

FINANCIAL REPORT ITEM: SECOND QUARTER 2025 – 26 (OCT 2025 – DEC 2025)

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 31 December 2025.

LEGAL REQUIREMENTS

The report for the second quarter (October 2025 – December 2025), prepared in terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, is submitted to Council in terms of **Section 72 and 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 December 2025, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following financial reports:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as of 31 December 2025.**

BUDGET STATEMENT

DECEMBER 2025



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

Prepared in terms of Section 71, 72 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

TABLE OF CONTENTS

GLOSSARY.....	2
PART 1 – IN-YEAR REPORT	3
Section 1 - EXECUTIVE SUMMARY.....	3
PART 2 – SUPPORTING DOCUMENTATION	5
Section 2 - CAPITAL EXPENDITURE.....	5
Section 3 - OPERATING REVENUE AND EXPENDITURE	12
Section 4 - CASH AND INVESTMENTS	25
Section 5 - BORROWINGS	27
Section 6 - GRANTS	28
Section 7 - DEBTORS.....	20
Section 8 - CREDITORS	33
Section 9 - NON FINANCIALS	34
Section 10 – QUALITY CERTIFICATION.....	45

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 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 December 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.

The report has been prepared to give effect to the legislative requirements detailed in sections 52, 54, 71 and 72 of the MFMA.

Section 54 of the MFMA requires the Mayor to consider the Section 71, 72 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 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
Original Budget	88 830 340	922 836 484	884 103 200
Adjustment Budget 13 October 2025	114 414 752	948 549 278	884 251 582
Actual Result (YTD)	21 771 567	469 311 959	388 167 359
Variance	92 643 185	479 237 319	496 084 223
Variance %	81%	51%	56%

Operating revenue currently reflects a variance of 51% and operating expenditure a variance of 56%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-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	70 765 384	369 488 001	45%
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	3 159 675	18 679 358	33%
Total Operating Expenditure	884 103 200	884 251 582	32 416 540	70 189 896	76 421 288	70 031 132	65 183 444	73 925 059	388 167 359	44%
Operating Income	922 836 484	948 549 278	137 710 769	50 136 624	59 105 888	60 302 061	53 370 168	108 686 448	469 311 959	49%
TELEPHONE	755 250	755 250	4 730	46 914	48 307	37 742	47 815	42 868	228 376	30%
STREETLIGHTS	9 539 515	9 539 515	189 360	1 415 822	1 244 653	1 111 009	1 094 060	1 229 781	6 284 686	66%
FUEL	10 392 950	10 392 950	228 456	486 175	682 340	925 484	704 921	485 370	3 512 746	34%
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	11 448 593	67 293 453	46%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 042 000	-	1 399	142 664	24 000	130 000	1 990	300 053	15%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 288 975	129 760	37 561	59 428	68 137	280 713	173 014	748 613	58%
Other Materials - Maintenance Materials (Networks)	539 455	539 455	151 754	111 367	24 775	59 799	172 147	12 877	532 719	99%
GRANTS INCOME	104 497 000	104 497 000	6 504 000	5 819 000	-	8 659 800	4 292 730	8 491 470	33 767 000	32%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	-	-	50 019 000	97 039 000	65%
GRANTS EXPENDITURE	104 497 000	105 509 794	817 396	4 798 907	3 936 705	3 278 737	4 937 935	4 943 564	22 713 242	22%
Equitable Shares Expenditure	74 340 569	74 340 569	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	37 170 285	50%
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	4 963 586	30 429 433	40%
PAYROLL	300 853 959	300 853 959	22 194 377	22 635 173	22 308 739	22 949 099	23 605 247	22 855 914	136 548 549	45%
OVERTIME	6 532 764	6 532 764	701 732	686 634	1 009 935	775 514	720 480	827 438	4 721 733	72%
STANDBY	3 985 172	3 985 172	541 240	571 811	600 252	565 156	585 204	597 334	3 460 997	87%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 449 216	37 921	188 776	241 786	311 945	100 838	252 552	1 133 819	25%
Capital Expenditure (Land/Build)	-	884 412	-	-	-	-	-	685 521	685 521	78%
Capital Expenditure (Water)	12 280 971	12 280 971	4 068	2 885	1 094 899	10 639	16 048	2 921	1 131 460	9%
Capital Expenditure (Sewer)	24 387 029	24 387 029	-	3 116 271	2 222 250	1 405 428	3 273 925	2 728 784	12 746 659	52%
Capital Expenditure (Sportsfields)	-	1 600 000	-	-	-	-	-	1 724	1 724	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	188 018	347 001	73%
Capital Expenditure Sub Total	43 542 000	44 426 412	4 068	3 149 981	3 319 494	1 416 068	3 415 787	3 606 968	14 912 365	34%
Capital Expenditure (Housing) (TWK)	45 288 340	45 288 340	-	-	-	6 818 900	11 445	28 857	6 859 202	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	28 857	6 859 202	10%
Capital Expenditure (Total)	88 830 340	114 414 752	4 068	3 149 981	3 319 494	8 234 968	3 427 231	3 635 825	21 771 567	19%
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270	20 178 694		
Bank			-297 833	10 833 585	10 326 968	5 956 795	10 071 990	34 326 949		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304	135 832 904		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

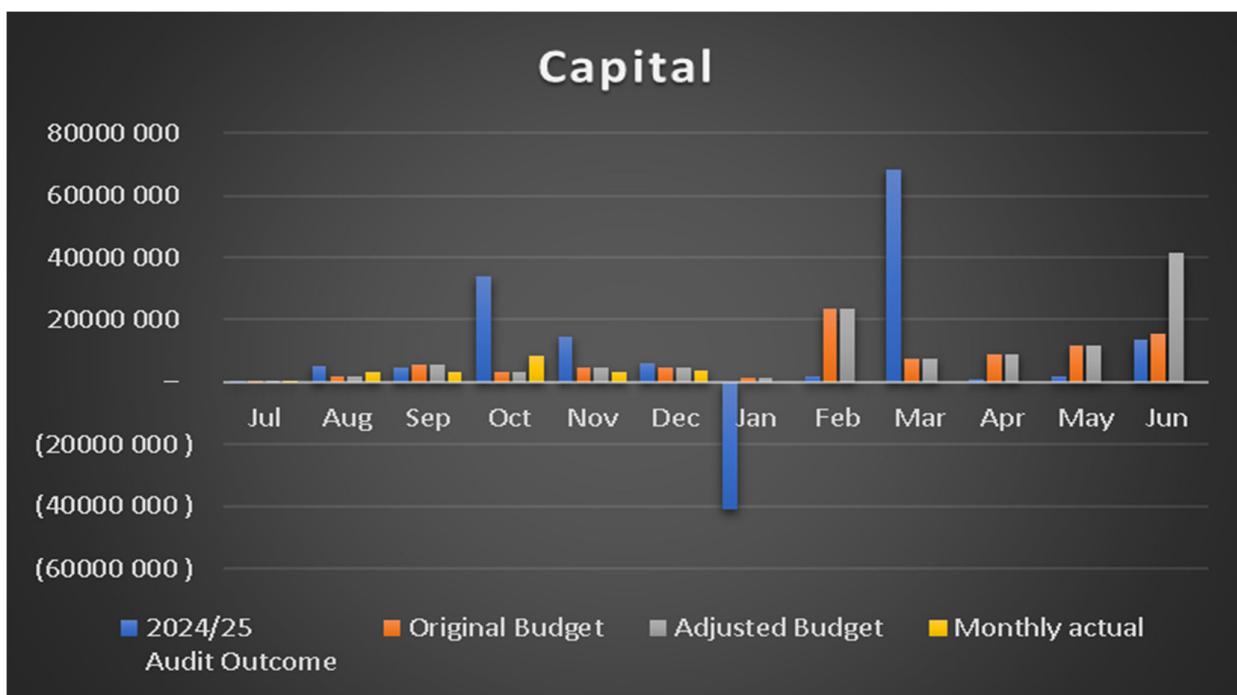
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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
R thousands									%
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	1 455	-	1 600	2	2	582	(580)	-100%	1 600
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	2 916	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	76 493	37 079	61 779	-	2 599	17 912	(15 313)	-85%	61 779
Vote 13 - Waste water management	2 317	13 594	13 594	1 444	6 219	4 688	1 531	33%	13 594
Vote 14 - Water	10 013	-	-	-	-	-	-	-	-
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	93 194	50 673	76 973	1 446	8 819	23 181	(14 362)	-62%	76 973
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	110	-	38	54	(16)	-30%	110
Vote 2 - Community Services	7 777	6 400	4 800	-	-	918	(918)	-100%	4 800
Vote 3 - Corporate services	348	364	364	188	309	75	234	311%	364
Vote 4 - Electricity	125	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	1 745	8 209	9 094	714	4 946	2 232	2 714	122%	9 094
Vote 13 - Waste water management	3 472	10 793	10 793	1 284	6 528	6 557	(29)	0%	10 793
Vote 14 - Water	2 040	12 281	12 281	3	1 131	3 467	(2 336)	-67%	12 281
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15 633	38 157	37 441	2 190	12 952	13 303	(351)	-3%	37 441
Total Capital Expenditure	108 827	88 830	114 415	3 636	21 772	36 484	(14 713)	-40%	114 415
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	5 274	188	347	1 047	(700)	-67%	5 274
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 179	6 874	5 274	188	347	1 047	(700)	-67%	5 274
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	78 796	45 288	71 588	31	6 861	20 226	(13 366)	-66%	71 588
Community and social services	65	-	-	-	-	-	-	-	-
Sport and recreation	1 114	-	1 600	2	2	582	(580)	-100%	1 600
Public safety	8	-	-	-	-	-	-	-	-
Housing	77 609	45 288	69 988	29	6 859	19 645	(12 785)	-65%	69 988
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	971	-	884	686	686	498	187	38%	884
Planning and development	629	-	884	686	686	498	187	38%	884
Road transport	341	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	20 882	36 668	36 668	2 732	13 878	14 713	(834)	-6%	36 668
Energy sources	3 040	-	-	-	-	-	-	-	-
Water management	12 052	12 281	12 281	3	1 131	3 467	(2 336)	-67%	12 281
Waste water management	5 789	24 387	24 387	2 729	12 747	11 245	1 501	13%	24 387
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	108 827	88 830	114 415	3 636	21 772	36 484	(14 713)	-40%	114 415
Funded by:									
National Government	25 783	27 537	27 537	2 729	12 747	12 295	451	4%	27 537
Provincial Government	12 607	44 700	45 584	714	7 545	11 003	(3 458)	-31%	45 584
District Municipality	55	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 444	72 237	73 122	3 443	20 291	23 299	(3 007)	-13%	73 122
Borrowing	0	10 000	10 000	5	44	2 074	(2 029)	-98%	10 000
Internally generated funds	70 382	6 593	31 293	188	1 436	11 112	(9 676)	-87%	31 293
Total Capital Funding	108 827	88 830	114 415	3 636	21 772	36 484	(14 713)	-40%	114 415

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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
R thousands									
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	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	3 636	21 772	36 484	(14 713)	-40,3%	19%
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	-	-	
Total Capital expenditure	108 827	88 830	114 415	21 772					

The **Total Capital Expenditure** for the year-to-date amounts to R 22 million against the adjusted budget of R 114 million and the percentage spend is 19% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to -40% (an underspent of 59,7%).



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
LAND AND BUILDINGS														
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	685 521	-	685 521	498 460	198 891	22%	
				Subtotal	-	1 370 770	884 412	685 521	-	685 521	498 460	198 891	22%	
WATER RESERVOIRS & RETICULATION														
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	2 921	-	42 573	1 040 297	4 957 427	99%	
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	1 050 120	3 150 362	100%	Aug'25 - Tender number ENG 03/2025/26 was advertised on 25 July 2025, 29 days late, due to no quorum at Bid Specification Committee. The closing date was 29 August 2025, 28 days late. The tenders are currently being stamped at the SCM office to proceed with the technical evaluation for submission to SCM. Days late are referred to the Procurement Plan dates. Oct'25 - The technical evaluation was done and submitted to the SCM office on 30 October 2025. BEC still outstanding. Nov'25 - BEC still outstanding. Dec'25 - BEC still outstanding.
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	-	-	1 088 887	1 376 868	3 041 722	74%	
				Subtotal	12 280 971	12 280 971	12 280 971	2 921	-	1 131 460	3 467 285	11 149 511	91%	
SEWERAGE														
076010200090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	1 284 326	-	6 528 009	6 557 203	4 264 563	40%	Aug'25 - Tender number ENG 02/2025/26 was advertised on 28 May 2025, 6 days late, due to no quorum at the Bid Specification Committee. The closing date was on time on 27 June 2025. The technical evaluation was submitted to SCM 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 has to be by the Bid Evaluation Committee on 29 August 2025. SCM is 10 days behind schedule. Days late are referred to the Procurement Plan dates. Oct'25 - BEC still outstanding. Nov'25 - BEC took place on 28 October 2025 and BAC on 27 November 2025. Awaiting of Letter of Appointments from SCM to start with the appeal period. Dec'25 - Awaiting of Letter of Appointments from SCM to start with the appeal period.
076011700900	Upgrading of Botrivier Waste Water Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	1 444 458	-	6 218 650	4 688 076	7 375 807	54%	
				Subtotal	24 387 029	24 387 029	24 387 029	2 728 784	-	12 746 659	11 245 279	11 640 370	48%	

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
												6		
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	1 264 605	5 994 000	98%	
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	-	-	-	96 056	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	-	-	-	62 036	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	1 161 685	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	2 182 421	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	-	-	1 204 753	3 333 332	8 795 247	88%	
072111700112	Botrivier Beaumont Services Ph1(272) Ph2(74)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	28 857	-	307 147	413 338	1 692 853	85%	
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(74)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	2 149 354	10 400 000	100%	
				Subtotal	45 288 340	45 288 340	45 288 340	28 857	-	6 859 202	10 662 827	38 429 138	85%	
PROVINCIAL HOUSING														
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	24 700 000	-	-	-	8 981 820	24 700 000	100%	
				Subtotal	-	24 700 000	24 700 000	-	-	-	8 981 820	24 700 000	100%	
SPORTFIELDS														
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	1 600 000	1 724	180 990	1 724	581 820	1 417 286	89%	Dec'25 - Tender number ENG 13/2023/24 was awarded in the 2023/24 financial year. Contract was stopped. Project changed to an in-house project and funds will be spent.
				Subtotal	-	1 600 000	1 600 000	1 724	180 990	1 724	581 820	1 417 286	89%	

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
														6
FLEET														
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	3 400 000	-	-	-	451 524	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	-	-	-	466 668	1 400 000	100%	
				Subtotal	6 400 000	4 800 000	4 800 000	-	-	-	918 192	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	188 018	43 029	309 500	75 228	11 471	3%	New photocopy machines were procured: 1 x 95 Pages for the Records Section to the amount of R188017.78 and 1 x 55 Pages Colour for the Administration Section to the amount of R121481.89
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	-	-	30 825	41 158	19 175	38%	IT donations from Overstrand will be accounted once the adjustment budget has been approved at end of February 2025 as additional budget is required.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	-	-	6 677	2 067	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	-	-	-	10 333	50 000	100%	The expenditure is directly affected by the finalization of claims and the determination of necessity.
				Subtotal	474 000	474 000	474 000	188 018	43 029	347 001	128 766	83 970	18%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	3 635 825	224 019	21 771 567	36 484 469	92 419 166	81%	

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) - M06 December

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
R thousands									
Revenue by Vote									
Vote 1 - Directorate Finance	287 149	332 267	332 267	54 581	212 039	150 934	61 105	40,5%	332 267
Vote 2 - Community Services	48 289	48 458	48 458	1 991	12 370	20 016	(7 645)	-38,2%	48 458
Vote 3 - Corporate services	609	6 746	6 746	384	2 583	3 121	(538)	-17,2%	6 746
Vote 4 - Electricity	166 610	192 659	192 659	14 964	91 294	92 538	(1 244)	-1,3%	192 659
Vote 5 - Economic Development and Planning	86 839	59 759	85 471	1 046	9 203	34 073	(24 870)	-73,0%	85 471
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Service	23 433	29 613	29 613	6 346	13 483	11 848	1 634	13,8%	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	14 661	35 242	31 376	3 866	12,3%	64 932
Vote 13 - Waste water management	62 776	66 373	66 373	3 542	26 667	32 019	(5 352)	-16,7%	66 373
Vote 14 - Water	117 617	122 030	122 030	11 172	66 431	59 188	7 243	12,2%	122 030
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	856 042	922 836	948 549	108 686	469 312	435 114	34 198	7,9%	948 549
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	104 988	9 841	49 283	54 571	(5 288)	-9,7%	104 988
Vote 2 - Community Services	175 434	187 874	188 902	15 574	83 133	90 502	(7 369)	-8,1%	188 902
Vote 3 - Corporate services	81 686	90 148	90 146	4 411	33 746	37 555	(3 808)	-10,1%	90 146
Vote 4 - Electricity	153 602	182 675	182 667	14 690	83 719	81 236	2 484	3,1%	182 667
Vote 5 - Economic Development and Planning	34 425	42 397	42 391	3 175	17 166	20 298	(3 131)	-15,4%	42 391
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 713	682	4 253	4 771	(518)	-10,9%	9 713
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Service	18 066	25 414	25 539	1 020	7 275	11 195	(3 921)	-35,0%	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	5 250	26 033	36 396	(10 363)	-28,5%	80 008
Vote 13 - Waste water management	64 616	67 499	67 254	8 536	32 752	32 163	588	1,8%	67 254
Vote 14 - Water	89 225	92 654	92 644	10 747	50 807	44 972	5 836	13,0%	92 644
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	797 488	884 103	884 252	73 925	388 167	413 659	(25 491)	-6,2%	884 252
Surplus/ (Deficit) for the year	58 554	38 733	64 298	34 761	81 145	21 455	59 689	278,2%	64 298

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) - M06 December

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										%
Revenue										
Exchange Revenue										
Service charges - Electricity	150 632	170 078	170 078	14 814	90 202	83 173	7 029	8%	170 078	
Service charges - Water	98 182	103 720	103 720	10 986	65 229	51 494	13 735	27%	103 720	
Service charges - Waste Water Management	46 372	49 742	49 742	3 463	26 163	25 254	909	4%	49 742	
Service charges - Waste management	44 412	46 549	46 549	3 952	24 171	23 927	244	1%	46 549	
Sale of Goods and Rendering of Services	4 482	26 616	26 616	401	1 969	10 856	(8 887)	-82%	26 616	
Agency services	8 352	8 417	8 417	11	4 192	3 510	683	19%	8 417	
Interest	—	—	—	—	—	—	—	—	—	
Interest earned from Receivables	24 800	27 661	27 661	2 121	12 393	13 351	(958)	-7%	27 661	
Interest from Current and Non Current Assets	3 484	6 169	6 169	118	1 079	2 986	(1 907)	-64%	6 169	
Dividends	—	—	—	—	—	—	—	—	—	
Rent on Land	—	—	—	—	—	—	—	—	—	
Rental from Fixed Assets	2 097	2 076	2 076	145	970	972	(2)	0%	2 076	
Licence and permits	71	76	76	7	34	34	0	1%	76	
Special rating levies	—	—	—	—	—	—	—	—	—	
Operational Revenue	5 003	4 055	4 055	303	2 244	1 787	457	26%	4 055	
Non-Exchange Revenue										
Property rates	161 347	173 070	173 070	11 019	104 909	55 388	49 521	89%	173 070	
Surcharges and Taxes	1 884	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits	28 520	27 812	27 812	543	4 074	11 256	(7 182)	-64%	27 812	
Licence and permits	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - Operational	163 406	182 290	182 418	53 295	106 399	101 670	4 729	5%	182 418	
Interest	4 020	4 554	4 554	296	1 742	2 319	(577)	-25%	4 554	
Fuel Levy	—	—	—	—	—	—	—	—	—	
Operational Revenue	5 537	12 003	12 003	483	3 228	5 712	(2 484)	-43%	12 003	
Gains on disposal of Assets	—	114	114	—	—	46	(46)	-100%	114	
Other Gains	—	5 546	5 546	—	—	2 218	(2 218)	-100%	5 546	
Discontinued Operations	—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	850 677	101 958	448 999	395 952	53 047	13%	850 677	
Expenditure By Type										
Employee related costs	281 509	315 821	315 821	24 533	145 865	155 884	(10 019)	-6%	315 821	
Remuneration of councillors	13 148	15 017	15 017	1 105	6 605	7 573	(969)	-13%	15 017	
Bulk purchases - electricity	120 104	139 207	139 207	10 091	61 753	61 787	(34)	0%	139 207	
Inventory consumed	39 711	41 790	41 790	3 396	17 246	20 405	(3 159)	-15%	41 790	
Debt impairment	100 461	116 591	116 591	9 716	58 296	58 296	0	0%	116 591	
Depreciation and amortisation	41 321	35 541	35 541	2 907	17 546	17 863	(317)	-2%	35 541	
Interest	47 204	47 551	47 551	8 080	12 533	18 778	(6 245)	-33%	47 551	
Contracted services	58 563	60 429	60 007	5 287	20 021	23 732	(3 710)	-16%	60 007	
Transfers and subsidies	5 501	12 080	12 208	—	379	4 883	(4 504)	-92%	12 208	
Irrecoverable debts written off	—	0	0	—	(1 169)	—	(1 169)	#DIV/0!	0	
Operational costs	78 672	94 466	94 908	8 811	49 093	42 213	6 880	16%	94 908	
Losses on Disposal of Assets	7 677	64	64	—	—	26	(26)	-100%	64	
Other Losses	3 616	5 546	5 546	—	—	2 218	(2 218)	-100%	5 546	
Total Expenditure	797 488	884 103	884 252	73 925	388 167	413 659	(25 491)	-6%	884 252	
Surplus/(Deficit)	(44 886)	(33 554)	(33 574)	28 033	60 832	(17 706)	78 538	-444%	(33 574)	
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	73 122	6 729	20 291	29 249	(8 957)	-31%	73 122	
Transfers and subsidies - capital (in-kind)	64 996	50	24 750	—	21	9 913	(9 891)	-100%	24 750	
Surplus/(Deficit) after capital transfers & contributions	58 554	38 733	64 298	34 761	81 145	21 455	59 689	278%	64 298	
Income Tax	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after income tax	58 554	38 733	64 298	34 761	81 145	21 455	59 689	278%	64 298	
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) attributable to municipality	58 554	38 733	64 298	34 761	81 145	21 455	59 689	278%	64 298	
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year	58 554	38 733	64 298	34 761	81 145	21 455	59 689	278%	64 298	

The year-to-date revenue is 49% of the adjusted budget of R 949 million. The expenditure is -6% below the year-to-date budget.

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

Sale of Land

Project	Estimated income value	Comment
Bergsig GAP (KN01/2024-25)	R 1 575 415	Value has been reduced due to withdrawal from bidders
Sale of Erf 1274 Greyton	R 1 400 000	Awaiting finale signed Deed of Sale from Department of Infrastructure. Awaiting final Town Planning approval. Item will serve at Town Planning Tri-bunal early January 2026
Sale of Victoria Hall Caledon	R 9 532 350	Awaiting finale signed Deed of Sale from Department of Infrastructure. The Department did commit final payment of full amount at the end of their financial year (Mar-April 2026)
Sale of Erf 911 RSE	R 2 000 000	Disposal process to be presented to BSC January 2026
Sale of 73 Industrial Erven Caledon	R 8 195 440	Tender was only cancelled 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 2025-26 as a new project.
Total Projected income 2025/26	R 22 703 205	

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 more than what was budgeted.

Interest from Current and Non-Current Assets

Cash balance available for investments is lower than anticipated in budget. Budget needs to be adjusted downwards.

Operational Revenue (Exchange Revenue)

The item includes ad-hoc types of revenue streams that vary from month to month. Examples of these ad-hoc revenue are Collection Charges, Insurance refunds, Incidental Cash Surpluses, Wayleave Admin Cost, Development Charges, Collection Charges, etc.

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

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
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	14 421	13 841	1 973	1 318	656	5 437	2 155	3 283
Travel and subsistence	475	475	154	276	(123)	271	370	(99)
Domestic accommodation	210	210	76	7	69	80	7	73
Sponsorships	300	300	7	20	(13)	132	20	112
Events and catering	305	305	58	11	47	214	36	177
Communication	1 910	1 910	347	160	187	826	206	620
Other related expenditure items	474	474	39	33	6	129	33	96
Total	18 095	17 515	2 655	1 826	829	7 090	2 828	4 262

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

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 599	13 349	13 349	982	5 854	6 702	(848)	-13%	13 349
Medical Aid Contributions	85	102	102	8	50	43	7	16%	102
Motor Vehicle Allowance	204	240	240	10	76	63	13	20%	240
Cellphone Allowance	1 260	1 326	1 326	105	625	765	(141)	-18%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 105	6 605	7 573	(969)	-13%	15 017
% increase		14,2%	14,2%						14,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 258	7 439	7 439	473	2 861	2 111	750	36%	7 439
Pension and UIF Contributions	11	13	13	1	9	7	2	32%	13
Performance Bonus	228	656	656	—	—	177	(177)	-100%	656
Motor Vehicle Allowance	499	752	752	58	337	343	(6)	-2%	752
Cellphone Allowance	94	130	130	12	69	56	13	24%	130
Other benefits and allowances	39	152	152	8	51	71	(20)	-28%	152
Sub Total - Senior Managers of Municipality	5 129	9 143	9 143	552	3 326	2 764	562	20%	9 143
% increase		78,3%	78,3%						78,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	222 004	16 982	100 777	111 302	(10 525)	-9%	222 004
Pension and UIF Contributions	31 279	38 083	38 083	2 797	16 657	18 461	(1 805)	-10%	38 083
Medical Aid Contributions	10 732	11 630	11 630	918	5 464	5 583	(119)	-2%	11 630
Overtime	11 187	6 533	6 533	827	4 722	3 644	1 078	30%	6 533
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	10 860	13 278	13 278	996	5 883	6 592	(709)	-11%	13 278
Cellphone Allowance	812	1 061	1 061	73	443	531	(87)	-16%	1 061
Housing Allowances	1 848	1 075	1 075	96	557	537	20	4%	1 075
Other benefits and allowances	10 072	7 880	7 880	881	5 146	3 994	1 151	29%	7 880
Payments in lieu of leave	4 724	500	500	12	546	245	301	123%	500
Long service awards	1 105	1 780	1 780	253	1 134	848	286	34%	1 780
Post-retirement benefit obligations	2 379	2 669	2 669	—	—	1 068	(1 068)	-100%	2 669
Acting and post related allowance	3 283	185	185	146	1 211	315	896	284%	185
Sub Total - Other Municipal Staff	276 380	306 678	306 678	23 981	142 539	153 120	(10 581)	-7%	306 678
% increase		11,0%	11,0%						11,0%
Total Parent Municipality	294 657	330 838	330 838	25 638	152 470	163 458	(10 988)	-7%	330 838
		12,3%	12,3%						12,3%
TOTAL SALARY, ALLOWANCES & BENEFITS	294 657	330 838	330 838	25 638	152 470	163 458	(10 988)	-7%	330 838
% increase		12,3%	12,3%						12,3%
TOTAL MANAGERS AND STAFF	281 509	315 821	315 821	24 533	145 865	155 884	(10 019)	-6%	315 821

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 645, council members 27 and temporary workers on the system are 150. The active permanent employees include 1 new employee, 1 death and 1 retirement. The active temporary workers include 2 new employees and 23 contracts that expired for the month of December 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 25 million for the month. Overtime for December 2025 amounts to R 827 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	91 528	104 798	104 613	9 343	52 974	50 015	(2 959)	-5,9%	104 613
Roads Infrastructure	26 062	28 898	28 713	1 934	12 256	13 575	1 319	9,7%	28 713
Roads	26 049	28 849	28 664	1 934	12 256	13 562	1 306	9,6%	28 664
Road Furniture	13	48	48	–	–	14	14	100,0%	48
Storm water Infrastructure	30	210	210	–	–	84	84	100,0%	210
Drainage Collection	–	10	10	–	–	4	4	100,0%	10
Storm water Conveyance	30	200	200	–	–	80	80	100,0%	200
Electrical Infrastructure	12 053	15 283	15 283	1 115	6 265	7 383	1 118	15,1%	15 283
LV Networks	12 053	15 283	15 283	1 115	6 265	7 383	1 118	15,1%	15 283
Water Supply Infrastructure	17 986	21 459	21 459	2 947	17 075	10 989	(6 087)	-55,4%	21 459
Dams and Weirs	–	25	25	–	–	–	–	–	25
Water Treatment Works	5 224	7 235	7 235	561	3 408	3 287	(122)	-3,7%	7 235
Distribution	12 762	14 199	14 199	2 386	13 667	7 702	(5 965)	-77,4%	14 199
Sanitation Infrastructure	32 070	34 231	34 231	3 063	16 139	16 136	(3)	0,0%	34 231
Pump Station	1	145	145	–	7	32	25	79,3%	145
Reticulation	23 657	25 773	25 773	2 121	12 233	12 044	(189)	-1,6%	25 773
Waste Water Treatment Works	8 411	8 313	8 313	941	3 900	4 060	160	4,0%	8 313
Solid Waste Infrastructure	3 327	4 718	4 718	284	1 239	1 848	609	33,0%	4 718
Landfill Sites	3 325	4 713	4 713	284	1 239	1 843	604	32,8%	4 713
Waste Drop-off Points	2	5	5	–	–	5	5	100,0%	5
Community Assets	11 403	13 998	15 398	869	5 026	7 073	2 046	28,9%	15 398
Community Facilities	11 244	13 604	14 404	864	4 925	6 682	1 757	26,3%	14 404
Halls	1 421	1 834	1 834	108	615	812	197	24,3%	1 834
Museums	–	10	10	–	–	4	4	100,0%	10
Libraries	8	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	90	909	909	43	166	491	325	66,2%	909
Public Open Space	8 096	9 630	9 630	650	3 791	4 458	667	15,0%	9 630
Nature Reserves	1 624	1 104	1 104	53	329	530	201	37,9%	1 104
Public Ablution Facilities	0	82	82	9	23	52	29	56,0%	82
Taxi Ranks/Bus Terminals	4	35	835	–	–	334	334	100,0%	835
Sport and Recreation Facilities	159	394	994	5	102	391	289	73,9%	994
Outdoor Facilities	159	394	994	5	102	391	289	73,9%	994
Investment properties	21	40	40	–	6	14	8	57,4%	40
Non-revenue Generating	21	40	40	–	6	14	8	57,4%	40
Improved Property	21	40	40	–	6	14	8	57,4%	40
Other assets	7 655	11 352	10 527	588	4 009	5 151	1 142	22,2%	10 527
Operational Buildings	6 816	10 533	9 708	552	3 622	4 650	1 028	22,1%	9 708
Municipal Offices	6 709	10 278	9 453	536	3 551	4 535	984	21,7%	9 453
Workshops	107	256	256	16	71	115	44	38,2%	256
Housing	839	818	818	36	388	501	113	22,6%	818
Social Housing	839	818	818	36	388	501	113	22,6%	818
Intangible Assets	8 777	9 905	9 905	394	3 760	2 684	(1 076)	-40,1%	9 905
Licences and Rights	8 777	9 905	9 905	394	3 760	2 684	(1 076)	-40,1%	9 905
Computer Software and Applications	8 777	9 905	9 905	394	3 760	2 684	(1 076)	-40,1%	9 905
Furniture and Office Equipment	217	206	206	19	136	90	(45)	-50,3%	206
Furniture and Office Equipment	217	206	206	19	136	90	(45)	-50,3%	206
Machinery and Equipment	1 812	764	764	7	247	332	85	25,7%	764
Machinery and Equipment	1 812	764	764	7	247	332	85	25,7%	764
Transport Assets	4 252	7 618	7 176	416	2 717	2 880	163	5,6%	7 176
Transport Assets	4 252	7 618	7 176	416	2 717	2 880	163	5,6%	7 176
Total Repairs and Maintenance Expenditure	125 666	148 681	148 629	11 636	68 875	68 238	(636)	-0,9%	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 - M06 December

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	164 590	11 779	100 261	97 899	2 362	2%	164 590
Service charges	296 988	307 731	307 731	28 964	172 419	152 343	20 076	13%	307 731
Other revenue	22 421	56 218	56 218	1 945	16 728	22 530	(5 802)	-26%	56 218
Transfers and Subsidies - Operational	60 366	166 497	166 497	50 020	108 010	109 186	(1 176)	-1%	166 497
Transfers and Subsidies - Capital	103 395	72 237	72 237	8 490	22 796	29 735	(6 939)	-23%	72 237
Interest	7 918	9 391	9 391	2 535	5 264	4 046	1 217	30%	9 391
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(577 538)	(643 794)	(643 814)	(56 405)	(336 679)	(354 319)	(17 641)	5%	(643 814)
Interest	(16 637)	(24 274)	(24 274)	(8 080)	(15 735)	(15 340)	395	-3%	(24 274)
Transfers and Subsidies	(4 916)	(12 080)	(12 208)	-	(379)	(4 027)	(3 648)	91%	(12 208)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	96 368	39 250	72 686	42 054	(30 631)	-73%	96 368
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	-	-	-	-	-	50
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	6 157	(692)	(692)	-	-	(231)	231	-100%	(692)
Payments									
Capital assets	(41 146)	(88 780)	(89 665)	(3 636)	(21 772)	(21 512)	259	-1%	(89 665)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(90 307)	(3 636)	(21 772)	(21 743)	28	0%	(90 307)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	10 000	10 000	-	-	10 000	(10 000)	-100%	10 000
Increase (decrease) in consumer deposits	718	391	391	65	327	235	92	39%	391
Payments									
Repayment of borrowing	(14 896)	(21 257)	(21 257)	(7 115)	(22 626)	(14 487)	8 139	-56%	(21 257)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(10 866)	(7 050)	(22 299)	(4 252)	18 047	-424%	(10 866)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(4 805)	28 564	28 615	16 059			(4 805)
Cash/cash equivalents at beginning:	16 383	11 736	11 736	17 678	107 230	11 736			107 230
Cash/cash equivalents at month/year end:	17 624	7 964	6 931	46 242	135 845	27 795			102 425

Cash/cash equivalents at the month/year end:	46 242 025
Unspent grants	2 882 319
Contribution CRR	3 586 342
Call Deposit Investment -Ring fenced	16 318 708
Net cash & cash equivalents	23 454 655

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	23 454 655
Fixed Monthly Operating Expenditure (budget)	59 523 360
Cost coverage ratio	12 days
Working Capital ratio	0,5

Investments

The municipality has an amount of R 20 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 16 million is ring-fenced for the grants.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	-	2025/12/31	274	-	-	-	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,50%	2025/12/31	11 396	159	(3 726)	8 490	16 319
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,50%	2025/12/31	3 547	39	-	-	3 586
Municipality sub-total							15 217	198	(3 726)	8 490	20 179
Entities											
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							15 217	198	(3 726)	8 490	20 179

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: December 2025							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/12/2025	Interest paid	Repayments	Balance 31/12/2025
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9,47	30/6/2028	2 579	123	381	2 198
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	318	388	5 318
STANDARD BANK	272400572/537632	12,22	30/6/2026	1 106	59	536	570
STANDARD BANK	000600703	8,26	28/6/2030	3 132	113	258	2 874
STANDARD BANK	000600712	9,76	29/6/2035	5 308	226	161	5 148
STANDARD BANK	000682253	10,79	30/12/2036	4 135	201	104	4 030
STANDARD BANK	000682253	10,79	30/12/2036	3 498	162	84	3 414
STANDARD BANK	000682253	10,79	30/12/2036	3 900	180	93	3 807
STANDARD BANK	000682253	10,79	30/12/2036	1 003	46	24	979
STANDARD BANK	000748692	10,58	30/06/2027	2 580	131	655	1 925
STANDARD BANK	000748692	10,58	30/06/2027	1 417	53	267	1 151
STANDARD BANK	000748736	10,99	29/06/2028	3 216	154	330	2 886
STANDARD BANK	000748754	11,6	30/06/2032	8 567	425	402	8 164
STANDARD BANK	000748754	11,6	30/06/2032	1 351	76	72	1 279
STANDARD BANK	000748773	12,27	30/06/2037	8 787	470	166	8 621
STANDARD BANK	000748773	12,27	30/06/2037	139	7	3	136
ABSA	40-7908-8994	10,79	27/6/2027	2 807	152	649	2 158
ABSA	3050777789	9,19	30/6/2026	458	22	224	234
ABSA	3050777763	9,62	30/6/2029	1 685	83	177	1 508
ABSA	3052887574	9,19	30/6/2027	1 055	50	247	808
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	47	130	740
ABSA	3058757317	10,53	30/06/2028	4 204	222	609	3 595
ABSA	3058757341	11,59	30/06/2033	2 255	132	88	2 166
ABSA	3058757341	11,59	30/06/2033	6 087	356	239	5 848
ABSA	3058757325	12,32	30/06/2038	47 293	2 937	759	46 534
NEDBANK	05 / 78310356050	10,45	30/06/2034	2 020	106	70	1 950
Total				142 948	6 851	7 115	135 833

Outstanding loans at the end of December 2025 amount to R 135 million, of which R 7 million was paid in interest and R 7 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 - M06 December

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	148 083	157 991	157 991	11 931	71 329	91 423	(20 095)	-22,0%	157 991
Local Government Equitable Share	140 900	150 030	150 030	11 159	67 600	88 224	(20 624)	-23,4%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	168	618	775	(157)	-20,2%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	196	1 199	772	427	55,2%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 131	409	1 912	1 652	260	15,7%	4 131
Integrated National Electrification Programme [Schedule 5B]	357	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	230	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Provincial Government:	12 171	24 295	24 423	728	4 934	10 245	(5 310)	-51,8%	24 423
Community Development Workers	86	113	113	12	50	45	5	11,3%	113
Human Settlement Development	1 488	2 080	2 080	-	-	832	(832)	-100,0%	2 080
Informal Settlements	-	10 000	10 128	-	-	4 051	(4 051)	-100,0%	10 128
Library Service	9 938	10 307	10 307	716	4 767	4 598	169	3,7%	10 307
Maintenance of Main Roads	-	145	145	-	116	58	58	100,8%	145
Municipal Water Resilience Grant	-	1 650	1 650	-	-	660	(660)	-100,0%	1 650
Thusong Centre	140	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	519	-	-	-	-	-	-	-	-
District Municipality:	212	-	-	-	-	-	-	-	-
Safety Project Grant	212	-	-	-	-	-	-	-	-
Other grant providers:	449	4	4	-	-	2	(2)	-100,0%	4
Public Contributions and Donations	-	4	4	-	-	2	(2)	-100,0%	4
National Skills Fund (SETA)	449	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	160 915	182 290	182 418	12 659	76 263	101 670	(25 407)	-25,0%	182 418
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	27 537	2 729	12 747	11 015	1 732	15,7%	27 537
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	27 537	2 729	12 747	11 015	1 732	15,7%	27 537
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	2 380	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Provincial Government:	9 922	44 700	45 584	714	1 303	18 234	(16 930)	-92,9%	45 584
Human Settlements	2 721	10 000	10 000	-	186	4 000	(3 814)	-95,4%	10 000
Informal Settlements	6 516	34 700	34 700	29	432	13 880	(13 448)	-96,9%	34 700
Regional socio economic projects (RSEP)	629	-	884	686	686	354	332	93,8%	884
Financial Management Capacity Building Grant	55	-	-	-	-	-	-	-	-
District Municipality:	55	-	-	-	-	-	-	-	-
Safety Project Grant	55	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	35 759	72 237	73 122	3 443	14 050	29 249	(15 199)	-52,0%	73 122
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	255 540	16 102	90 313	130 918	(40 605)	-31,0%	255 540

Expenditure on 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 Provincial Government.

SECTION 7 - DEBTORS

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

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	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
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	15 655	6 380	3 499	2 209	2 436	2 015	12 925	48 557	93 676	68 141
Trade and Other Receivables from Exchange Transactions - Electricity	9 482	1 682	379	277	248	250	840	1 487	14 645	3 103
Receivables from Non-exchange Transactions - Property Rates	11 451	3 312	1 766	941	864	4 843	7 737	19 678	50 592	34 062
Receivables from Exchange Transactions - Waste Water Management	6 472	2 425	1 990	1 594	1 681	1 593	9 132	51 508	76 395	65 508
Receivables from Exchange Transactions - Waste Management	7 217	2 915	2 072	1 779	1 877	1 982	10 544	57 918	86 303	74 100
Receivables from Exchange Transactions - Property Rental Debtors	112	35	20	18	13	14	51	616	879	712
Interest on Arrear Debtor Accounts	7 323	3 370	2 600	2 316	2 275	2 260	16 930	75 302	112 375	99 082
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(7 288)	742	250	224	197	30	1 446	3 212	(1 186)	5 109
Total By Income Source	50 424	20 861	12 577	9 356	9 591	12 986	59 604	258 279	433 679	349 817
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	1 148	557	160	127	120	732	952	3 716	7 513	5 647
Commercial	16 890	2 914	1 184	929	852	3 382	5 730	12 815	44 697	23 708
Households	14 933	12 561	10 514	7 896	8 262	8 484	46 491	217 034	326 174	288 166
Other	17 453	4 829	718	403	357	388	6 432	24 714	55 296	32 295
Total By Customer Group	50 424	20 861	12 577	9 356	9 591	12 986	59 604	258 279	433 679	349 817

Reason for 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. The advance payments are recorded as credits on the relevant consumer accounts until such time as the associated charges become due.

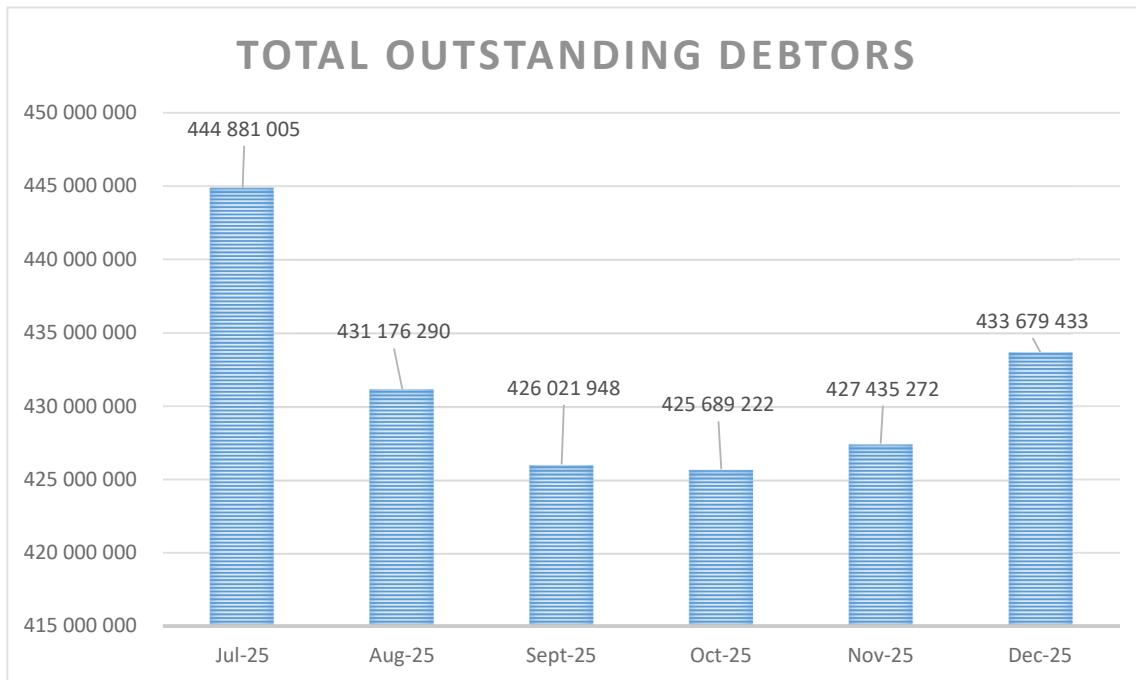
Below are some examples of credit balances reflecting on the debtors’ accounts:

- Department of Public Works – accounts reflect a credit balance of R 1.08 million due to overpayments. This occurs when they don’t provide us with schedules as to how the monies must be allocated.
- Commercial properties – credit balance of R 1.28 million, also resulting from overpayments.
- Non-indigent households – credit balance of R 2.9 million, mainly due to overpayments.
- In addition, there are dormant accounts that still reflect credit balances in all the above scenarios.

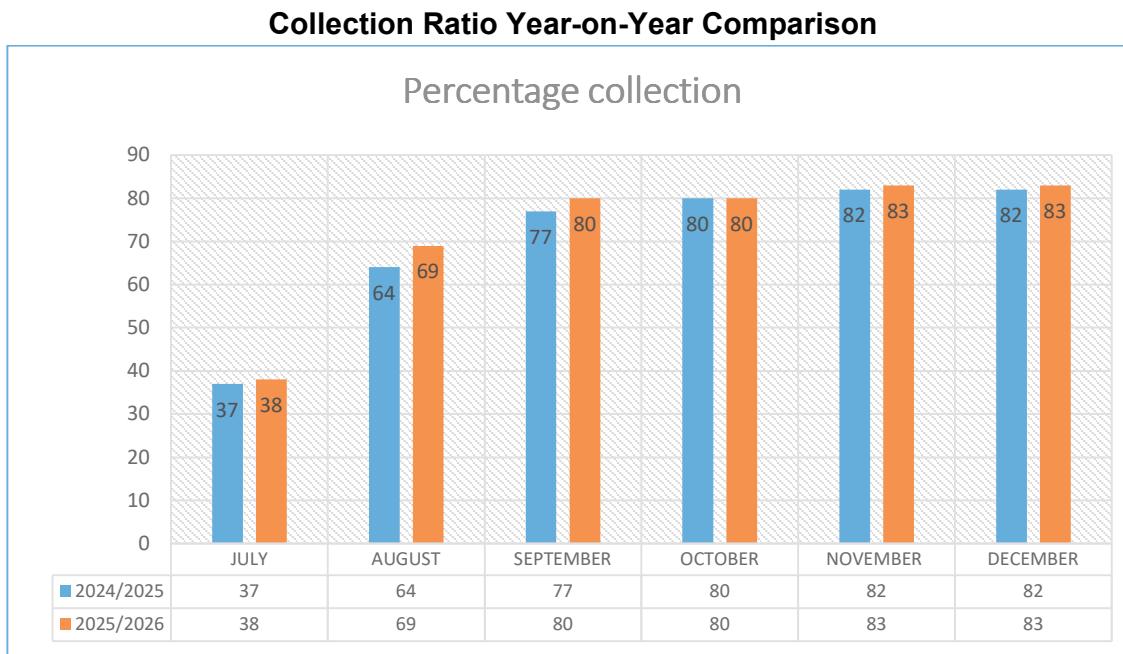
7.1 Debtors as of 31 December 2025

The total debtors outstanding as of 31 December 2025 is R 434 million, which represents a 1.5% difference from the previous month.

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



7.3 Collection Ratio



The revenue collection rate for Theewaterskloof municipality, as of 31 December 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 on an ongoing process. The service provider contacted 37 debtors through various mediums like email and telephone calls, and as result collected R 609 thousand for the month.

The internal Debt Collection Department has carried out the following Activities.

DECEMBER 2025 SUMMARY	
Number of Debtors contacted telephonically	18
Number of answered calls	13
Number of unanswered calls, voicemail, does not exist, does not know debtor	5
Number of payment arrangements	19
Number of notices sent by email/post email	10
Number of section 129 notices issued	100

See below the outstanding amounts from the Annual Ratepayers who were already due to make payment. The necessary notices will therefore be issued to the respective debtors.

Total outstanding Annual Rates

ITEM	Amount
Total outstanding (Annual Rates Payer)	R 7 542 712,08
Arrangements (Annual Rates Payer)	R 1 225 520,52
Total Outstanding (Annual Rates Payer)	R 8 768 232,60

• **Credit Control Actions for the period ending 31 December 2025:**

Activity	December 2025
Pre-disconnection notices issued	3647
Credit control SMS's	2801
Disconnects	241
Reconnections	62
Arrangements	21
Extensions	854
Default Arrears List - Water	194 469 765
Default Arrears List - Electricity	6 960 532
Amount Collected - Water	2 117 400
Amount Collected - Electricity	5 222 205

Analysis:

Increase in Disconnections:

Disconnections increased from indicating intensified enforcement against persistent defaulters. Reconnections also increased significantly, reflecting improved settlement of arrears following enforcement actions and year-end payment behaviour.

Decline in Payment Arrangements:

Payment arrangements decreased, suggesting reduced customer engagement in formal repayment commitments during December. This trend is likely influenced by holiday-related financial pressures and should increase in January 2026.

Despite reduced communication actions, revenue from collection improved:

Water collections increased from R 1.93 million to R 2.12 million and electricity collections increased from R 3.47 million to R 5.22 million

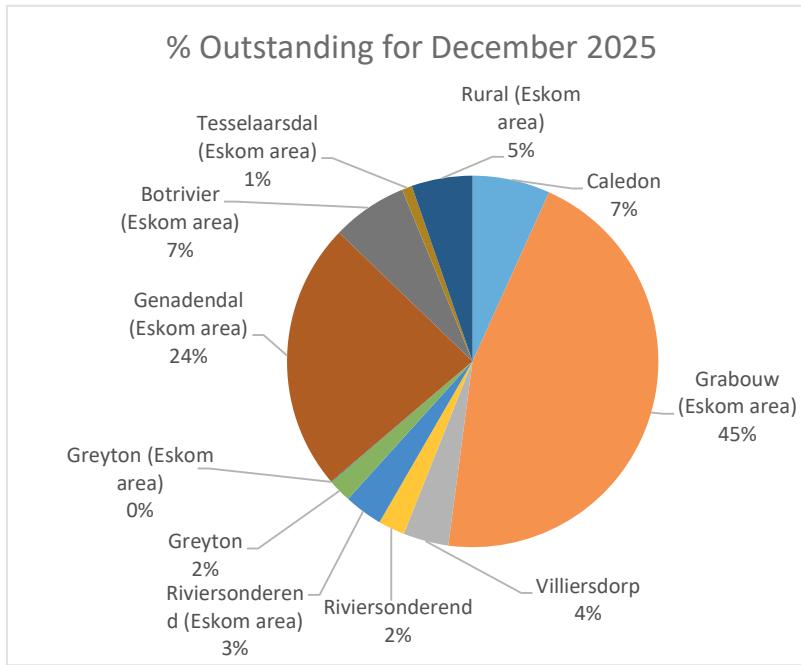
Meter Replacement Backlog Impact:

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.

Credit Control Actions for the period ending 31 December 2025:

7.4 Outstanding debt per town as of 31 December 2025:

December 2025		
Town	Amount outstanding for December 2025	% Outstanding for December 2025
Caledon	R 29 302 027	7%
Grabouw (Eskom area)	R 196 635 813	45%
Villiersdorp	R 17 154 952	4%
Riviersonderend	R 10 028 760	2%
Riviersonderend (Eskom area)	R 14 562 613	3%
Greyton	R 8 722 030	2%
Greyton (Eskom area)	R 245 609	0%
Genadendal (Eskom area)	R 101 553 137	23%
Botrivier (Eskom area)	R 28 577 225	7%
Tesselaarsdal (Eskom area)	R 3 763 009	1%
Rural (Eskom area)	R 23 134 258	5%
Total	R 433 679 433	100%



7.5 Outstanding debt for Eskom areas (where NO electricity meters can be blocked) against non-Eskom areas as of 31 December 2025:

December 2025		
Town	Amount outstanding for December 2025	% Outstanding for December 2025
Eskom area	R 368 471 664	85%
Non-Eskom area	R 65 207 769	15%
Total	R 433 679 433	100%

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	1 449	284	33	20	-	-	1	-	1 787
Auditor General	-	-	2 052	1 394	810	258	1 353	2 028	7 895
Other	-	13	-	-	-	-	61	322	396
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1 449	297	2 085	1 414	810	258	1 414	2 351	10 078

Partial Creditor payments were made for December 2025.

The following amount of R 140 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 - M06 December

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	-	79	1 622	1 899	7 753	9 702	31 133	49 989	102 177
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	1 449	284	33	20	-	-	1	27 807	29 594
Auditor General	-	-	2 052	1 394	810	258	1 353	2 028	7 895
Other	-	13	-	-	-	-	61	322	396
Medical Aid Deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1 449	376	3 708	3 313	8 563	9 961	32 546	80 147	140 063

The Tenders that were awarded for December 2025 cannot be disclosed as the tenderers have not received their appointment letters yet. The awarded tenders for December 2025 will however be part of the January 2026 reporting.

SECTION 9 – NON-FINANCIAL INFORMATION

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	Project	YTD Actual	Period to Date Values for Quarter ending December 2025				
														Original Target	Target	Actual	R	Performance Comment
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	[Unspecified]	0	0	0	0	N/A	
TL2	Office of the Municipal Manager	Financial Viability	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2026	Final budget submitted to Council	Municipal Manager	1	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A	
TL3	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2026	Report submitted to Council	Municipal Manager	1	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A	
TL4	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Draft Annual Report to Council by 31 January 2026	Draft Annual Report submitted to Council	Municipal Manager	1	Proof of submission	Carry Over	Number	1	[Unspecified]	0	0	0	0	N/A	
TL5	Office of the Municipal Manager	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2026 ((Actual amount spent on capital projects 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%	[Unspecified]	6%	40%	40%	6%	R	Target not Achieved:
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	[Unspecified]	1	1	1	1	G	Target Achieved

Overall Summary of Results

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

Financial Services:

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending December 2025							
													Original Target	Target Adjustments	Target	Target Description	Actual	R	Performance Comment	Corrective Measures
TL7	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	Director: Financial Services	84%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	80%	75%	0%	75%		80%	G2	Target Well Achieved: December: Manager: Revenue: Target Achieved	
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	Director: Financial Services	11.28	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	0	0	0	0		0	N/A		
TL9	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	Director: Financial Services	0	Section 71 Report/Financial Statements	Last Value	Number	1.20	0	0	0	0		0	N/A		
TL10	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/revenue received for services)	% of outstanding service debtors	Director: Financial Services	92.39%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	0%	0%	0%	0%		0%	N/A		
TL11	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year	Number of indigent households receiving free basic water	Director: Financial Services	6 314	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 630	6 250	0	6 250		5 630	0	Target Almost Achieved: October: Director: Financial Services: Increase month to month November: Director: Financial Services: Increase month to month	
TL12	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year	Number of indigent households receiving free basic electricity	Director: Financial Services	2 583	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 700	2 353	2 700	0	2 700		2 353	0	Target Almost Achieved: October: Director: Financial Services: Increase month to month November: Director: Financial Services: Increase month to month	
TL13	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic refuse removal	Director: Financial Services	6 333	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 643	6 250	0	6 250		5 643	0	Target Almost Achieved: October: Director: Financial Services: Increase month to month November: Director: Financial Services: Increase month to month (November 2025)	
TL14	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic sanitation	Director: Financial Services	6 308	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 619	6 250	0	6 250		5 619	0	Target Almost Achieved: Director: Financial Services: Increase month to month (October 2025) [D290] Director: Financial Services: Increase month to month (November 2025)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending December 2025							
													Original Target	Target Adjustments	Target	Target Description	Actual	R	Performance Comment	Corrective Measures
TL15	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2025/25 financial year	Number of residential properties which are billed for water or have prepaid meters	Director: Financial Services	16 057	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000	16 070	16 000	0	16 000		16 070	G2	Target Well Achieved	
TL16	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	Director: Financial Services	7 558	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560	7 565	7 560	0	7 560		7 565	G2	Target Well Achieved	
TL17	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for refuse removal once a month	Director: Financial Services	16 120	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100	16 132	16 100	0	16 100		16 132	G2	Target Well Achieved	
TL18	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25	Number of residential properties which are billed for sewerage	Director: Financial Services	15 702	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680	15 727	15 680	0	15 680		15 727	G2	Target Well Achieved	
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	Director: Financial Services	0%	Report From The Financial System	Last Value	Percentage	95%	0%	40%	0%	40%		0%	R	Target not Achieved: Director: Financial Services: going out on tender for the raising of loans before procurement can commence (October 2025)	[D295] Director: Financial Services: going out on tender for the raising of loans before procurement can commence (October 2025)
TL20	Financial Services	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025	Annual Financial Statements submitted to the AG	Director: Financial Services	1	Acknowledgement of receipt	Carry Over	Number	1	1	1	0	1		1	G	Target Achieved	

Overall Summary of F

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:		14	

Community Services:

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending December 2025					Corrective Measures
													Original Target	Target	Actual	R		
TL27	Community Services	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works [(% achievement all WTW's/WTW's tested)]	Average % water compliance in terms of SANS 241 achieved	Director: Community Services	93.04%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	95%	90%	90%	95%	95%	G2	<p>Target Well Achieved: Director: Community Services: Bereaville : October: 99.9% November: 99.9% December: 83.3% Genadendal: October 97.2% November 66.6% December:83.3% Greyton: October 68.5% November 85.2% December:83.3% Voorstekraal: October 99.9% November 99.9% December:99.9% Botrivier: October 99.9% November 83.3% December:99.9% Caledon: October 99.9% November 97.9% December: 99.9% Riviersonderend: October 99.9% November 99.9% December: 99.9% Tesselaaarsdal: October 99.9% November 99.9% December: 99.9% Villiersdorp: October 99.9% November 99.9% December: 60.8% Grabouw: October 98.3% November 99.9% December: 99.1%</p>
TL28	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values [(% compliance of all WWTW's achieved / the number of WWTW's tested)]	Average % achieved	Director: Community Services	58.35%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	65.29%	65%	65%	65.29%	65.29%	G2	<p>Target Well Achieved: Director: Community Services: Botrivier 23.13% Caledon 46.75% Grabouw 31.98% Riviersonderend 82.88% Genadendal 50.48% Villiersdorp 47.72% Greyton 80.10% Tesselaaarsdal 22.25%</p> <p>Director: Community Services: Corrective actions to be implemented by the various towns that were non-compliant: Botrivier - Suspend sludge wastage until further notice - Expedite repairs of pumps Caledon - Repair faulty switchovers - Operate three aerators simultaneously to improve plant performance Grabouw (detailed report of mechanical failures attached) - Increase sludge wastage - Expedite repairs of the degritter - Expedite repairs of the settling tanks and damaged sludge return lines Villiersdorp 1. Reasons for not achieving 65%: The November 2025 STP report shows that we failed on the following: • E. coli and Faecal Coliforms: >2419 count/100ml (limit is 1000/100ml) • Suspended solids: 39mg/l (limit 25mg/l) A) Dewatering and Reduction of Total Suspended Solids (TSS) • One filtration pump has been repaired, delivered, and successfully reinstalled by the service provider. • The repair of the second filtration pump is pending. • Once both pumps are operational, sludge dewatering performance will improve, reducing excess solids entering the final effluent. • Servicing of the belt press is planned; TWK2 to be advertised for servicing, once the belt press has been serviced the filtration will be operational. Improved belt press efficiency will further enhance sludge handling and TSS reduction. • Enhanced dewatering will reduce hydraulic loading on downstream clarifiers and improve final effluent clarity. B) Disinfection Process Enhancement • The chlorine room was repaired and serviced during November 2025, restoring full dosing functionality. • This service and repairs is expected to improve disinfection reliability and assist in achieving compliance with E. coli and faecal coliform standards. • The maturation pond requires repairs to restore proper retention time, which is essential for effective chlorine contact and full pathogen removal. C) Screening Improvements • The inlet screen was repaired during November 2025 and is currently operational. • This will improve the removal of large solids at the head of works, reducing solids loading on the biological treatment process and clarifiers. • Improved screening also protects pumps and prevents blockages that may contribute to elevated TSS levels. D) Clarifier Cleaning and Process Optimization • Cleaning of Clarifier 1 is already underway to remove accumulated sludge, debris, and settled solids that have been contributing to carryover into the final effluent. • The cleaning will restore proper hydraulic function, improve settling efficiency, and reduce the risk of solids washout.</p>

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending December 2025				Performance Comment	Corrective Measures
													Original Target	Target	Actual	R		
TL29	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%((Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x100)	% unaccounted water captured in the report	Director: Community Services	16.10%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	21.40%	22%	22%	21.40%	B	Target Extremely Well Achieved: Director: Community Services: The Bulk Meter / Water Meter Audit Team is currently still in the process of conducting the water meter audit, and to date, significant progress has been achieved. During the implementation phase, the project experienced a few operational challenges due to resignations, which resulted in vacancies within the audit teams, specifically in Caledon, Villiersdorp, and Greyton/Genadendal. These vacancies had a direct impact on the operational capacity of the teams. Several re-submission were made to fill the vacancies following resignations which were rejected by the Municipal Manager and CFO notwithstanding that the funding is forthcoming from external EPWP grant funding. This resulted in non-compliance with section 139 of the FPP Implementation Plan under Phase 1: Rescue dealing with Material Losses: Water Losses - Loss control. However, the necessary replacement appointments have been concluded in January 2026. With the teams largely restored to capacity, the project is now in a position to proceed to Phase 3 in certain towns. This phase will include areas where data could not previously be collected, while in other towns, there remain various areas that still need to be covered to complete data collection.	
TL30	Community Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	Director: Community Services	0%	Budget Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A		

Overall Summary of

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

Corporate Services:

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Year to Date Values for Quarter ending December 2025				Performance Comment	Corrective Measures
													Original Target	Target	Actual	R		
TL21	Corporate Services	Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent	Director: Corporate Services	0.06%	Budget Expenditure Report	Last Value	Percentage	0.10%	0%	0.05%	0.05%	0%	R	Target not Achieved	
TL22	Corporate Services	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed	Director: Corporate Services	2	Appointment letters and Equity Plan	Accumulative	Number	2	0	0	0	0	N/A		
TL23	Corporate Services	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2026	Organogram submitted	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL24	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Rewards and Recognitions Policy to Council by 30 June 2026	Rewards and Recognitions Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL25	Corporate Services	Institutional Development	Healthy and productive workforce	Compile and submit a Probation Policy to Council by 30 June 2026	Probation Policy submitted by 30 June 2026	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL26	Corporate Services	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 30 September 2025	Employment Equity Report submitted by 30 September 2025	Director: Corporate Services	0	Proof of submission	Carry Over	Number	1	0	1	1	0	R	Target not Achieved	

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% < Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		6

Economic Development and Planning:

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Base line	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Quarter ending December 2025					Corrective Measures
													Original Target	Target	Actual	R	Performance Comment	
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	Director: Economic Development and Planning	327	Participant list	Accumulative	Number	251	108	150	150	0	R	Target not Achieved	
TL37	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Investment Policy and Implementation Framework Development Plan to Council by 30 June 2026	Investment Policy and Implementation Framework submitted to Council by 30 June 2026	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL38	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL39	Economic Development and Planning	Basic Service Delivery	Improve the social environmental fabric of TWK community	Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026	Expanded Policy Works Policy and Implementation Protocol submitted to Council by 30 June 2026	Director: Economic Development and Planning	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A		
TL40	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Land Audit and submit to Council by 28 February 2026	Land Audit completed and submitted to Council by 28 February 2026	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
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	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL42	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% budget spent	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning; All invoices are being paid by the Department of Infrastructure directly to the service providers.12 % was Spent of the budget Target not Achieved: November: Director: Economic Development and Planning: 12% progress on Project. The detailed designs have been completed, and detailed engineering report has been submitted.	
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	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	1	1	1	1	G	Target not Achieved: October: Director: Economic Development and Planning; Served at council in October 2025. (October 2025)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Base line	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Quarter ending December 2025					
													Original Target	Target	Actual	R	Performance Comment	Corrective Measures
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	Director: Economic Development and Planning	0	Practical Completion certificate	Accumulative	Number	408	816	100	100	816	B	[D320] Director: Economic Development and Planning: The quality of work is satisfactory; the project is on time and works completed comply with the standards and specifications stipulated on the contract document. Practical completion earmarked for 26 September 2025. 2 formal houses in the way of the stormwater ponds construction namely Pond 3 and Pond 5. Corrective Measures: The municipality is exploring moving the occupants to temporary structures next to the Heritage house which will remain. The electrification, water and sewer are being investigated. The municipality reached out to Cederberg Municipality regarding the potential purchase of Temporary Relocation Units previously used for relocation, to aid in moving families. (October 2025)	
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	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning: The tender has been compiled and evaluated. However, there has been a delay in the award of the tender. (October 2025) November: Director: Economic Development and Planning: 2% Progress on Project. Performance is satisfactory, and the tender has been compiled and evaluated. However, there has been a delay in the award of the tender.	Director: Economic Development and Planning: The Bid Adjudication committee will convene to award the tender. (October 2025) Director: Economic Development and Planning: The Bid Adjudication committee will convene to award the tender. (November 2025)
TL46	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Botrivier Beaumont (Phase 2) by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% budget spent	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning: The performance is satisfactory. The detailed designs have been completed, and detailed engineering report has been submitted. Dealey in Environmental authorization process due to Eskom capacity letter November: Director: Economic Development and Planning: 2% Progress on Project. The performance is satisfactory. The detailed designs have been completed, and detailed engineering report has been submitted. Dealey in Environmental authorization process due to Eskom capacity letter	Director: Economic Development and Planning: Engage Eskom directly as Municipality to request capacity letter. Director: Economic Development and Planning: Engage Eskom directly as Municipality to request capacity letter. (November 2025)
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 Roodakkie 1054 by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% budget spent	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning: The tender was advertised, closed and evaluated. However, the tender validity period expired prior to appointment. November: Director: Economic Development and Planning: The quality of work is satisfactory. The tender was advertised, closed and evaluated. However, the tender validity period expired prior to appointment.	Director: Economic Development and Planning: Senior management will convene a meeting with the Department of Infrastructure regarding moving the roll-over of the project to 2026/27 (October 2025) Director: Economic Development and Planning: Senior management will convene a meeting with the Department of Infrastructure regarding moving the roll-over of the project to 2026/27 (November 2025)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Quarter ending December 2025				Corrective Measures	
													Original Target	Target	Actual	R	Performance Comment	
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	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning: The quality of work is satisfactory. Following the tender advertisement and closure, the tender was successfully awarded. November: Director: Economic Development and Planning: None to report as the actual works has not commenced.	
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	Director: Economic Development and Planning	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
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	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: October: Director: Economic Development and Planning: The contractor was determinate. November: Director: Economic Development and Planning: 3% Progress on Project. The contractor has reached practical completion of the 16 units. One unit is vandalized beyond repair. Delay in the connection of the water pipes.	Director: Economic Development and Planning: process of procuring new service provider is underway (October 2025) Director: Economic Development and Planning: Contractor instructed to complete the connections. (November 2025)
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	Director: Economic Development and Planning	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	40%	40%	0%	R	Target not Achieved: Director: Economic Development and Planning: Gipsy Queen: Detailed design completed, Land Use Application served at Municipal Planning Tribunal and approved, appeals lodged, appeal committee will conven in November 2025. 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 to be submitted to Department of Infrastructure. November: Economic Development and Planning: Gipsy Queen: Detailed design completed, Land Use Application served at Municipal Planning Tribunal and approved, appeals lodged, appeal committee will conven in November 2025. 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 to be submitted to Department of Infrastructure.	Director: Economic Development and Planning: All outstanding invoices to be processed and paid for the expenditure to reflect (October 2025) Director: Economic Development and Planning: All outstanding invoices to be processed and paid for the expenditure to reflect (November 2025)

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
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	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			16

Technical and Infrastructure Implementation Services:

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Responsible Owner	Base Line	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending December 2025				Corrective Measures	
													Original Target	Target	Actual	R	Performance Comment	
TL31	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 ({Total actual expenditure for the project/Total amount budgeted for the project})x100	% budget spent	Director: Technical and Infrastructure Implementation Services	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	N/A	Target set for June: October: Manager: Contracts and Compliance: Construction progressed well in October. Concrete works commenced during October November: Manager: Contracts and Compliance: 35% of project budget was spent by November		
TL32	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 by 30 June 2026 ({Total actual expenditure for the project/Total amount budgeted for the project})x100	Water Treatment Works upgraded and expanded by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Completion certificate	Carry Over	Number	90	7	40	40	7	R	Target not Achieved: October: Manager: Contracts and Compliance: The End User's evaluation report of Tender ENG 03/2025/26 was submitted to SCM for evaluation. November: Manager: Contracts and Compliance: Procurement process remains at SCM tender evaluation stage. Awaiting Bid evaluation committee approval.	
TL33	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Complete the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision project by 30 June 2026	Project completed by 30 June 2026	Director: Technical and Infrastructure Implementation Services	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A	Target set for June: October: Manager: Contracts and Compliance: Construction activities continued throughout October, and good progress was made November: Manager: Contracts and Compliance: 49% of project budget has been spent by November	
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%	7.70%	10%	10%	7.70%	B	Target Extremely Well Achieved: December: Deputy Director: Electricity: Electrical Losses Report attached	
TL35	Technical and Infrastructure Implementation Services	Basic Service Delivery	Democratic, responsive, and accountable government	Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026	Number of MoU's signed	Director: Technical and Infrastructure Implementation Services	0	Signed MOU	Carry Over	Number	1	0	0	0	0	N/A		

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% < Actual/Target <= 74.99%	1
O	KPI Almost Met	75.00% <= Actual/Target <= 99.99%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% < Actual/Target <= 149.99%	0
B	KPI Extremely Well Met	150.000% < Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:		5	

SECTION 10 – QUALITY CERTIFICATION

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

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

For the month of December 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:

13.12.2025

Print Name: Paul Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature:



Date:

12/01/2026