

FINANCIAL REPORT FOR THE MONTH ENDING JANUARY 2026

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 31 January 2026.

LEGAL REQUIREMENTS

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 31 January 2026 is submitted to Council which **reflects the implementation of the budget and the financial state of affairs** of the municipality.

BACKGROUND

Attached is the **Financial Report** for the month of January 2026, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as of 31 January 2026.**

BUDGET STATEMENT

JANUARY 2026



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

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

2025/2026 FINANCIAL YEAR

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GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

Unauthorised expenditure – Generally, is spending without, or more than, an approved budget.

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

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 January 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

Section 54 of the MFMA requires the mayor to consider the Section 71 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)	24 672 375	524 794 924	452 949 979
Variance	89 742 377	423 754 354	431 301 603
Variance %	78%	45%	49%

Operating revenue currently reflects a variance of 45% and operating expenditure a variance of 49%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	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	61 839 040	431 327 041	52%
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	2 943 581	21 622 939	39%
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	64 782 620	452 949 979	51%
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	55 482 966	524 794 924	55%
TELEPHONE	755 250	755 250	4 730	46 914	48 307	37 742	47 815	42 868	40 806	269 182	36%
STREETLIGHTS	9 539 515	9 539 515	189 360	1 415 822	1 244 653	1 111 009	1 094 060	1 229 781	1 048 738	7 333 424	77%
FUEL	10 392 950	10 392 950	228 456	486 175	682 340	925 484	704 921	485 370	886 329	4 399 074	42%
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	12 993 533	80 286 986	55%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 042 000	-	1 399	142 664	24 000	130 000	1 990	112 998	413 051	20%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 288 975	129 760	37 561	59 428	68 137	280 713	173 014	159 445	908 058	70%
Other Materials - Maintenance Materials (Networks)	539 455	539 455	151 754	111 367	24 775	59 799	172 147	12 877	4 822	537 542	100%
GRANTS INCOME	104 497 000	104 497 000	6 504 000	5 819 000	-	8 659 800	4 292 730	8 491 470	113 000	33 880 000	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	4 094 275	26 807 517	25%
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	6 195 047	43 365 332	58%
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	6 768 772	37 198 204	49%
PAYROLL	300 668 959	300 668 959	21 950 407	22 385 489	22 082 035	22 727 784	23 384 777	22 690 040	22 366 582	157 587 113	52%
ACTING ALLOWANCE	185 000	185 000	231 634	227 349	211 704	191 479	202 970	145 874	210 581	1 421 591	768%
OVERTIME	6 532 764	6 532 764	701 732	686 634	1 009 935	775 514	720 480	827 438	925 291	5 647 024	86%
SPECIAL ALLOWANCE	-	-	12 336	22 336	15 000	29 836	17 500	20 000	25 000	142 008	-
STANDBY	3 985 172	3 985 172	541 240	571 811	600 252	565 156	585 204	597 334	622 607	4 083 604	102%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 449 216	37 921	188 776	241 786	311 945	100 838	252 552	57 977	1 191 796	27%
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	6 007	1 137 467	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	2 670 782	15 417 441	63%
Capital Expenditure (Sportsfields)	-	1 600 000	-	-	-	-	-	1 724	180 990	182 714	11%
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	43 029	390 030	82%
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	2 900 808	17 813 173	40%
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	2 900 808	24 672 375	22%
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270	20 178 694	19 483 215		
Bank			-297 833	10 833 585	10 326 968	5 956 795	10 071 990	34 326 949	16 335 395		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304	135 832 904	135 832 904		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-	-		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

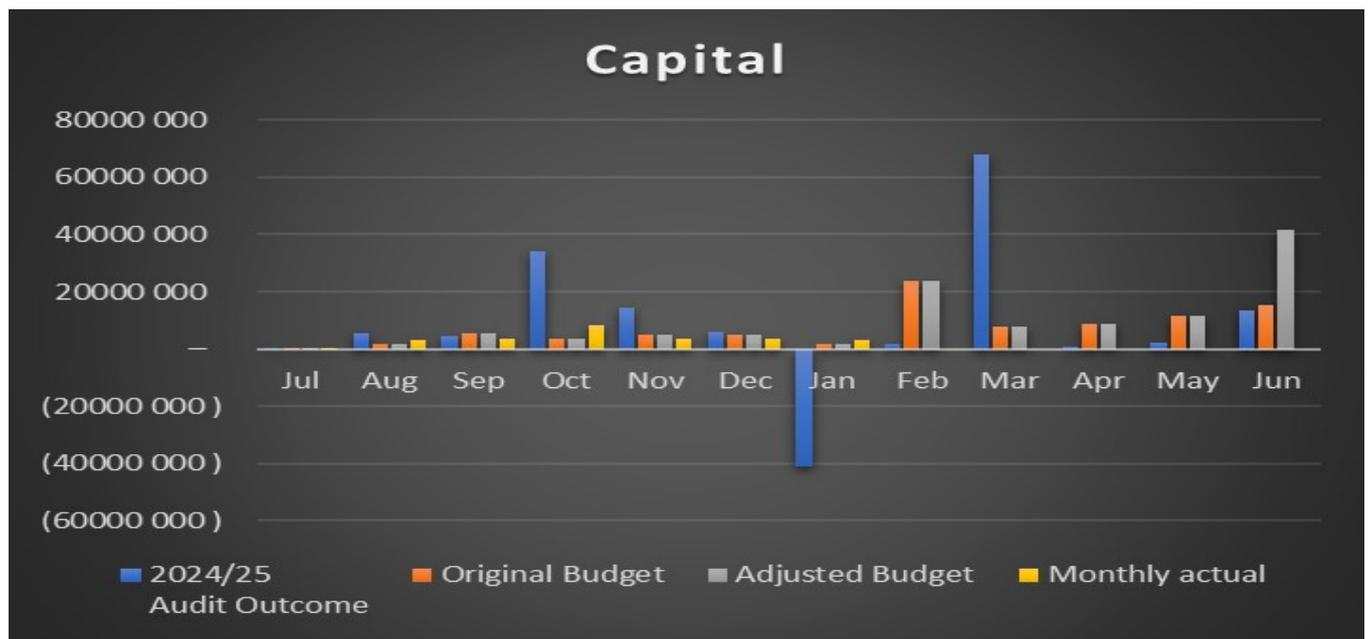
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	181	183	727	(545)	-75%	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	21 438	(18 839)	-88%	61 779
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	2 317	13 594	13 594	2 516	8 734	5 821	2 913	50%	13 594
Vote 14 - Water	10 013	-	-	-	-	-	-	-	-
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	93 194	50 673	76 973	2 697	11 516	27 986	(16 470)	-59%	76 973
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	110	-	38	55	(18)	-32%	110
Vote 2 - Community Services	7 777	6 400	4 800	-	-	972	(972)	-100%	4 800
Vote 3 - Corporate services	348	364	364	43	353	81	271	334%	364
Vote 4 - Electricity	125	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	1 745	8 209	9 094	-	4 946	2 511	2 435	97%	9 094
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	3 472	10 793	10 793	155	6 683	7 457	(774)	-10%	10 793
Vote 14 - Water	2 040	12 281	12 281	6	1 137	4 157	(3 019)	-73%	12 281
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15 633	38 157	37 441	204	13 156	15 233	(2 077)	-14%	37 441
Total Capital Expenditure	108 827	88 830	114 415	2 901	24 672	43 219	(18 547)	-43%	114 415
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	5 274	43	390	1 109	(719)	-65%	5 274
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 179	6 874	5 274	43	390	1 109	(719)	-65%	5 274
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	78 796	45 288	71 588	181	7 042	24 053	(17 011)	-71%	71 588
Community and social services	65	-	-	-	-	-	-	-	-
Sport and recreation	1 114	-	1 600	181	183	727	(545)	-75%	1 600
Public safety	8	-	-	-	-	-	-	-	-
Housing	77 609	45 288	69 988	-	6 859	23 326	(16 467)	-71%	69 988
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	971	-	884	-	686	623	62	10%	884
Planning and development	629	-	884	-	686	623	62	10%	884
Road transport	341	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	20 882	36 668	36 668	2 677	16 555	17 434	(879)	-5%	36 668
Energy sources	3 040	-	-	-	-	-	-	-	-
Water management	12 052	12 281	12 281	6	1 137	4 157	(3 019)	-73%	12 281
Waste water management	5 789	24 387	24 387	2 671	15 417	13 278	2 140	16%	24 387
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	108 827	88 830	114 415	2 901	24 672	43 219	(18 547)	-43%	114 415
Funded by:									
National Government	25 783	27 537	27 537	2 671	15 417	14 590	827	6%	27 537
Provincial Government	12 607	44 700	45 584	-	7 545	12 535	(4 990)	-40%	45 584
District Municipality	55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 444	72 237	73 122	2 671	22 962	27 125	(4 163)	-15%	73 122
Borrowing	0	10 000	10 000	187	231	2 239	(2 008)	-90%	10 000
Internally generated funds	70 382	6 593	31 293	43	1 479	13 855	(12 376)	-89%	31 293
Total Capital Funding	108 827	88 830	114 415	2 901	24 672	43 219	(18 547)	-43%	114 415

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	2 901	24 672	43 219	(18 547)	-42,9%	22%
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	24 672					

The **Total Capital Expenditure** for the year-to-date amounts to R 25 million against the adjusted budget of R 114 million and the percentage spend is 22% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 57% (an underspent of 43%).



The following table indicates the spending per project and per funding source. 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 PROJECTIO	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
LAND AND BUILDINGS														
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	-	-	685 521	623 075	198 891	22%	
Subtotal					-	1 370 770	884 412	-	-	685 521	623 075	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	6 007	-	48 580	1 122 926	4 951 420	99%	
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	1 312 650	3 150 362	100%	Aug 2025 -Tender number ENG 03/2025/26 was advertised on 25 July 2025 and the closing date was 29 August 2025. The tenders are currently being stamped at the Supply Chain Management (SCM) department before it can proceed with the technical evaluation. Oct 2025 -The technical evaluation was completed and submitted to the SCM department on 30 October 2025 and is now waiting for Bid Evaluation Committee (BEC). Nov 2025 - BEC is still outstanding. Dec 2025 - BEC is still outstanding. Jan 2026 - BEC still outstanding. Tender will have to be cancelled due to SCM department delays.
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	-	-	1 088 887	1 721 085	3 041 722	74%	
Subtotal					12 280 971	12 280 971	12 280 971	6 007	-	1 137 467	4 156 661	11 143 504	91%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
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SEWERAGE

07601020090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	154 997	-	6 683 007	7 456 584	4 109 565	38%	<p>Aug 2025 - Tender number ENG 02/2025/26 was advertised on 28 May 2025, 6 days late, due to no quorum at the Bid Specification Committee and the closing date was on 27 June 2025. The technical evaluation was submitted to Supply Chain Management(SCM) department on 11 August 2025, 31 days late, due to the technicality of the evaluation process and various correspondence between the consultant and the contract manager. The tender was suppose to be at the Bid Evaluation Committee on 29 August 2025, however, SCM department was 10 days behind schedule.</p> <p>Oct 2025 - The tender is currently waiting for Bid Evaluation Committee.</p> <p>Nov 2025 - The Bid Evaluation Committee took place on 28 October 2025 and Bid Adjudication Committee on the 27 November 2025. Currently, we are waiting for the letters of appointment from SCM to start with the appeal period.</p> <p>Dec 2025 - we are waiting for the letters of appointment from SCM to start with the appeal period.</p> <p>Jan 2026 - The letters of appointment are still pending due to unsigned Bid Adjudication Committee (BAC) minutes.</p>
07601170090	Upgrading of Botrivier Waste Water Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	2 515 784	-	8 734 434	5 820 947	4 860 023	36%	
Subtotal					24 387 029	24 387 029	24 387 029	2 670 782	-	15 417 441	13 277 531	8 969 588	37%	

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	1 365 726	5 994 000	98%	
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	-	-	-	120 070	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	-	-	-	66 997	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	1 254 576	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	2 356 933	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	4 166 665	8 795 247	88%	

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 PROJECTIO	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
7														
TWK HOUSING														
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botriver	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	-	-	307 147	446 389	1 692 853	85%	
072111700113	Botriver Beaumont (1046) IRDP Services Ph2(774)	Botriver	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	2 321 221	10 400 000	100%	
Subtotal					45 288 340	45 288 340	45 288 340	-	-	6 859 202	12 098 577	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	-	-	-	11 227 275	24 700 000	100%	
Subtotal					-	24 700 000	24 700 000	-	-	-	11 227 275	24 700 000	100%	
SPORTFIELDS														
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	1 600 000	180 990	10 012	182 714	727 275	1 407 274	88%	
Subtotal					-	1 600 000	1 600 000	180 990	10 012	182 714	727 275	1 407 274	88%	
FLEET														
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	3 400 000	-	-	-	388 698	3 400 000	100%	External loans tender process did not realise.
073113000127	Purchase of Fleet	Whole of Municipality	Fleet Management	Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	-	-	-	583 335	1 400 000	100%	Updated quotations have been requested in line with the national transversal tender (RT57) contract pricing releases, after which the procurement process will commence.
Subtotal					6 400 000	4 800 000	4 800 000	-	-	-	972 033	4 800 000	100%	

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 PROJECTIO	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
OFFICE EQUIPMENT														
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	364 000	43 029	-	352 529	81 243	11 471	3%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	-	-	30 825	41 984	19 175	38%	IT donations from Overstand will be accounted once the adjustment budget has been approved at end of February 2026 as additional budget is required to account for assets.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	-	-	6 677	2 232	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	-	-	-	11 159	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	43 029	-	390 030	136 618	83 970	18%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	2 900 808	10 012	24 672 375	43 219 045	89 732 365	78%	

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) - M07

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	15 404	227 442	160 533	66 910	41,7%	332 267
Vote 2 - Community Services	48 289	48 458	48 458	1 804	14 175	25 432	(11 258)	-44,3%	48 458
Vote 3 - Corporate services	609	6 746	6 746	547	3 131	3 725	(595)	-16,0%	6 746
Vote 4 - Electricity	166 610	192 659	192 659	14 311	105 605	110 294	(4 689)	-4,3%	192 659
Vote 5 - Economic Development and Planning	86 839	59 759	85 471	92	9 296	42 413	(33 117)	-78,1%	85 471
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	29 613	3	13 485	14 809	(1 324)	-8,9%	29 613
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	62 720	64 932	64 932	3 958	39 199	37 072	2 128	5,7%	64 932
Vote 13 - Waste water management	62 776	66 373	66 373	5 557	32 224	39 263	(7 039)	-17,9%	66 373
Vote 14 - Water	117 617	122 030	122 030	13 807	80 238	70 669	9 569	13,5%	122 030
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	856 042	922 836	948 549	55 483	524 795	504 210	20 585	4,1%	948 549
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	104 988	7 307	56 590	63 043	(6 453)	-10,2%	104 988
Vote 2 - Community Services	175 434	187 874	188 902	13 394	96 528	107 431	(10 903)	-10,1%	188 902
Vote 3 - Corporate services	81 686	90 148	90 146	6 607	40 353	45 037	(4 684)	-10,4%	90 146
Vote 4 - Electricity	153 602	182 675	182 667	14 374	98 093	97 046	1 047	1,1%	182 667
Vote 5 - Economic Development and Planning	34 425	42 397	42 391	2 885	20 052	24 178	(4 127)	-17,1%	42 391
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 713	768	5 021	5 450	(429)	-7,9%	9 713
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	25 539	1 046	8 321	13 306	(4 986)	-37,5%	25 539
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	73 911	80 162	80 008	4 617	30 650	43 493	(12 843)	-29,5%	80 008
Vote 13 - Waste water management	64 616	67 499	67 254	4 975	37 726	37 842	(116)	-0,3%	67 254
Vote 14 - Water	89 225	92 654	92 644	8 810	59 617	52 672	6 945	13,2%	92 644
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	797 488	884 103	884 252	64 783	452 950	489 498	(36 548)	-7,5%	884 252
Surplus/ (Deficit) for the year	58 554	38 733	64 298	(9 300)	71 845	14 712	57 133	388,3%	64 298

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

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	14 170	104 372	98 767	5 605	6%	170 078
Service charges - Water	98 182	103 720	103 720	13 627	78 856	61 342	17 513	29%	103 720
Service charges - Waste Water Management	46 372	49 742	49 742	5 484	31 647	30 855	793	3%	49 742
Service charges - Waste management	44 412	46 549	46 549	3 896	28 067	27 800	267	1%	46 549
Sale of Goods and Rendering of Services	4 482	26 616	26 616	1 039	3 008	13 395	(10 387)	-78%	26 616
Agency services	8 352	8 417	8 417	1 121	5 313	4 970	343	7%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	27 661	2 165	14 558	15 815	(1 257)	-8%	27 661
Interest from Current and Non Current Assets	3 484	6 169	6 169	208	1 287	3 553	(2 267)	-64%	6 169
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	157	1 127	1 132	(5)	0%	2 076
Licence and permits	71	76	76	7	41	41	0	1%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	4 055	855	3 098	2 026	1 072	53%	4 055
Non-Exchange Revenue									
Property rates	161 347	173 070	173 070	11 114	116 023	54 206	61 818	114%	173 070
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	27 812	682	4 756	14 061	(9 304)	-66%	27 812
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	182 418	-	106 399	115 128	(8 729)	-8%	182 418
Interest	4 020	4 554	4 554	298	2 040	2 760	(721)	-26%	4 554
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	12 003	456	3 684	6 582	(2 898)	-44%	12 003
Gains on disposal of Assets	-	114	114	-	-	57	(57)	-100%	114
Other Gains	-	5 546	5 546	205	205	2 773	(2 568)	-93%	5 546
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	850 677	55 483	504 482	455 263	49 219	11%	850 677
Expenditure By Type									
Employee related costs	281 509	315 821	315 821	24 208	170 073	181 411	(11 338)	-6%	315 821
Remuneration of councillors	13 148	15 017	15 017	1 113	7 718	8 785	(1 068)	-12%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	10 491	72 245	74 691	(2 446)	-3%	139 207
Inventory consumed	39 711	41 790	41 790	3 075	20 321	24 002	(3 681)	-15%	41 790
Debt impairment	100 461	116 591	116 591	9 716	68 012	68 012	0	0%	116 591
Depreciation and amortisation	41 321	35 541	35 541	2 886	20 431	20 809	(378)	-2%	35 541
Interest	47 204	47 551	47 551	1 156	13 689	23 110	(9 421)	-41%	47 551
Contracted services	58 563	60 429	60 007	3 389	23 410	30 270	(6 860)	-23%	60 007
Transfers and subsidies	5 501	12 080	12 208	-	379	6 104	(5 725)	-94%	12 208
Irrecoverable debts written off	-	0	0	-	(1 169)	-	(1 169)	#DIV/0!	0
Operational costs	78 672	94 466	94 908	8 749	57 842	49 499	8 343	17%	94 908
Losses on Disposal of Assets	7 677	64	64	-	-	32	(32)	-100%	64
Other Losses	3 616	5 546	5 546	-	-	2 773	(2 773)	-100%	5 546
Total Expenditure	797 488	884 103	884 252	64 783	452 950	489 498	(36 548)	-7%	884 252
Surplus/(Deficit)	(44 886)	(33 554)	(33 574)	(9 300)	51 532	(34 235)	85 767	-251%	(33 574)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	73 122	-	20 291	36 561	(16 270)	-44%	73 122
Transfers and subsidies - capital (in-kind)	64 996	50	24 750	-	21	12 386	(12 364)	-100%	24 750
Surplus/(Deficit) after capital transfers & contributions	58 554	38 733	64 298	(9 300)	71 845	14 712	57 133	388%	64 298
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 554	38 733	64 298	(9 300)	71 845	14 712	57 133	388%	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	(9 300)	71 845	14 712	57 133	388%	64 298
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 554	38 733	64 298	(9 300)	71 845	14 712	57 133	388%	64 298

The year-to-date revenue is 55% of the adjusted budget of R 949 million. The expenditure is 7% below the year-to-date budget.

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

Sale of Goods and Rendering of Services

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 final confirmation from the Department of Infrastructure regarding payments. The Department has indicated that the outstanding amounts will be settled with TWK before the end of March 2026.
Sale of Victoria Hall Caledon	R 9 532 350	Awaiting final confirmation from the Department of Infrastructure regarding payments. The Department has indicated that the outstanding amounts will be settled with TWK before the end of March 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	

Several payments were received during the month that still need to be allocated to the spreadsheet.

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, Development charges and Wayleave Admin Cost.

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.

Interest (Finance cost)

For January, there was no interest paid. Interest is paid bi-annually, in June and December. There are only three loan payments due in September and March. Finance charges on overdue Eskom account for R 5 million and finance charges on overdue account for R 242 thousand are also included in the year to date actual figure.

Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C					%	D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 599	13 349	13 349	989	6 843	7 762	(920)	-12%	13 349
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	85	102	102	9	59	50	9	17%	102
Motor Vehicle Allowance	204	240	240	10	86	116	(31)	-26%	240
Cellphone Allowance	1 260	1 326	1 326	106	730	856	(126)	-15%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 113	7 718	8 785	(1 068)	-12%	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	3 334	2 767	568	21%	7 439
Pension and UIF Contributions	11	13	13	1	10	7	2	32%	13
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	228	656	656	-	-	222	(222)	-100%	656
Motor Vehicle Allowance	499	752	752	58	395	411	(17)	-4%	752
Cellphone Allowance	94	130	130	12	81	68	12	18%	130
Other benefits and allowances	39	152	152	8	59	84	(25)	-30%	152
Sub Total - Senior Managers of Municipality	5 129	9 143	9 143	552	3 878	3 559	319	9%	9 143
% increase		78,3%	78,3%						78,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	222 004	16 449	117 227	129 067	(11 841)	-9%	222 004
Pension and UIF Contributions	31 279	38 083	38 083	2 820	19 477	21 654	(2 178)	-10%	38 083
Medical Aid Contributions	10 732	11 630	11 630	1 010	6 474	6 583	(109)	-2%	11 630
Overtime	11 187	6 533	6 533	925	5 647	4 171	1 476	35%	6 533
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	10 860	13 278	13 278	1 028	6 911	7 516	(605)	-8%	13 278
Cellphone Allowance	812	1 061	1 061	74	518	619	(101)	-16%	1 061
Housing Allowances	1 848	1 075	1 075	91	648	624	24	4%	1 075
Other benefits and allowances	10 072	7 880	7 880	908	6 054	4 614	1 440	31%	7 880
Payments in lieu of leave	4 724	500	500	82	628	324	304	94%	500
Long service awards	1 105	1 780	1 780	58	1 192	1 003	188	19%	1 780
Post-retirement benefit obligations	2 379	2 669	2 669	-	-	1 334	(1 334)	-100%	2 669
Acting and post related allowance	3 283	185	185	211	1 422	342	1 079	315%	185
Sub Total - Other Municipal Staff	276 380	306 678	306 678	23 656	166 195	177 852	(11 656)	-7%	306 678
% increase		11,0%	11,0%						11,0%
Total Parent Municipality	294 657	330 838	330 838	25 321	177 791	190 196	(12 405)	-7%	330 838
		12,3%	12,3%						12,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Sub Total - Executive members Board	-	-	-	-	-	-	-	-	-
% increase									
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase									
Other Staff of Entities									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	294 657	330 838	330 838	25 321	177 791	190 196	(12 405)	-7%	330 838
% increase		12,3%	12,3%						12,3%
TOTAL MANAGERS AND STAFF	281 509	315 821	315 821	24 208	170 073	181 411	(11 338)	-6%	315 821

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councillors and temporary workers. The active permanent employees on the system are 647, council members 27 and temporary workers on the system are 148. The active permanent employees include 2 new employees, 2 resignations and 1 disability. The active temporary workers include 20 new employees and 14 contracts that expired for the month of January 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for January 2026 amounts to R 925 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07

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	8 591	61 565	59 367	(2 197)	-3,7%	104 613
Roads Infrastructure	26 062	28 898	28 713	1 998	14 254	16 493	2 239	13,6%	28 713
Roads	26 049	28 849	28 664	1 998	14 254	16 476	2 222	13,5%	28 664
Road Furniture	13	48	48	-	-	17	17	100,0%	48
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	30	210	210	13	13	105	92	87,8%	210
Drainage Collection	-	10	10	-	-	5	5	100,0%	10
Storm water Conveyance	30	200	200	13	13	100	87	87,2%	200
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	12 053	15 283	15 283	989	7 254	8 472	1 218	14,4%	15 283
LV Networks	12 053	15 283	15 283	989	7 254	8 472	1 218	14,4%	15 283
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17 986	21 459	21 459	2 628	19 703	12 755	(6 948)	-54,5%	21 459
Dams and Weirs	-	25	25	-	-	-	-	-	25
Water Treatment Works	5 224	7 235	7 235	604	4 012	3 866	(147)	-3,8%	7 235
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12 762	14 199	14 199	2 024	15 691	8 889	(6 802)	-76,5%	14 199
Sanitation Infrastructure	32 070	34 231	34 231	2 727	18 866	19 005	139	0,7%	34 231
Pump Station	1	145	145	1	7	44	37	83,6%	145
Reticulation	23 657	25 773	25 773	1 995	14 228	14 259	31	0,2%	25 773
Waste Water Treatment Works	8 411	8 313	8 313	731	4 631	4 702	71	1,5%	8 313
Solid Waste Infrastructure	3 327	4 718	4 718	236	1 474	2 537	1 063	41,9%	4 718
Landfill Sites	3 325	4 713	4 713	236	1 474	2 532	1 058	41,8%	4 713
Waste Drop-off Points	2	5	5	-	-	5	5	100,0%	5
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	11 403	13 998	15 398	815	5 841	8 368	2 527	30,2%	15 398
Community Facilities	11 244	13 604	14 404	815	5 739	7 906	2 166	27,4%	14 404
Halls	1 421	1 834	1 834	108	723	994	270	27,2%	1 834
Museums	-	10	10	-	-	5	5	100,0%	10
Libraries	8	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	90	909	909	35	201	538	337	62,7%	909
Public Open Space	8 096	9 630	9 630	614	4 405	5 264	860	16,3%	9 630
Nature Reserves	1 624	1 104	1 104	57	387	631	244	38,7%	1 104
Public Ablution Facilities	0	82	82	-	23	56	33	59,0%	82
Taxi Ranks/Bus Terminals	4	35	835	1	1	417	417	99,8%	835
Sport and Recreation Facilities	159	394	994	-	102	463	361	78,0%	994
Outdoor Facilities	159	394	994	-	102	463	361	78,0%	994
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	21	40	40	4	10	15	5	30,9%	40
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	21	40	40	4	10	15	5	30,9%	40
Improved Property	21	40	40	4	10	15	5	30,9%	40
Other assets	7 655	11 352	10 527	631	4 640	5 878	1 238	21,1%	10 527
Operational Buildings	6 816	10 533	9 708	599	4 220	5 317	1 096	20,6%	9 708
Municipal Offices	6 709	10 278	9 453	597	4 147	5 159	1 012	19,6%	9 453
Workshops	107	256	256	2	73	158	85	53,6%	256
Housing	839	818	818	32	420	561	142	25,2%	818
Social Housing	839	818	818	32	420	561	142	25,2%	818
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	8 777	9 905	9 905	2 532	6 292	3 409	(2 883)	-84,6%	9 905
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	8 777	9 905	9 905	2 532	6 292	3 409	(2 883)	-84,6%	9 905
Computer Software and Applications	8 777	9 905	9 905	2 532	6 292	3 409	(2 883)	-84,6%	9 905
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	217	206	206	11	147	109	(38)	-34,5%	206
Furniture and Office Equipment	217	206	206	11	147	109	(38)	-34,5%	206
Machinery and Equipment	1 812	764	764	3	249	376	127	33,7%	764
Machinery and Equipment	1 812	764	764	3	249	376	127	33,7%	764
Transport Assets	4 252	7 618	7 176	684	3 401	3 483	82	2,4%	7 176
Transport Assets	4 252	7 618	7 176	684	3 401	3 483	82	2,4%	7 176
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	125 666	148 681	148 629	13 271	82 146	81 007	(1 139)	-1,4%	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 - M07 January

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	11 031	111 292	100 506	10 786	11%	164 590
Service charges	296 988	307 731	307 731	28 125	200 544	182 131	18 414	10%	307 731
Other revenue	22 421	56 218	56 218	6 359	23 087	27 201	(4 114)	-15%	56 218
Transfers and Subsidies - Operational	60 366	166 497	166 497	113	108 123	109 186	(1 063)	-1%	166 497
Transfers and Subsidies - Capital	103 395	72 237	72 237	-	22 796	29 735	(6 939)	-23%	72 237
Interest	7 918	9 391	9 391	445	5 709	4 829	880	18%	9 391
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(577 538)	(643 794)	(643 814)	(60 734)	(397 413)	(405 950)	(8 537)	2%	(643 814)
Interest	(16 637)	(24 274)	(24 274)	(1 156)	(16 891)	(15 340)	1 551	-10%	(24 274)
Transfers and Subsidies	(4 916)	(12 080)	(12 208)	-	(379)	(5 033)	(4 654)	92%	(12 208)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	96 368	(15 818)	56 868	27 264	(29 604)	-109%	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)	-	-	(288)	288	-100%	(692)
Payments									
Capital assets	(41 146)	(88 780)	(89 665)	(2 901)	(24 672)	(22 980)	1 692	-7%	(89 665)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(90 307)	(2 901)	(24 672)	(23 269)	1 404	-6%	(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	36	362	267	95	36%	391
Payments									
Repayment of borrowing	(14 896)	(21 257)	(21 257)	-	(22 626)	(14 487)	8 139	-56%	(21 257)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(10 866)	36	(22 264)	(4 220)	18 044	-428%	(10 866)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(4 805)	(18 683)	9 932	(225)			(4 805)
Cash/cash equivalents at beginning:	16 383	11 736	11 736	46 242	153 472	11 736			153 472
Cash/cash equivalents at month/year end:	17 624	7 964	6 931	27 559	163 404	11 512			148 667

Cash/cash equivalents at the month/year end:	27 559 237
Unspent grants	1 972 443
Contribution CRR	3 606 141
Call Deposit Investment -Ring fenced	15 603 430
Net cash & cash equivalents	6 377 223

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	6 377 223
Fixed Monthly Operating Expenditure (budget)	59 523 360
Cost coverage ratio	3 days
Working Capital ratio	0,45

Investments

The municipality has an amount of R 19 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 January 2026.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
Sanlam	Semi-Annually	-	Yes	Variable		-	274	-	-	-	274
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	6,50%	2026/01/31	16 319	90	(805)	-	15 603
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,50%	2026/01/31	3 586	20	-	-	3 606
							-	-	-	-	-
Municipality sub-total							20 179	110	(805)	-	19 483
Entities											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							20 179	110	(805)	-	19 483

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: January 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/01/2026	Interest paid	Repayments	Balance 31/01/2026
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	2 198			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	5 318			5 318
STANDARD BANK	272400572/537632	12,22	30/6/2026	570			570
STANDARD BANK	000600703	8,26	28/6/2030	2 874			2 874
STANDARD BANK	000600712	9,76	29/6/2035	5 148			5 148
STANDARD BANK	000682253	10,79	30/12/2036	4 030			4 030
STANDARD BANK	000682253	10,79	30/12/2036	3 414			3 414
STANDARD BANK	000682253	10,79	30/12/2036	3 807			3 807
STANDARD BANK	000682253	10,79	30/12/2036	979			979
STANDARD BANK	000748692	10,58	30/06/2027	1 925			1 925
STANDARD BANK	000748692	10,58	30/06/2027	1 151			1 151
STANDARD BANK	000748736	10,99	29/06/2028	2 886			2 886
STANDARD BANK	000748754	11,6	30/06/2032	8 164			8 164
STANDARD BANK	000748754	11,6	30/06/2032	1 279			1 279
STANDARD BANK	000748773	12,27	30/06/2037	8 621			8 621
STANDARD BANK	000748773	12,27	30/06/2037	136			136
ABSA	40-7908-8994	10,79	27/6/2027	2 158			2 158
ABSA	3050777789	9,19	30/6/2026	234			234
ABSA	3050777763	9,62	30/6/2029	1 508			1 508
ABSA	3052887574	9,19	30/6/2027	808			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	740			740
ABSA	3058757317	10,53	30/06/2028	3 595			3 595
ABSA	3058757341	11,59	30/06/2033	2 166			2 166
ABSA	3058757341	11,59	30/06/2033	5 848			5 848
ABSA	3058757325	12,32	30/06/2038	46 534			46 534
NEDBANK	05 / 78310356050	10,45	30/06/2034	1 950			1 950
Total				135 833	-	-	135 833

Outstanding loans at the end of January 2026 amount to R 136 million. Long term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	13 601	84 930	102 518	(17 588)	-17,2%	157 991
Local Government Equitable Share	140 900	150 030	150 030	12 964	80 564	98 525	(17 961)	-18,2%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	165	784	967	(184)	-19,0%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	72	1 270	960	310	32,3%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 131	401	2 313	2 065	247	12,0%	4 131
Integrated National Electrification Programme [Schedule 5B]	357	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	230	-	-	-	-	-	-	-	-
Provincial Government:	12 171	24 295	24 423	786	5 720	12 608	(6 888)	-54,6%	24 423
Community Development Workers	86	113	113	8	58	56	1	2,7%	113
Human Settlement Development	1 488	2 080	2 080	-	-	1 040	(1 040)	-100,0%	2 080
Informal Settlements	-	10 000	10 128	-	-	5 064	(5 064)	-100,0%	10 128
Library Service	9 938	10 307	10 307	778	5 546	5 550	(4)	-0,1%	10 307
Maintenance of Main Roads	-	145	145	-	116	73	44	60,7%	145
Municipal Water Resilience Grant	-	1 650	1 650	-	-	825	(825)	-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	14 387	90 650	115 128	(24 477)	-21,3%	182 418
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	27 537	2 671	15 417	13 769	1 649	12,0%	27 537
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	27 537	2 671	15 417	13 769	1 649	12,0%	27 537
Integrated National Electrification Programme (Municipal Grant)	2 380	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-	-	-
Provincial Government:	9 922	44 700	45 584	-	1 303	22 792	(21 489)	-94,3%	45 584
Human Settlements	2 721	10 000	10 000	-	186	5 000	(4 814)	-96,3%	10 000
Informal Settlements	6 516	34 700	34 700	-	432	17 350	(16 918)	-97,5%	34 700
Regional socio economic projects (RSEP)	629	-	884	-	686	442	243	55,0%	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	2 671	16 721	36 561	(19 840)	-54,3%	73 122
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	255 540	17 058	107 371	151 689	(44 318)	-29,2%	255 540

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

SECTION 7 - DEBTORS

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

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	15 435	7 312	5 290	3 309	2 147	2 398	13 552	49 681	99 122	71 086
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9 416	2 046	399	317	259	231	1 006	1 501	15 175	3 313
Receivables from Non-exchange Transactions - Property Rates	1400	10 491	3 568	1 732	1 539	843	786	11 776	19 887	50 621	34 830
Receivables from Exchange Transactions - Waste Water Management	1500	6 140	4 945	2 005	1 916	1 560	1 657	9 586	52 405	80 214	67 124
Receivables from Exchange Transactions - Waste Management	1600	4 005	5 652	2 409	1 992	1 744	1 851	11 195	59 041	87 889	75 823
Receivables from Exchange Transactions - Property Rental Debtors	1700	76	72	14	13	12	7	47	622	864	701
Interest on Arrear Debtor Accounts	1810	2 399	7 529	3 324	2 583	2 300	2 258	17 179	77 029	114 601	101 349
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(7 017)	572	700	242	220	194	1 335	3 323	(431)	5 315
Total By Income Source	2000	40 943	31 697	15 873	11 911	9 085	9 382	65 676	263 487	448 054	359 541
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	2200	1 592	738	329	146	127	118	1 529	3 841	8 419	5 761
Commercial	2300	20 962	3 389	1 112	1 055	844	776	8 497	13 016	49 651	24 187
Households	2400	16 433	11 765	10 225	10 024	7 736	8 153	49 244	222 089	335 669	297 246
Other	2500	1 957	15 805	4 206	686	377	335	6 407	24 541	54 315	32 347
Total By Customer Group	2600	40 943	31 697	15 873	11 911	9 085	9 382	65 676	263 487	448 054	359 541

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

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

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

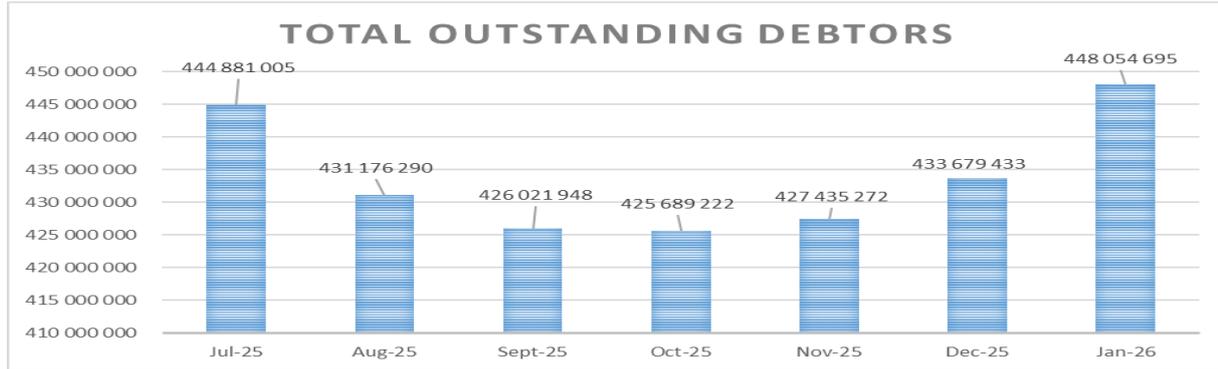
- Department of Public Works: The account reflects an amount of R 1,2 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 2,1 million.
- Non-indigent households: The account reflects an amount of R 2,4 million.

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

7.1 Debtors as at 31 January 2026

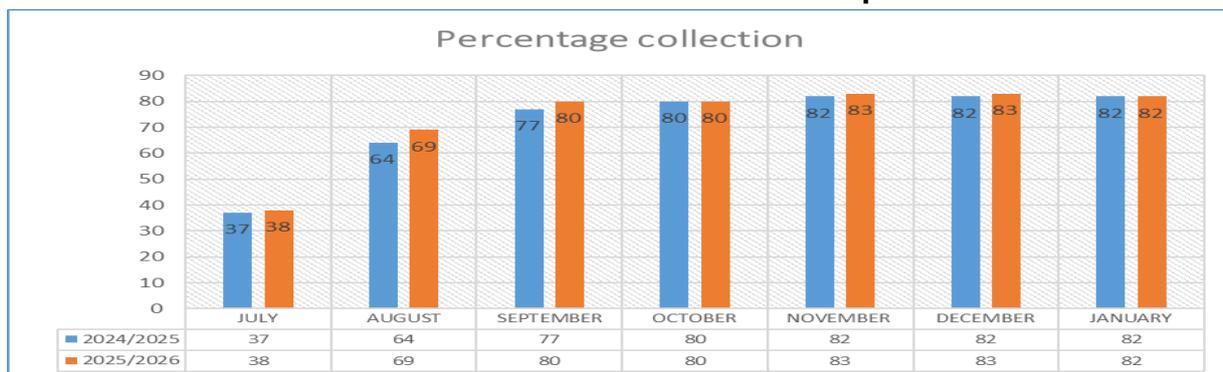
The total debtors outstanding as at 31 January 2026 is R 448 million, which represents a 3.31% difference from the previous month.

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



7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 31 January 2026 is 82%, which is the same as the same period last year.

The reasons and challenges are as follows:

- A quarterly charge on industrial effluent totaling to R 3 million has been levied and the payment for this charge is due in February 2026.
- Due to an exceptionally low winter rainfall in the Overberg region, water sources are currently at low levels while water consumption is high because of the warmer weather patterns being experienced. As a proactive measure, Phase 1 water restrictions have been implemented.

In January 2026, around 52,000 kiloliters more water was billed compared to the month prior totaling to the value of R 3 million, which will be payable in February 2026.

- A service provider was appointed on 1 July 2025 to assist with debt collection. The service provider contacted debtors using various channels such as email and phone calls, and as a result, received R 130 thousand for the month.
- The following are the outstanding amounts from the annual ratepayers who were already due to make their payments. The necessary notices will be sent to the respective debtors.

Total outstanding Annual Rates

ITEM	Amount
Total outstanding (Annual Rates Payer)	R 7 276 239,98
Arrangements (Annual Rates Payer)	R 1 208 619,39
Total Outstanding (Annual Rates Payer)	R 8 484 859,37

Credit Control Actions for the period ending 31 January 2026:

Activity	January 2026
Pre-disconnection notices issued	3 580
Credit control SMS's	2 829
Disconnections	321
Reconnections	98
Arrangements	26
Extensions	600
Default Arrears	
Default Arrears List - Water	187 182 592
Default Arrears List - Electricity	6 539 823
Amount Collected	
Amount Collected - Water	2 404 519
Amount Collected - Electricity	4 193 796

Analysis

In January 2026, there was a return to regular credit-control enforcement after the festive holiday season. The increase in disconnections and reconnections indicate that more stringent enforcement is effectively encouraging account regularization. The pre-disconnection notices and SMS communications remains stable, indicating an ongoing customer engagement.

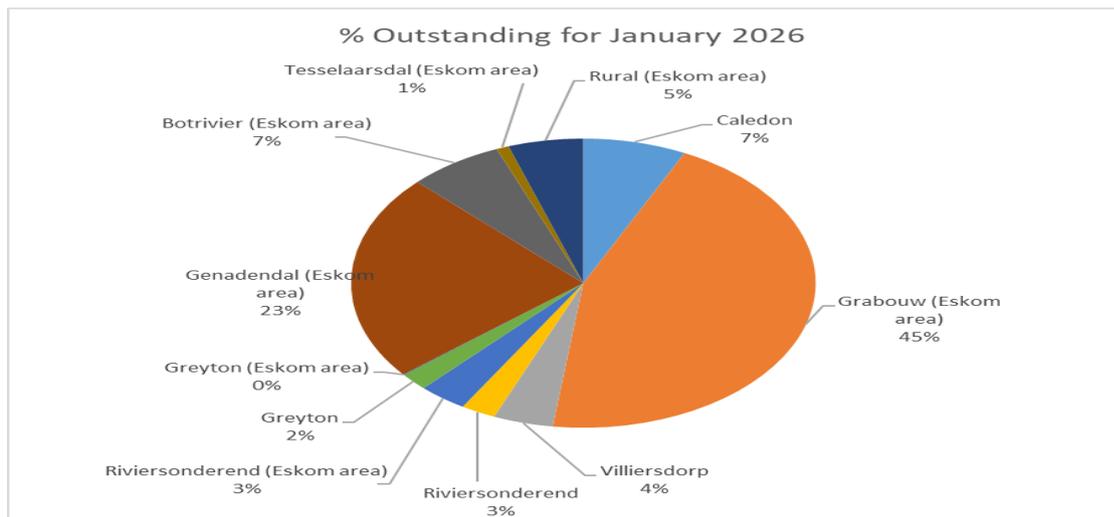
The arrears position improved across both services, reflecting an improved compliance and recovery efforts following the holiday season.

Revenue collection performance varied but was generally positive due to seasonal consumption patterns and timing of settlements.

The persistent backlog in water meter replacements continues to limit full revenue recovery, causing delays in reconnections and accurate consumption billing. Addressing this issue remains essential for maintaining the improved collection performance.

7.4 Outstanding debt per town as at 31 January 2026:

January 2026		
Town	Amount outstanding for January 2026	% Outstanding for January 2026
Caledon	R 32 171 240	7,18%
Grabouw (Eskom area)	R 201 324 269	44,93%
Villiersdorp	R 18 683 650	4,17%
Riviersonderend	R 10 802 458	2,41%
Riviersonderend (Eskom area)	R 15 128 294	3,38%
Greyton	R 8 914 414	1,99%
Greyton (Eskom area)	R 297 204	0,07%
Genadendal (Eskom area)	R 103 966 817	23,20%
Botrivier (Eskom area)	R 29 517 684	6,59%
Tesselaarsdal (Eskom area)	R 3 865 359	0,86%
Rural (Eskom area)	R 23 383 308	5,22%
Total	R 448 054 697	100%



7.5 Outstanding debt for Eskom area (where no electricity meters can be blocked) against non-Eskom areas as at 31 January 2021:

January 2026		
Town	Amount outstanding for January 2026	% Outstanding for January 2026
Eskom area	R 377 482 934	84%
Non-Eskom area	R 70 571 761	16%
Total	R 448 054 695	100%

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	4 136	66	51	-	-	-	1	-	4 253
Auditor General	-	-	56	2 052	1 394	746	1 123	1 414	6 785
Other	-	-	-	-	-	-	1	86	87
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	4 136	66	107	2 052	1 394	746	1 124	1 500	11 126

Partial creditor payments were made for January 2026.

The following amount of R 137 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 - M07 January

Description	Budget Year 2025/26								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	67	1 679	1 622	1 899	7 753	36 185	48 997	98 202
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	4 136	66	51	-	-	-	1	27 807	32 061
Auditor General	-	-	56	2 052	1 394	746	1 123	1 414	6 785
Other	-	-	-	-	-	-	1	86	87
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	4 136	133	1 786	3 675	3 293	8 499	37 310	78 304	137 136

There were no tenders awarded for the month of January 2026 .

SECTION 9 – 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 January 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Walter Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature:



Date: 09 - 02 - 2026

Print Name: Ashwille Riddles

Deputy: Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature:



Date: 09 - 02 - 2026