57 contract) will be utilised instead of the previously indicated tender process. Currently, we are waiting for the external loans tender process to be finalised before RT57 contract can proceed.
073113000127	Purchase of Fleet	Whole of Municipality	Fleet Management	Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	-	-	-	350 001	1 400 000	100%	
				Subtotal	6 400 000	4 800 000	4 800 000	-	-	-	676 120	4 800 000	100%	
OFFICE EQUIPMENT														
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	364 000	121 482	231 047	121 482	55 509	11 471	3%	The accounting for replacements is affected by the finalization of claims.
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	-	-	30 825	38 449	19 175	38%	
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	4 332	-	6 677	1 525	3 323	33%	The expenditure is directly affected by the finalization of claims and the determination of necessity.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	-	-	-	7 624	50 000	100%	
				Subtotal	474 000	474 000	474 000	125 814	231 047	158 983	103 107	83 970	18%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	3 427 231	407 721	18 135 742	28 037 958	95 871 289	84%	

### 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) - M05 November**

Vote 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
<b>R thousands</b>									
<b><u>Revenue by Vote</u></b>									
Vote 1 - Directorate Finance	287 149	332 267	332 267	14 276	157 458	141 473	15 985	11,3%	332 267
Vote 2 - Community Services	48 289	48 458	48 458	2 167	10 380	17 027	(6 648)	-39,0%	48 458
Vote 3 - Corporate services	609	6 746	6 746	774	2 199	2 517	(318)	-12,6%	6 746
Vote 4 - Electricity	166 610	192 659	192 659	13 899	76 330	78 364	(2 034)	-2,6%	192 659
Vote 5 - Economic Development and Planning	86 839	59 759	85 471	851	8 157	25 764	(17 607)	-68,3%	85 471
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	29 613	1 519	7 136	8 887	(1 751)	-19,7%	29 613
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	62 720	64 932	64 932	3 977	20 581	25 696	(5 115)	-19,9%	64 932
Vote 13 - Waste water management	62 776	66 373	66 373	3 464	23 126	27 180	(4 055)	-14,9%	66 373
Vote 14 - Water	117 617	122 030	122 030	12 444	55 258	48 671	6 588	13,5%	122 030
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>856 042</b>	<b>922 836</b>	<b>948 549</b>	<b>53 370</b>	<b>360 626</b>	<b>375 580</b>	<b>(14 955)</b>	<b>-4,0%</b>	<b>948 549</b>
<b><u>Expenditure by Vote</u></b>									
Vote 1 - Directorate Finance	98 348	105 568	104 988	7 602	39 441	44 370	(4 928)	-11,1%	104 988
Vote 2 - Community Services	175 434	187 874	188 902	14 408	67 559	74 662	(7 103)	-9,5%	188 902
Vote 3 - Corporate services	81 686	90 148	90 146	4 414	29 335	30 618	(1 283)	-4,2%	90 146
Vote 4 - Electricity	153 602	182 675	182 667	14 912	69 030	65 188	3 841	5,9%	182 667
Vote 5 - Economic Development and Planning	34 425	42 397	42 391	2 836	13 992	16 572	(2 580)	-15,6%	42 391
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 713	679	3 571	3 865	(294)	-7,6%	9 713
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	25 539	1 306	6 255	9 099	(2 844)	-31,3%	25 539
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	73 911	80 162	80 008	4 631	20 783	28 102	(7 318)	-26,0%	80 008
Vote 13 - Waste water management	64 616	67 499	67 254	4 883	24 215	26 863	(2 647)	-9,9%	67 254
Vote 14 - Water	89 225	92 654	92 644	9 511	40 060	36 924	3 136	8,5%	92 644
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>797 488</b>	<b>884 103</b>	<b>884 252</b>	<b>65 183</b>	<b>314 242</b>	<b>336 263</b>	<b>(22 020)</b>	<b>-6,5%</b>	<b>884 252</b>
<b>Surplus/ (Deficit) for the year</b>	<b>58 554</b>	<b>38 733</b>	<b>64 298</b>	<b>(11 813)</b>	<b>46 383</b>	<b>39 317</b>	<b>7 066</b>	<b>18,0%</b>	<b>64 298</b>

Unauthorized expenditure by year end would occur either for the Municipality as a whole if the 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) - M05 November

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
<b>R thousands</b>								%	
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	150 632	170 078	170 078	13 744	75 388	71 218	4 171	6%	170 078
Service charges - Water	98 182	103 720	103 720	12 257	54 243	42 776	11 467	27%	103 720
Service charges - Waste Water Management	46 372	49 742	49 742	3 385	22 701	22 060	641	3%	49 742
Service charges - Waste management	44 412	46 549	46 549	3 908	20 219	20 069	149	1%	46 549
Sale of Goods and Rendering of Services	4 482	26 616	26 616	332	1 568	8 362	(6 794)	-81%	26 616
Agency services	8 352	8 417	8 417	770	4 182	3 502	680	19%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	27 661	2 034	10 272	10 897	(626)	-6%	27 661
Interest from Current and Non Current Assets	3 484	6 169	6 169	138	961	2 449	(1 488)	-61%	6 169
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	153	825	820	6	1%	2 076
Licence and permits	71	76	76	9	27	27	0	0%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	4 055	836	1 940	1 558	382	25%	4 055
<b>Non-Exchange Revenue</b>	-	-	-	-	-	-	-	-	-
Property rates	161 347	173 070	173 070	10 944	93 890	56 672	37 218	66%	173 070
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	27 812	781	3 531	9 415	(5 884)	-62%	27 812
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	182 418	1 296	53 104	88 212	(35 108)	-40%	182 418
Interest	4 020	4 554	4 554	310	1 446	1 851	(405)	-22%	4 554
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	12 003	489	2 745	4 617	(1 872)	-41%	12 003
Gains on disposal of Assets	-	114	114	-	-	34	(34)	-100%	114
Other Gains	-	5 546	5 546	-	-	1 664	(1 664)	-100%	5 546
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>752 602</b>	<b>850 549</b>	<b>850 677</b>	<b>51 387</b>	<b>347 041</b>	<b>346 203</b>	<b>838</b>	<b>0%</b>	<b>850 677</b>
<b>Expenditure By Type</b>									
Employee related costs	281 509	315 821	315 821	25 012	121 332	129 048	(7 716)	-6%	315 821
Remuneration of councillors	13 148	15 017	15 017	1 084	5 500	6 403	(902)	-14%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	10 758	51 662	48 884	2 778	6%	139 207
Inventory consumed	39 711	41 790	41 790	3 869	13 850	16 041	(2 191)	-14%	41 790
Debt impairment	100 461	116 591	116 591	9 716	48 580	48 580	0	0%	116 591
Depreciation and amortisation	41 321	35 541	35 541	2 820	14 638	14 916	(278)	-2%	35 541
Interest	47 204	47 551	47 551	1 002	4 453	13 241	(8 788)	-66%	47 551
Contracted services	58 563	60 429	60 007	4 204	14 735	18 086	(3 351)	-19%	60 007
Transfers and subsidies	5 501	12 080	12 208	-	379	3 663	(3 284)	-90%	12 208
Irrecoverable debts written off	-	0	0	-	(1 169)	-	(1 169)	#DIV/0!	0
Operational costs	78 672	94 466	94 908	6 719	40 282	35 719	4 563	13%	94 908
Losses on Disposal of Assets	7 677	64	64	-	-	19	(19)	-100%	64
Other Losses	3 616	5 546	5 546	-	-	1 664	(1 664)	-100%	5 546
<b>Total Expenditure</b>	<b>797 488</b>	<b>884 103</b>	<b>884 252</b>	<b>65 183</b>	<b>314 242</b>	<b>336 263</b>	<b>(22 020)</b>	<b>-7%</b>	<b>884 252</b>
<b>Surplus/(Deficit)</b>	<b>(44 886)</b>	<b>(33 554)</b>	<b>(33 574)</b>	<b>(13 796)</b>	<b>32 799</b>	<b>9 941</b>	<b>22 858</b>	<b>0</b>	<b>(33 574)</b>
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	73 122	1 983	13 563	21 937	(8 374)	(0)	73 122
Transfers and subsidies - capital (in-kind)	64 996	50	24 750	-	21	7 440	(7 419)	(0)	24 750
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>58 554</b>	<b>38 733</b>	<b>64 298</b>	<b>(11 813)</b>	<b>46 383</b>	<b>39 317</b>	<b>7 066</b>	<b>0</b>	<b>64 298</b>
Income Tax	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>58 554</b>	<b>38 733</b>	<b>64 298</b>	<b>(11 813)</b>	<b>46 383</b>	<b>39 317</b>	<b>7 066</b>	<b>0</b>	<b>64 298</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>58 554</b>	<b>38 733</b>	<b>64 298</b>	<b>(11 813)</b>	<b>46 383</b>	<b>39 317</b>	<b>7 066</b>	<b>0</b>	<b>64 298</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>58 554</b>	<b>38 733</b>	<b>64 298</b>	<b>(11 813)</b>	<b>46 383</b>	<b>39 317</b>	<b>7 066</b>	<b>0</b>	<b>64 298</b>

The year-to-date revenue is 38% of the adjusted budget of R 949 million. The expenditure is 7% 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**

Sale of land		
Project	Estimated income value	Progress
Bergsig GAP (KN01/2024-25)	1 575 415	The total contract value amounts to R 1.3 million. Of this amount, R 117 054 has been received as deposits to secure the purchase, and a further R 327 850 has been received as full payment for completed transactions. In terms of the Deed of Sale, each purchaser is required to pay the full purchase price within 120 days from the date of signature. It should be noted that the 120-day deadline differs for each purchaser, based on their individual date of signing. Failure to comply with the relevant payment deadline will constitute a breach of contract, and the Municipality will take the necessary action in line with the provisions outlined in the Deed of Sale.
Sale of Erf 1274 Greyton	1 400 000	Awaiting finale signed Deed of Sale from Department of Infrastructure
Sale of Victoria Hall Caledon	9 532 350	Awaiting finale signed Deed of Sale from Department of Infrastructure
Sale of Erf 911 RSE	2 000 000	Disposal process to be presented to BSC by end of November 2025
Sale of 73 Industrial Erven Caledon	8 195 440	Tender was only cancelled 21 October 2025. New Disposal process must be initiated
<b>Total Projected income 2025/26</b>	<b>22 703 205</b>	

Deposits have been received but are captured in a deposit account (general ledger vote). The transfer costs must first be paid before the transaction will appear on the Sale of Land post.

### **Agency services**

Monthly budget allocations are determined by the monthly actuals from the previous financial year. Compared with the year to date budgeted cashflows, the year to date for revenue recognition is ahead.

### **Interest from Current and Non-Current Assets**

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

### **Operational Revenue (Exchange Revenue)**

The item includes ad-hoc types of revenue streams that vary from month to month.

### **Fines, penalties and forfeits**

Revenue is based on a cash basis, while budgeting is based on an accrual basis. This will be corrected at the end of the financial year.

### **Operational Revenue (Non-Exchange Revenue)**

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

The Eskom debt waiver amounting to R 6 million for the full year is included in the budget. The debt waiver will come into effect when agreement between the Municipality and Eskom is instituted.

### **Gains on disposal of Assets**

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

### **Interest (Finance cost)**

For November, there was no interest paid. Interest is paid bi-annually, in June and December. There are only three loan payments due in September and March. Finance charges on overdue Eskom account for R 3 million and finance charges on overdue account for R 133 thousand are also included in the year to date actual figure.

## Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	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	A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11 599	13 349	13 349	964	4 872	5 641	(769)	-14%	13 349
Medical Aid Contributions	85	102	102	8	42	37	5	14%	102
Motor Vehicle Allowance	204	240	240	10	66	51	16	31%	240
Cellphone Allowance	1 260	1 326	1 326	102	520	674	(154)	-23%	1 326
<b>Sub Total - Councillors</b>	<b>13 148</b>	<b>15 017</b>	<b>15 017</b>	<b>1 084</b>	<b>5 500</b>	<b>6 403</b>	<b>(902)</b>	<b>-14%</b>	<b>15 017</b>
% increase		14,2%	14,2%						14,2%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	4 258	7 439	7 439	473	2 387	1 802	586	32%	7 439
Pension and UIF Contributions	11	13	13	1	8	6	2	26%	13
Performance Bonus	228	656	656	-	-	133	(133)	-100%	656
Motor Vehicle Allowance	499	752	752	58	280	274	5	2%	752
Cellphone Allowance	94	130	130	12	58	47	10	22%	130
Other benefits and allowances	39	152	152	8	42	57	(15)	-26%	152
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 129</b>	<b>9 143</b>	<b>9 143</b>	<b>552</b>	<b>2 775</b>	<b>2 320</b>	<b>455</b>	<b>20%</b>	<b>9 143</b>
% increase		78,3%	78,3%						78,3%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	188 101	222 004	222 004	17 698	83 795	91 925	(8 129)	-9%	222 004
Pension and UIF Contributions	31 279	38 083	38 083	2 780	13 859	15 246	(1 386)	-9%	38 083
Medical Aid Contributions	10 732	11 630	11 630	894	4 546	4 657	(110)	-2%	11 630
Overtime	11 187	6 533	6 533	720	3 894	3 145	749	24%	6 533
Motor Vehicle Allowance	10 860	13 278	13 278	989	4 887	5 436	(549)	-10%	13 278
Cellphone Allowance	812	1 061	1 061	74	370	439	(69)	-16%	1 061
Housing Allowances	1 848	1 075	1 075	94	461	450	11	2%	1 075
Other benefits and allowances	10 072	7 880	7 880	867	4 265	3 389	876	26%	7 880
Payments in lieu of leave	4 724	500	500	40	533	200	333	167%	500
Long service awards	1 105	1 780	1 780	101	881	693	189	27%	1 780
Post-retirement benefit obligations	2 379	2 669	2 669	-	-	801	(801)	-100%	2 669
Acting and post related allowance	3 283	185	185	203	1 065	350	716	205%	185
In kind benefits	-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>	<b>276 380</b>	<b>306 678</b>	<b>306 678</b>	<b>24 460</b>	<b>118 557</b>	<b>126 728</b>	<b>(8 171)</b>	<b>-6%</b>	<b>306 678</b>
% increase		11,0%	11,0%						11,0%
<b>Total Parent Municipality</b>	<b>294 657</b>	<b>330 838</b>	<b>330 838</b>	<b>26 096</b>	<b>126 832</b>	<b>135 450</b>	<b>(8 618)</b>	<b>-6%</b>	<b>330 838</b>
		12,3%	12,3%						12,3%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
<b>Sub Total - Executive members Board</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
% increase									
<b>Senior Managers of Entities</b>									
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
% increase									
<b>Other Staff of Entities</b>									
<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
% increase									
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>294 657</b>	<b>330 838</b>	<b>330 838</b>	<b>26 096</b>	<b>126 832</b>	<b>135 450</b>	<b>(8 618)</b>	<b>-6%</b>	<b>330 838</b>
% increase		12,3%	12,3%						12,3%
<b>TOTAL MANAGERS AND STAFF</b>	<b>281 509</b>	<b>315 821</b>	<b>315 821</b>	<b>25 012</b>	<b>121 332</b>	<b>129 048</b>	<b>(7 716)</b>	<b>-6%</b>	<b>315 821</b>

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 646, council members 26 and temporary workers on the system are 161. The active permanent employees include 7 new employees and 1 resignation. The active temporary workers include 1 new employees and 10 contracts that expired for the month of November 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 25 million for the month. Overtime for November 2025 amounts to R 720 thousand.

## Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Class - M05 November		2024/25		Budget Year 2025/26					
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	91 528	104 798	104 613	10 289	43 631	41 719	(1 912)	-4,6%	104 613
Roads Infrastructure	26 062	28 898	28 713	2 463	10 322	11 292	970	8,6%	28 713
Roads	26 049	28 849	28 664	2 463	10 322	11 281	960	8,5%	28 664
Road Furniture	13	48	48	—	—	10	10	100,0%	48
Storm water Infrastructure	30	210	210	—	—	63	63	100,0%	210
Drainage Collection	—	10	10	—	—	3	3	100,0%	10
Storm water Conveyance	30	200	200	—	—	60	60	100,0%	200
Electrical Infrastructure	12 053	15 283	15 283	1 323	5 150	6 039	888	14,7%	15 283
LV Networks	12 053	15 283	15 283	1 323	5 150	6 039	888	14,7%	15 283
Water Supply Infrastructure	17 986	21 459	21 459	3 372	14 128	9 269	(4 859)	-52,4%	21 459
Dams and Weirs	—	25	25	—	—	—	—	—	25
Water Treatment Works	5 224	7 235	7 235	919	2 847	2 672	(176)	-6,6%	7 235
Distribution	12 762	14 199	14 199	2 453	11 281	6 597	(4 684)	-71,0%	14 199
Sanitation Infrastructure	32 070	34 231	34 231	2 760	13 076	13 633	556	4,1%	34 231
Pump Station	1	145	145	7	7	24	17	72,4%	145
Reticulation	23 657	25 773	25 773	2 052	10 111	10 243	131	1,3%	25 773
Waste Water Treatment Works	8 411	8 313	8 313	702	2 958	3 366	408	12,1%	8 313
Solid Waste Infrastructure	3 327	4 718	4 718	370	954	1 424	470	33,0%	4 718
Landfill Sites	3 325	4 713	4 713	370	954	1 419	465	32,7%	4 713
Waste Drop-off Points	2	5	5	—	—	5	5	100,0%	5
Rail Infrastructure	—	—	—	—	—	—	—	—	—
Coastal Infrastructure	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure	—	—	—	—	—	—	—	—	—
Community Assets	11 403	13 998	15 398	970	4 158	5 647	1 489	26,4%	15 398
Community Facilities	11 244	13 604	14 404	935	4 061	5 326	1 266	23,8%	14 404
Halls	1 421	1 834	1 834	95	507	667	160	24,0%	1 834
Museums	—	10	10	—	—	3	3	100,0%	10
Libraries	8	—	—	—	—	—	—	—	—
Cemeteries/Crematoria	90	909	909	49	123	313	189	60,5%	909
Public Open Space	8 096	9 630	9 630	715	3 141	3 631	490	13,5%	9 630
Nature Reserves	1 624	1 104	1 104	69	276	425	149	35,1%	1 104
Public Ablution Facilities	0	82	82	6	14	37	23	63,3%	82
Taxi Ranks/Bus Terminals	4	35	835	—	—	251	251	100,0%	835
Sport and Recreation Facilities	159	394	994	36	97	321	224	69,8%	994
Outdoor Facilities	159	394	994	36	97	321	224	69,8%	994
Heritage assets	—	—	—	—	—	—	—	—	—
Investment properties	21	40	40	—	6	13	7	54,1%	40
Revenue Generating	—	—	—	—	—	—	—	—	—
Non-revenue Generating	21	40	40	—	6	13	7	54,1%	40
Improved Property	21	40	40	—	6	13	7	54,1%	40
Other assets	7 655	11 352	10 527	699	3 422	4 544	1 122	24,7%	10 527
Operational Buildings	6 816	10 533	9 708	636	3 070	4 115	1 045	25,4%	9 708
Municipal Offices	6 709	10 278	9 453	629	3 015	4 013	998	24,9%	9 453
Workshops	107	256	256	7	55	102	47	46,0%	256
Housing	839	818	818	63	352	429	77	17,9%	818
Social Housing	839	818	818	63	352	429	77	17,9%	818
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—
Intangible Assets	8 777	9 905	9 905	517	3 365	2 199	(1 166)	-53,0%	9 905
Servitudes	—	—	—	—	—	—	—	—	—
Licences and Rights	8 777	9 905	9 905	517	3 365	2 199	(1 166)	-53,0%	9 905
Computer Software and Applications	8 777	9 905	9 905	517	3 365	2 199	(1 166)	-53,0%	9 905
Computer Equipment	—	—	—	—	—	—	—	—	—
Computer Equipment	—	—	—	—	—	—	—	—	—
Furniture and Office Equipment	217	206	206	42	116	71	(45)	-63,1%	206
Furniture and Office Equipment	217	206	206	42	116	71	(45)	-63,1%	206
Machinery and Equipment	1 812	764	764	110	240	218	(22)	-10,0%	764
Machinery and Equipment	1 812	764	764	110	240	218	(22)	-10,0%	764
Transport Assets	4 252	7 618	7 176	590	2 301	2 425	124	5,1%	7 176
Transport Assets	4 252	7 618	7 176	590	2 301	2 425	124	5,1%	7 176
Land	—	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Living resources	—	—	—	—	—	—	—	—	—
Mature	—	—	—	—	—	—	—	—	—
Immature	—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	125 666	148 681	148 629	13 218	57 238	56 836	(402)	-0,7%	148 629



## SECTION 4 - CASH AND INVESTMENTS

### Cash Flow

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

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	157 204	164 590	164 590	14 096	88 482	95 388	(6 906)	-7%	164 590
Service charges	296 988	307 731	307 731	30 136	143 455	129 001	14 454	11%	307 731
Other revenue	22 421	56 218	56 218	1 713	14 782	17 868	(3 086)	-17%	56 218
Transfers and Subsidies - Operational	60 366	166 497	166 497	4 293	57 990	53 687	4 303	8%	166 497
Transfers and Subsidies - Capital	103 395	72 237	72 237	–	14 306	5 656	8 650	153%	72 237
Interest	7 918	9 391	9 391	664	2 729	3 264	(535)	-16%	9 391
Dividends	–	–	–	–	–	–	–		–
<b>Payments</b>									
Suppliers and employees	(577 538)	(643 794)	(643 814)	(48 527)	(280 274)	(302 689)	(22 414)	7%	(643 814)
Interest	(16 637)	(24 274)	(24 274)	(1 002)	(7 655)	(9 272)	(1 617)	17%	(24 274)
Transfers and Subsidies	(4 916)	(12 080)	(12 080)	–	(379)	(3 020)	(2 641)	87%	(12 080)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>49 202</b>	<b>96 516</b>	<b>96 496</b>	<b>1 373</b>	<b>33 436</b>	<b>(10 116)</b>	<b>(43 552)</b>	<b>431%</b>	<b>96 496</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 207	50	50	–	–	–	–		50
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	6 157	(692)	(692)	–	–	(173)	173	-100%	(692)
<b>Payments</b>									
Capital assets	(41 146)	(88 780)	(90 151)	(3 427)	(18 136)	(16 700)	1 435	-9%	(90 151)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(33 782)</b>	<b>(89 422)</b>	<b>(90 793)</b>	<b>(3 427)</b>	<b>(18 136)</b>	<b>(16 873)</b>	<b>1 262</b>	<b>-7%</b>	<b>(90 793)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	10 000	10 000	–	–	–	–		10 000
Increase (decrease) in consumer deposits	718	391	391	47	262	202	60	29%	391
<b>Payments</b>									
Repayment of borrowing	(14 896)	(21 257)	(21 257)	–	(15 511)	(9 173)	6 338	-69%	(21 257)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(14 178)</b>	<b>(10 866)</b>	<b>(10 866)</b>	<b>47</b>	<b>(15 249)</b>	<b>(8 971)</b>	<b>6 278</b>	<b>-70%</b>	<b>(10 866)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 242</b>	<b>(3 773)</b>	<b>(5 163)</b>	<b>(2 007)</b>	<b>51</b>	<b>(35 960)</b>			<b>(5 163)</b>
Cash/cash equivalents at beginning:	16 383	11 736	11 736	19 686	17 627	11 736			17 627
Cash/cash equivalents at month/year end:	17 624	7 964	6 573	17 678	17 678	(24 223)			12 464

<b>Cash/cash equivalents at the month/year end:</b>	<b>17 678 479</b>
Unspent grants	4 000 790
Contribution CRR	3 547 192
Call Deposit Investment -Ring fenced	11 396 435
Net cash & cash equivalents	<b>(1 265 938)</b>

### COST COVERAGE RATIO

Formula: Cash/cash equivalents / Fixed monthly operating expenditure

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

Cash/cash equivalents	(1 265 938)
Fixed Monthly Operating Expenditure (budget)	59 525 027
Cost coverage ratio	-1 days
Working Capital ratio	0,38

## Investments

The municipality has an amount of R 15 million on call deposits and Sanlam Share Investment of R 274 thousand as illustrated in the table below. The Standard bank 78805570005 account for R 11 million is ring-fenced for the grants.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
<b>Municipality</b>											
Sanlam	Semi-Annually	-	Yes	Variable		-	274	-	-	-	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,75%	30 November 2025	17 063	-	(5 714)	48	11 396
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,75%	30 November 2025	3 547	-	-	-	3 547
<b>Municipality sub-total</b>							<b>20 884</b>	<b>-</b>	<b>(5 714)</b>	<b>48</b>	<b>15 217</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>							<b>20 884</b>	<b>-</b>	<b>(5 714)</b>	<b>48</b>	<b>15 217</b>

## SECTION 5 - BORROWINGS

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

Outstanding loans at the end of November 2025 amount to R 143 million. 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 - M05 November**

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	148 083	157 991	157 991	12 002	59 398	80 329	(20 931)	-26,1%	157 991
Local Government Equitable Share	140 900	150 030	150 030	11 162	56 441	77 923	(21 482)	-27,6%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	176	451	582	(132)	-22,6%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	173	1 003	584	419	71,7%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 131	491	1 503	1 239	264	21,3%	4 131
Integrated National Electrification Programme [Schedule 5B]	357	-	-	-	-	-	-		-
Water Services Infrastructure Grant	230	-	-	-	-	-	-		-
<b>Provincial Government:</b>	12 171	24 295	24 423	813	4 206	7 881	(3 675)	-46,6%	24 423
Community Development Workers	86	113	113	-	38	34	5	13,3%	113
Human Settlement Development	1 488	2 080	2 080	-	-	624	(624)	-100,0%	2 080
Informal Settlements	-	10 000	10 128	-	-	3 039	(3 039)	-100,0%	10 128
Library Service	9 938	10 307	10 307	813	4 051	3 647	405	11,1%	10 307
Maintenance of Main Roads	-	145	145	-	116	43	73	167,8%	145
Municipal Water Resilience Grant	-	1 650	1 650	-	-	495	(495)	-100,0%	1 650
Thusong Centre	140	-	-	-	-	-	-		-
Financial Management Capacity Building Grant	519	-	-	-	-	-	-		-
<b>District Municipality:</b>	212	-	-	-	-	-	-		-
Safety Project Grant	212	-	-	-	-	-	-		-
<b>Other grant providers:</b>	449	4	4	-	-	1	(1)	-100,0%	4
Public Contributions and Donations	-	4	4	-	-	1	(1)	-100,0%	4
National Skills Fund (SETA)	449	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	160 915	182 290	182 418	12 814	63 604	88 212	(24 608)	-27,9%	182 418
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	25 783	27 537	27 537	3 274	10 018	8 261	1 757	21,3%	27 537
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	27 537	3 274	10 018	8 261	1 757	21,3%	27 537
Integrated National Electrification Programme (Municipal Grant)	2 380	-	-	-	-	-	-		-
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	9 922	44 700	45 584	11	589	13 675	(13 086)	-95,7%	45 584
Human Settlements	2 721	10 000	10 000	(186)	186	3 000	(2 814)	-93,8%	10 000
Informal Settlements	6 516	34 700	34 700	197	403	10 410	(10 007)	-96,1%	34 700
Regional socio economic projects (RSEP)	629	-	884	-	-	265	(265)	-100,0%	884
Financial Management Capacity Building Grant	55	-	-	-	-	-	-		-
<b>District Municipality:</b>	55	-	-	-	-	-	-		-
Safety Project Grant	55	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	35 759	72 237	73 122	3 285	10 607	21 937	(11 330)	-51,6%	73 122
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	196 674	254 527	255 540	16 100	74 211	110 148	(35 937)	-32,6%	255 540

Expenditure for the provision of free basic services from the Equitable Share Grant is incurred monthly. 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 - M05 November

Description	Budget Year 2025/26									Total	Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	14 959	4 725	2 395	2 582	2 100	2 328	12 528	50 147	91 764	69 685	
Trade and Other Receivables from Exchange Transactions - Electricity	9 590	1 969	481	306	286	465	477	1 489	15 063	3 022	
Receivables from Non-exchange Transactions - Property Rates	11 089	3 436	1 200	980	5 666	1 596	7 045	20 352	51 363	35 639	
Receivables from Exchange Transactions - Waste Water Management	3 974	2 491	1 687	1 759	1 652	1 706	8 866	52 985	75 119	66 968	
Receivables from Exchange Transactions - Waste Management	4 422	2 808	2 022	1 959	2 041	2 034	10 129	59 500	84 915	75 663	
Receivables from Exchange Transactions - Property Rental Debtors	99	32	27	20	53	14	62	623	931	772	
Interest on Arrear Debtor Accounts	3 192	2 757	2 440	2 397	2 373	2 764	16 919	77 329	110 172	101 782	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	
Other	(7 573)	288	236	208	31	327	1 297	3 294	(1 892)	5 156	
Total By Income Source	39 753	18 506	10 488	10 211	14 202	11 235	57 321	265 718	427 435	358 687	
Audited 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	2 054	1 130	441	139	851	160	978	4 070	9 822	6 197	
Commercial	16 167	3 075	1 066	997	3 950	973	5 497	12 968	44 693	24 385	
Households	15 268	13 221	8 545	8 709	8 998	7 607	46 571	223 889	332 808	295 774	
Other	6 264	1 080	437	366	403	2 495	4 275	24 792	40 111	32 331	
Total By Customer Group	39 753	18 506	10 488	10 211	14 202	11 235	57 321	265 718	427 435	358 687	

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:

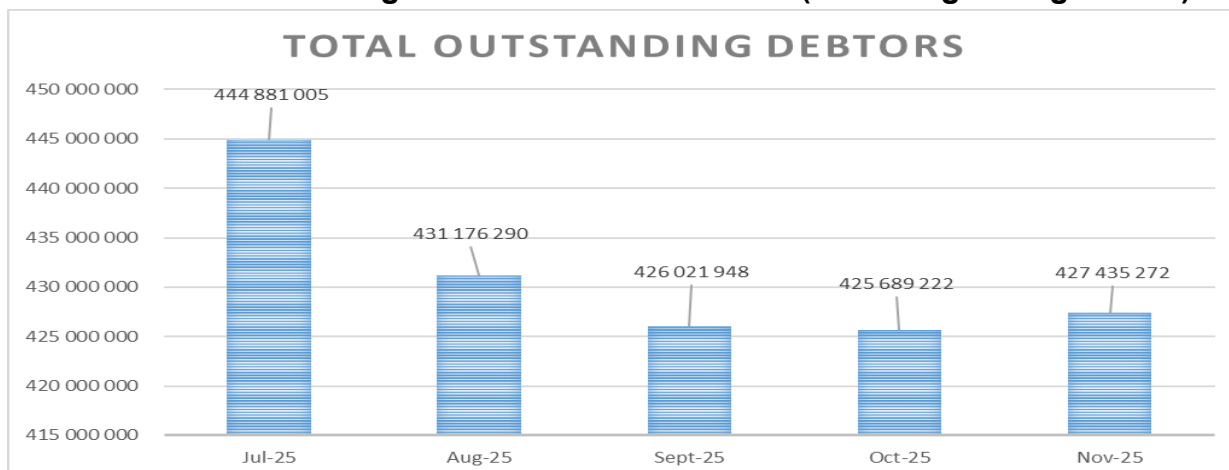
- Department of Public Works: The account reflects an amount of R 1,08 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,28 million.
- Non-indigent households: The account reflects an amount of R 2,9 million.

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

### 7.1 Debtors as at 30 November 2025

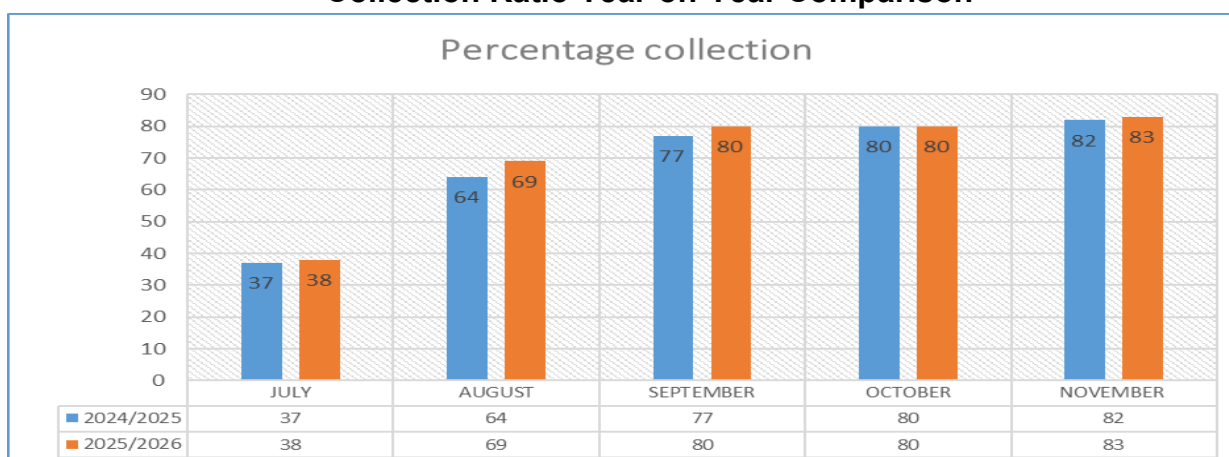
The total debtors outstanding as at 30 November 2025 is R 427 million, which represents a 0.04% difference from the previous month.

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



## 7.3 Collection Ratio

### Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 30 November 2025 is 83%, which is 1% higher than the same period last year.

The reasons and challenges are as follows:

- A service provider was appointed on 1 July 2025 to assist with debt collection. The service provider contacted 53 debtors using various channels such as email and phone calls, and as a result, received R 462 thousand for the month.
- Theewaterskloof Municipality internal debt collection department has carried out the following activities:

NOVEMBER 2025 SUMMARY	
Number of Debtors contacted telephonically	90
Number of answered calls	73
Number of unanswered calls, voicemail, does not exist, does not know debtor	17
Number of payment arrangements	14
Number of notices sent by email/post email	67
Number of section 129 notices issued	56

- The following are the outstanding amounts from the annual ratepayers who were already due to make their payments. The necessary notices will be sent to the respective debtors.

#### **Total outstanding Annual Rates**

<b>Item</b>	<b>Amount</b>
Total Outstanding	R 8 445 374
Arrangement	R 1 245 394
<b>Total Outstanding (Annual Rates)</b>	<b>R 9 690 768</b>

#### **Credit Control Actions for the period ending 30 November 2025:**

<b>Activity</b>	<b>November 2025</b>
Pre-disconnection notices issued	6 111
Credit control SMS's	4 469
Disconnections	170
Reconnections	29
Arrangements	69
Extensions	854
<b>Default- Arrears</b>	
Default Arrears List - Water	R 190 335 100
Default Arrears List - Electricity	R 5 897 102
<b>Collection on Arrears</b>	
Amount Collected - Water	R 1 927 091
Amount Collected - Electricity	R 3 471 681

#### **Analysis**

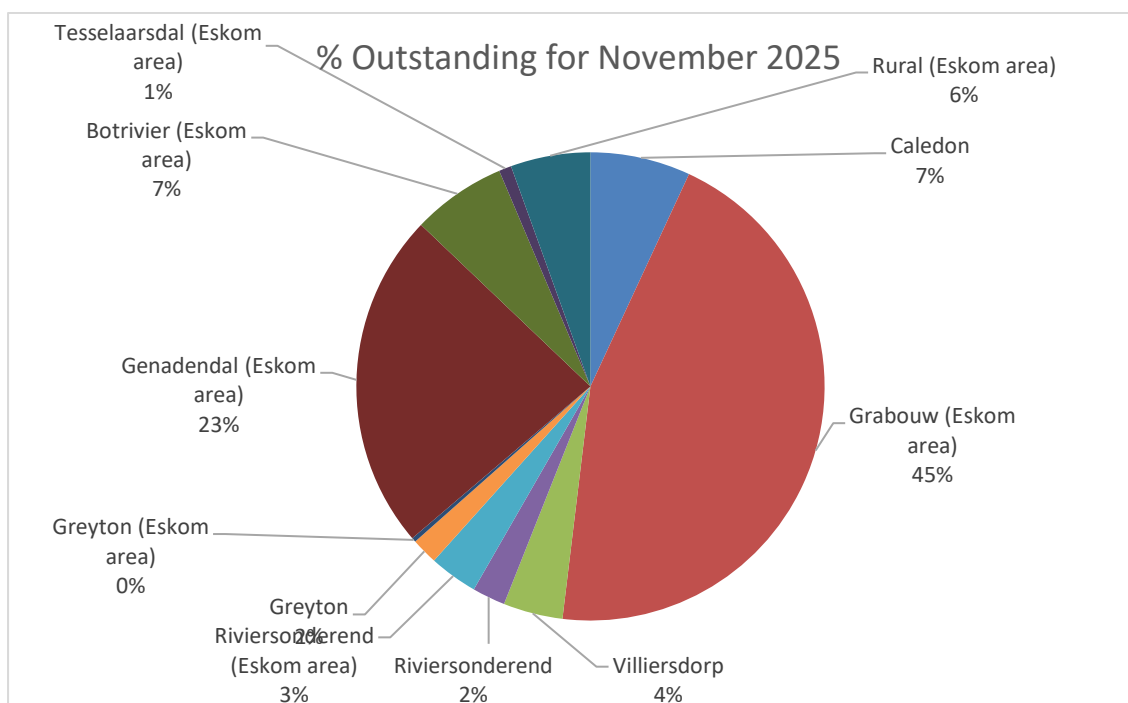
**Increased Customer Communication Efforts:** Pre-disconnection notices increased by 72% (3,563 to 6,111) and SMS notifications rose by 43% (3,121 to 4,469).

**Sustained Customer Communication:** A total of 10,580 customer contacts were made through pre-disconnection notices (6,111) and SMS notifications (4,469), maintaining consistent communication efforts aimed at managing arrears and preventing service interruptions.

**Meter Replacement Backlog Impact:** Revenue performance remains constrained by the shortage of replacement water meters, delaying reconnections and new installations, directly impacting consumption billing and limiting full revenue recovery potential.

#### 7.4 Outstanding debt per town as at 30 November 2025:

November 2025		
Town	Amount outstanding for November 2025	% Outstanding for November 2025
Caledon	R 29 587 639	6,9%
Grabouw (Eskom area)	R 192 305 731	45,0%
Villiersdorp	R 17 561 657	4,1%
Riviersonderend	R 9 750 745	2,3%
Riviersonderend (Eskom area)	R 14 305 717	3,3%
Greyton	R 7 758 394	1,8%
Greyton (Eskom area)	R 1 270 908	0,3%
Genadendal (Eskom area)	R 99 827 490	23,4%
Botrivier (Eskom area)	R 27 837 866	6,5%
Tesselaarsdal (Eskom area)	R 3 670 513	0,9%
Rural (Eskom area)	R 23 558 612	5,5%
<b>Total</b>	<b>R 427 435 272</b>	<b>100%</b>



#### 7.5 Outstanding debt for Eskom area (where no electricity meters can be blocked) against non-Eskom areas as at 30 November 2025:

November 2025		
Town	Amount outstanding for November 2025	% Outstanding for November 2025
Eskom area	R 362 776 837	85%
Non-Eskom area	R 64 658 435	15%
<b>Total</b>	<b>R 427 435 272</b>	<b>100%</b>



## SECTION 8 - CREDITORS

**WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	55	-	-	-	-	-	-	55
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	6 858	313	-	-	-	1 019	1	-	8 191
Auditor General	-	-	1 394	810	258	110	2 420	1 696	6 688
Other	38	-	-	-	-	-	80	303	421
Medical Aid deductions	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>6 897</b>	<b>368</b>	<b>1 394</b>	<b>810</b>	<b>258</b>	<b>1 129</b>	<b>2 500</b>	<b>1 999</b>	<b>15 356</b>

Partial creditor payments were made for November 2025.

The following amount of R 144 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 - M05 November**

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	-	46	1 899	7 753	9 702	15 348	17 063	48 710	100 522
Bulk Water	-	55	-	-	-	-	-	-	55
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	6 858	313	-	-	-	1 019	1	27 807	35 998
Auditor General	-	-	1 394	810	258	110	2 420	1 696	6 688
Other	38	-	-	-	-	-	80	303	421
Medical Aid deductions	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>6 897</b>	<b>414</b>	<b>3 293</b>	<b>8 563</b>	<b>9 961</b>	<b>16 477</b>	<b>19 564</b>	<b>78 517</b>	<b>143 685</b>

The tenders awarded for November 2025 are as follows:

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
DEV 01/2025/26	The Provision of Demolition and Relocation Services for Theewaterskloof Municipality : Demolition and Relocation of Illegal Structures from date of appointment to 30 June 2028	Red Ants Security Relocation and Eviction Services (Pty) Ltd.	Operational	Rates	R 1 890 000	R 1 975 050	R 2 024 227
	The Provision of Demolition and Relocation Services for Theewaterskloof Municipality : Demolition and Relocation of Illegal Structures from date of appointment to 30 June 2028 <b>(2nd place appointment)</b>	Ithuba Umsundu Security (Pty) Ltd.	Operational	Rates	R 1 890 000	R 1 975 050	R 2 024 227
	The Provision of Demolition and Relocation Services for Theewaterskloof Municipality : Demolition and Relocation of Illegal Structures from date of appointment to 30 June 2028 <b>(3rd place appointment)</b>	Vimtsire Protection Services	Operational	Rates	R 1 890 000	R 1 975 050	R 2 024 227
DEV 02/2025/26	The Appointment of a Service Provider to Supply and Deliver Non-Flush Chemical Toilets to Various Areas Areas in Theewaterskloof Municipal Area on an Ad-Hoc Basis for the Period From Date of Appointment to 30 June 2028	Bidvest Services (Pty) Ltd. t/a Bidvest Prestige	Operational	Rates	R 1 164 067	R 1 975 050	R 2 024 227
	The Appointment of a Service Provider to Supply and Deliver Non-Flush Chemical Toilets to Various Areas Areas in Theewaterskloof Municipal Area on an Ad-Hoc Basis for the Period From Date of Appointment to 30 June 2028 (2nd appoint if recommended supplier fail to deliver)	Red Ant Security and Relocation Services (Pty) Ltd.	Operational	Rates	R 1 164 067	R 1 975 050	R 2 024 427
	The Appointment of a Service Provider to Supply and Deliver Non-Flush Chemical Toilets to Various Areas Areas in Theewaterskloof Municipal Area on an Ad-Hoc Basis for the Period From Date of Appointment to 30 June 2028 (3rd appoint if recommended suppliers fail to deliver)	Moreki Distributors cc	Operational	Rates	R 1 164 067	R 1 975 050	R 2 024 427
ENG 02/2025/26	Bulk Sewer Services For The Gypsy Queen & Erf 313 Developments Phase B	Batsini (Pty) Ltd	Capital	R 5 138 933	R 10 792 572	-	-
TECH 01/2025/26	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Neil Lyners and Associates (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Mariswe (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Quantra Consulting (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Geoss South Africa (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	WEC- Consult (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Bigen Africa Services (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Iliso Consulting (Pty) Ltd. t/a Nako Iliso	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2025/26	2026/27	2027/28
TECH 01/2025/26	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Orvall Corporate Group	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Engineering Advice & Services Western Cape (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Ingerop South Africa (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	V3 Consulting Engineers (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	KBK Engineers (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Re-Solve Consulting Engineers (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Invictus Engineering Services (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Umvoto South Africa (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	IX Engineers (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	SMEC South Africa (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	JG Afrika (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Sky High Consulting Engineers	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	Lukhozi Consulting Engineers	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project
	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028	GLS Consulting (Pty) Ltd.	Capital	Rates	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project	Various Funding sources (as made available) per project

COMM 07/2025/26	The Provision of Plant and Equipment for a Three-Year Period From Date of Appointment until 30 June 2028 (Category 1(a) Motor cars, Light Delivery Vehicles (bakkies), Trucks and Trailers less than 3 tons. (Mechanical Repairs and Servicing of Vehicles))	Donnys Mechanical Repair Center (Pty) Ltd.	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 1(a) Motor cars, Light Delivery Vehicles (bakkies), Trucks and Trailers less than 3 tons. (Mechanical Repairs and Servicing of Vehicles))	Petrus Johannes Pretorius t/a Petrol & Diesel	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 1(b) Trucks more than 3 tons, Refuse removal Trucks (compactors), Sewerage / Water Trucks (Tankers), Digger Loaders (TLB), Graders, Tractors and Trailers. (Mechanical Repairs and Servicing of Vehicles))	Petrus Johannes Pretorius t/a Petrol & Diesel	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 2(a) Motor cars, Light Delivery Vehicles (bakkies), Trucks and Trailers less than 3 tons. (Auto Electrical Repair of Vehicles))	Overberg Auto Electrical (Pty) Ltd.	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 2(a) Motor cars, Light Delivery Vehicles (bakkies), Trucks and Trailers less than 3 tons. (Auto Electrical Repair of Vehicles))	Petrus Johannes Pretorius t/a Petrol & Diesel	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 2(b) Trucks more than 3 tons, Refuse removal Trucks (compactors), Sewerage / Water Trucks (Tankers), Digger Loaders (TLB), Graders, Tractors and Trailers. (Auto Electrical Repair of Vehicles))	Overberg Auto Electrical (Pty) Ltd.	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
	Appointment of Service Providers for the Repair, Maintenance and Servicing of Municipal Vehicles in the Theewaterskloof Municipal Area for the Period from Date of Appointment Until 30 June 2028 (Category 2(b) Trucks more than 3 tons, Refuse removal Trucks (compactors), Sewerage / Water Trucks (Tankers), Digger Loaders (TLB), Graders, Tractors and Trailers. (Auto Electrical Repair of Vehicles))	Petrus Johannes Pretorius t/a Petrol & Diesel	Operational	Rates	R 1 771 046	R 1 850 751	R 1 897 025
COR 01/2025/26	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Kruger and Bignaut Attorneys	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	AA Solwandle Attorneys Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	W. Langson Associates Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Mashifiso Attorneys Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Siyathemba Sokutu Attorneys Incorporated	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Enderstein Malumbete Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	GMI Attorneys	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	McWilliams & Elliot Incorporated	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Fair Bridges Wertheim Becker	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Lizel Venter Attorneys	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Nandi Bulabula Incorporated	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Madima Attorneys Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Cowan-Harper Madikizela Inc..	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Hendrick S Mosemola Attorneys Inc.	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
	Provision Of Legal Services: Appointment Of Panel Of Attorneys From Date Of Appointment To 30 June 2028	Smuts & Co Attorneys	Operational	Rates	R 2 316 501	R 2 420 744	R 2 481 263
COR 04/2024/25	The Appointment Of An Internet Service Provider For All Theewaterskloof Municipal Sites, As And When Required, From Date Of Appointment Until 30 June 2028 (Contract expansion)	TWK Communications	Operational	R 171 291	R 700 000	R 731 500	R 749 788
					5 310 224,59		

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## SECTION 9 – QUALITY CERTIFICATION

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

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

For the month of November 2025 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: 11 - 12 - 2025

Print Name: A Riddles

Deputy: Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature:  \_\_\_\_\_

Date: 11 - 12 - 2025

## Zonke Komani

---

**From:** Walter Hendricks  
**Sent:** Thursday, 11 December 2025 16:03  
**To:** Zonke Komani; Annette Swart  
**Cc:** Carisha Hendricks; Ashwille Riddles; Jacky Smith  
**Subject:** Re: CDW Report; FMG Return and S71 Quality Certificate\_ November 2025

Dear Sir

Yes, I approve.

regards

---

**From:** Zonke Komani <zonkeko@twk.gov.za>  
**Sent:** Thursday, December 11, 2025 4:01 PM  
**To:** Walter Hendricks <walterhe@twk.gov.za>; Annette Swart <AnnetteSw@twk.gov.za>; Municipal Manager <mm@twk.gov.za>  
**Cc:** Carisha Hendricks <carishajo@twk.gov.za>; Ashwille Riddles <ashwilleri@twk.gov.za>; Jacky Smith <jackysm@twk.gov.za>  
**Subject:** CDW Report; FMG Return and S71 Quality Certificate\_ November 2025

Dear Mr Hendricks

Attached find the following documents for the month of November 2025:

- CDW Annual Expenditure Report
- FMG Return
- s71 Monthly Quality Certificate

Will you please grant approval to upload and send the attached reports to NT and PT without your signature?

Regards,

**Zonke Komani**

Chief Clerk: Budget Office  
Directorate: Financial Services

**THEEWATERSKLOOF MUNICIPALITY**

**Head Office.** 6 Plein Street, Caledon, 7230

**Call Centre.** 028 214 3300 | **Emergency.** 080 021 4730 | **Email.** [zonkeko@twk.gov.za](mailto:zonkeko@twk.gov.za)

**Website.** [www.twk.gov.za](http://www.twk.gov.za) | **Follow us on Facebook, X, Instagram.** @twkmun



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