
FINANCIAL REPORT ITEM: THIRD QUARTER (JANUARY 2026 – MARCH 2026)

INTRODUCTION / AIM

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

LEGAL REQUIREMENTS

The report for the third quarter (January 2026 – March 2026), prepared in terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, is submitted to Council in terms of **Section 52 (d) of the Municipal Finance Management Act, Act 56 of 2003** which reflects the implementation of the budget and the financial state of affairs of the municipality.

BACKGROUND

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

The Financial Report consists of the following financial reports:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

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

BUDGET STATEMENT

MARCH 2026



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

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

2025/2026 FINANCIAL YEAR

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GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 and 52 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 March 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	88 830 340	850 599 093	884 103 200
Adjustment Budget 27 February 2026	122 475 746	878 868 084	920 165 247
Actual Result (YTD)	34 368 461	630 258 837	570 761 981
Variance	88 107 286	248 609 247	349 403 266
Variance %	72%	28%	38%

Operating revenue currently reflects a variance of 28% and operating expenditure a variance of 38%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	857 838 944	29 558 504	66 744 347	73 351 117	66 806 138	62 262 511	70 765 384	61 839 040	60 099 291	51 958 569	543 384 900	63%
Operating Expenditure (Non Cash)	55 892 533	62 326 303	2 858 036	3 445 549	3 070 171	3 224 994	2 920 933	3 159 675	2 943 581	2 744 518	3 009 624	27 377 081	44%
Total Operating Expenditure	884 103 200	920 165 247	32 416 540	70 189 896	76 421 288	70 031 132	65 183 444	73 925 059	64 782 620	62 843 809	54 968 193	570 761 981	62%
Operating Income	850 599 093	878 868 084	137 710 769	50 136 624	53 767 366	54 060 601	51 387 300	101 957 916	55 482 966	54 081 088	71 674 208	630 258 837	72%
TELEPHONE	755 250	518 471	4 730	46 914	48 307	37 742	47 815	42 868	40 806	34 242	5 480	308 904	60%
STREETLIGHTS	9 539 515	5 198 367	189 360	1 415 822	1 244 653	1 111 009	1 094 060	1 229 781	1 048 738	1 125 411	-5 606 759	2 852 077	55%
FUEL	10 392 950	10 391 879	228 456	486 175	682 340	925 484	704 921	485 370	886 329	572 217	545 313	5 516 605	53%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	143 064 512	7 411 474	10 682 955	13 375 585	11 739 538	12 635 308	11 448 593	12 993 533	11 222 934	495 183	92 005 104	64%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 179 698	-	1 399	142 664	24 000	130 000	1 990	112 998	14 467	-	427 518	20%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	2 011 225	129 760	37 561	59 428	68 137	280 713	173 014	159 445	81 824	158 716	1 148 598	57%
Other Materials - Maintenance Materials (Networks)	539 455	639 455	151 754	111 367	24 775	59 799	172 147	12 877	4 822	240	99 870	637 651	100%
GRANTS INCOME	104 497 000	69 791 834	6 504 000	5 819 000	-	8 659 800	4 292 730	8 491 470	113 000	3 762 634	19 498 052	57 140 687	82%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	-	-	50 019 000	-	-	37 507 000	134 546 000	90%
GRANTS EXPENDITURE	104 497 000	76 364 705	817 396	4 798 907	3 936 705	3 278 737	4 937 935	4 943 564	4 094 275	1 276 126	4 632 975	32 716 618	43%
Equitable Shares Expenditure	74 340 569	83 334 000	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 944 500	6 944 500	57 254 332	69%
Equitable Shares Expenditure Free Basic Services	75 689 431	66 696 000	5 554 360	4 444 566	5 180 775	5 319 311	4 966 834	4 963 586	6 768 772	5 725 752	5 713 848	48 637 804	73%
PAYROLL	300 668 959	292 919 998	21 950 407	22 385 489	22 082 035	22 727 784	23 384 777	22 690 040	22 366 582	22 501 554	22 576 691	202 665 358	69%
ACTING ALLOWANCE	185 000	1 880 856	231 634	227 349	211 704	191 479	202 970	145 874	210 581	248 273	148 585	1 818 449	97%
OVERTIME	6 532 764	9 487 451	701 732	686 634	1 009 935	775 514	720 480	827 438	925 291	769 138	691 374	7 107 536	75%
SPECIAL ALLOWANCE	-	-	12 336	22 336	15 000	29 836	17 500	20 000	25 000	2 500	7 500	152 008	-
STANDBY	3 985 172	6 787 398	541 240	571 811	600 252	565 156	585 204	597 334	622 607	622 747	591 265	5 297 616	78%
EMPLOYEE RELATED COST (Non cash)	4 449 216	4 340 762	37 921	188 776	241 786	311 945	100 838	252 552	57 977	127 290	25 157	1 344 242	31%
Capital Expenditure (Land/Build)	-	2 434 412	-	-	-	-	-	685 521	-	-	-	685 521	28%
Capital Expenditure (Water)	12 280 971	4 888 887	4 068	2 885	1 094 899	10 639	16 048	2 921	6 007	9 537	27 923	1 174 927	24%
Capital Expenditure (Electricity)	-	1 277 437	-	-	-	-	-	-	-	-	-	-	0%
Capital Expenditure (Sewer)	24 387 029	26 411 342	-	3 116 271	2 222 250	1 405 428	3 273 925	2 728 784	2 670 782	192 803	2 388 322	17 998 566	68%
Capital Expenditure (Sportsfields)	-	574 967	-	-	-	-	-	1 724	180 990	8 134	220	191 068	33%
Capital Expenditure (Fleet)	6 400 000	4 550 362	-	-	-	-	-	-	-	-	-	-	0%
Capital Expenditure (Office Equipment)	474 000	3 614 000	-	30 825	2 345	-	125 814	188 018	43 029	23 191	2 160 294	2 573 515	71%
Capital Expenditure Sub Total	43 542 000	43 751 406	4 068	3 149 981	3 319 494	1 416 068	3 415 787	3 606 968	2 900 808	233 665	4 576 759	22 623 597	52%
Capital Expenditure (Housing) (TWK)	45 288 340	588 340	-	-	-	577 440	11 445	28 857	-	-	-	617 742	105%
Capital Expenditure (Housing) (Provincial Treasury)	-	78 136 000	-	-	-	6 241 460	-	-	-	-	4 885 662	11 127 122	14%
Capital Expenditure Housing Sub Total	45 288 340	78 724 340	-	-	-	6 818 900	11 445	28 857	-	-	4 885 662	11 744 864	15%
Capital Expenditure (Total)	88 830 340	122 475 746	4 068	3 149 981	3 319 494	8 234 968	3 427 231	3 635 825	2 900 808	233 665	9 462 421	34 368 461	28%
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270	20 178 694	19 483 215	19 770 255	23 557 930		
Bank			-297 833	10 833 585	10 326 968	5 956 795	10 071 990	34 326 949	16 335 395	7 270 418	39 098 297		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304	135 832 904	135 832 904	135 832 904	132 530 844		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-	-	-	2 419 461		

- Capital Expenditure (Office Equipment) of R 2,160 million includes recognition of donation received from Overstrand Municipality.
- The negative for streetlights is due to a correction journal.
- Income for Equitable share is 100% but a journal is still outstanding to reflect the 100%.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

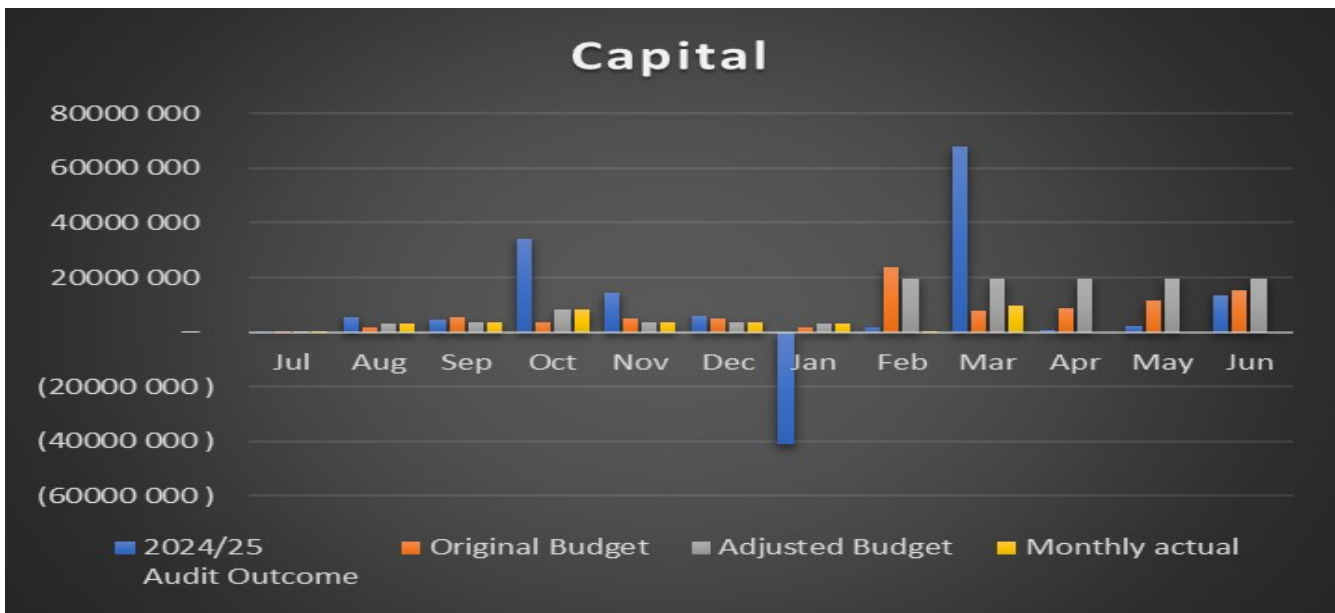
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	-	575	0	191	340	(149)	-44%	575
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	2 916	-	1 277	-	-	511	(511)	-100%	1 277
Vote 5 - Economic Development and Planning	76 493	37 079	44 700	181	2 780	19 439	(16 659)	-86%	44 700
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	2 317	13 594	16 414	2 388	11 282	11 806	(524)	-4%	16 414
Vote 14 - Water	10 013	-	1 300	-	-	520	(520)	-100%	1 300
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	93 194	50 673	64 266	2 570	14 253	32 616	(18 363)	-56%	64 266
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	2 650	2 144	2 204	1 083	1 122	104%	2 650
Vote 2 - Community Services	7 777	6 400	5 000	-	-	2 000	(2 000)	-100%	5 000
Vote 3 - Corporate services	348	364	514	17	369	417	(48)	-11%	514
Vote 4 - Electricity	125	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	1 745	8 209	34 909	4 704	9 650	16 931	(7 281)	-43%	34 909
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	1 550	-	-	620	(620)	-100%	1 550
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	9 998	-	6 717	8 009	(1 292)	-16%	9 998
Vote 14 - Water	2 040	12 281	3 589	28	1 175	2 118	(943)	-45%	3 589
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15 633	38 157	58 210	6 893	20 115	31 178	(11 062)	-35%	58 210
Total Capital Expenditure	108 827	88 830	122 476	9 462	34 368	63 794	(29 425)	-46%	122 476
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	7 714	2 160	2 574	3 320	(746)	-22%	7 714
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 179	6 874	7 714	2 160	2 574	3 320	(746)	-22%	7 714
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	78 796	45 288	79 699	4 886	11 936	36 105	(24 169)	-67%	79 699
Community and social services	65	-	400	-	-	160	(160)	-100%	400
Sport and recreation	1 114	-	575	0	191	340	(149)	-44%	575
Public safety	8	-	-	-	-	-	-	-	-
Housing	77 609	45 288	78 724	4 886	11 745	35 605	(23 860)	-67%	78 724
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	971	-	2 484	-	686	1 405	(720)	-51%	2 484
Planning and development	629	-	2 484	-	686	1 405	(720)	-51%	2 484
Road transport	341	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	20 882	36 668	32 578	2 416	19 173	22 964	(3 791)	-17%	32 578
Energy sources	3 040	-	1 277	-	-	511	(511)	-100%	1 277
Water management	12 052	12 281	4 889	28	1 175	2 638	(1 463)	-55%	4 889
Waste water management	5 789	24 387	26 411	2 388	17 999	19 815	(1 816)	-9%	26 411
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	108 827	88 830	122 476	9 462	34 368	63 794	(29 425)	-46%	122 476
Funded by:									
National Government	25 783	27 537	32 139	2 388	17 999	22 106	(4 108)	-19%	32 139
Provincial Government	12 607	44 700	3 834	86	7 631	6 061	1 570	26%	3 834
District Municipality	55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 444	72 237	35 974	2 474	25 629	28 167	(2 537)	-9%	35 974
Borrowing	0	10 000	-	(249)	(0)	139	(139)	-100%	-
Internally generated funds	70 382	6 593	86 502	7 237	8 739	35 488	(26 749)	-75%	86 502
Total Capital Funding	108 827	88 830	122 476	9 462	34 368	63 794	(29 425)	-46%	122 476

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	3 319	3 319	6 474	6 474	-		5%
October	33 850	3 323	8 235	8 235	14 709	14 709	-		12%
November	14 465	4 806	3 427	3 427	18 136	18 136	-		15%
December	5 978	4 812	3 636	3 636	21 772	21 772	-		18%
January	(41 212)	1 468	2 901	2 901	24 672	24 672	-		20%
February	1 688	23 684	19 561	234	24 906	44 233	(19 327)	-43,7%	20%
March	68 076	7 674	19 561	9 462	34 368	63 794	(29 425)	-46,1%	28%
April	672	8 716	19 561	-	-	83 354	-		
May	1 993	11 521	19 561	-	-	102 915	-		
June	13 456	15 261	19 561	-	-	122 476	-		
Total Capital expenditure	108 827	88 830	122 476	34 368					

The **Total Capital Expenditure** for the year-to-date amounts to R 34 million against the adjusted budget of R 122 million and the percentage spend is 28% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 54% (an underspent of 46%).



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

THEEWATERSKLOOF MUNICIPALITY															
CAPITAL PROGRAMME 2025 - 2026															
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	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	884 412	-	-	685 521	765 077	198 891	22%	A formal quotation has been advertised with a closing date 14 April 2026 for minor works and upgrades on the site and the site meeting is scheduled for 8 April 2026.
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	-	-	-	800 000	-	-	-	320 000	800 000	100%	Feb 2026 - Tender number ENG 06/2025/26 was awarded on 03 March 2026 and we are currently waiting for Bid Adjudication Committee minutes and letter of appointment in order to proceed.
074110200553				Capital Replacement Reserve	-	-	-	750 000	-	-	-	-	300 000	750 000	100%
Subtotal					-	1 370 770	884 412	2 434 412	-	-	685 521	1 385 077	1 748 891	72%	
WATER RESERVOIRS & RETICULATION															
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	-	58 117	-	-	29 148	-	0%	Budget was removed with the February 2026 Adjustment Budget.
077010000342				WC Municipal Financial Recovery Services Grant	-	-	-	2 500 000	86 040	72 765	86 040	1 000 000	2 341 195	94%	
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	1 088 887	-	-	1 088 887	1 088 887	-	0%	
077011400330	Upgrading RSE WTP	Riviersonderend	Water: Treatment Works	MIG	-	-	-	1 300 000	-	-	-	520 000	1 300 000	100%	Feb & Mar 2026 - The MIG project registration process is underway, following which consulting engineers will be appointed to commence the design and procurement process. Funds will be spent.
Subtotal					12 280 971	12 280 971	12 280 971	4 888 887	27 923	72 765	1 174 927	2 638 035	3 641 195	74%	
ELECTRICITY RETICULATION															
077510000200	Electrification TWK Area	Whole of Municipality	Electricity: Distribution	INEP	-	-	-	1 277 437	-	-	-	510 975	1 277 437	100%	Feb & Mar 2026 - The project is subject to the award of tender number DEV 03/2025/26 (Tender In-Situ Upgrading of the Riemvasmaak Informal Settlement in Caledon Phase 1). The spending will commence when the tender is awarded.
Subtotal					-	-	-	1 277 437	-	-	-	510 975	1 277 437	100%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
9															
SEWERAGE															
07601020090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	7 335 315	-	-	6 716 561	6 943 930	618 754	8%	<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, Feb & Mar 2026 - The letters of appointment are still pending due to unsigned Bid Adjudication Committee (BAC) minutes.</p>
07601020092				MIG	-	-	-	2 662 295	-	-	-	-	1 064 918	2 662 295	
07601170090	Upgrading of Botrivier Waste Waster Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	15 751 714	1 726 304	-	10 619 987	11 541 346	5 131 727	33%	
07601170091				MIG	-	-	-	662 018	662 018	-	662 018	264 807	-	0	
Subtotal					24 387 029	24 387 029	24 387 029	26 411 342	2 388 322	-	17 998 566	19 815 001	8 412 776	32%	
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	75 000	- 125 000	0%	Budget was removed with the February 2026 Adjustment Budget.
07211200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	288 170	-	-	-	115 268	288 170	100%	
07211200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	300 170	-	-	-	120 068	300 170	100%	
07211300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	5 621 000	-	-	-	3 953 250	2 371 950	- 3 953 250	0%	Budget was removed with the February 2026 Adjustment Budget.
07211301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	10 560 000	-	-	-	1 269 052	761 431	- 1 269 052	0%	Budget was removed with the February 2026 Adjustment Budget.
07211501213	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	722 852	- 1 204 753	0%	Budget was removed with the February 2026 Adjustment Budget.

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
9															
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	184 288	307 147	0%	Budget was removed with the February 2026 Adjustment Budget.
072111700113	Botriver Beaumont (1046) IRDP Services Ph2(774)	Botriver	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
Subtotal					45 288 340	45 288 340	45 288 340	588 340	-	-	6 859 202	4 350 857	6 270 862	-1066%	
PROVINCIAL HOUSING															
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	24 700 000	24 700 000	-	-	-	9 880 000	24 700 000	100%	
072111200115	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	3 000 000	1 253 258	-	1 253 258	1 200 000	1 746 743	58%	
072111200116	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	8 336 000	-	-	-	3 334 400	8 336 000	100%	
072111200117	Grabouw- Hillside (321) (102+219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	9 200 000	-	-	-	3 680 000	9 200 000	100%	
072111300117	Villiersdorp Berg en Dal (182)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	2 600 000	-	-	-	1 040 000	2 600 000	100%	
072111101214	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	11 000 000	-	-	-	4 400 000	11 000 000	100%	
072111700114	Botriver Beaumont Services Ph1(272) Ph2(774)	Botriver	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	7 000 000	181 253	-	181 253	2 800 000	6 818 747	97%	
072111200110	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 300 000	25 000	-	25 000	2 120 000	5 275 000	100%	
072111300111	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 000 000	3 426 151	-	3 426 151	2 000 000	1 573 849	31%	
072111501214	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal / Greyton	Human Settlements	Human Settlements Grant (In-Kind)	-	-	-	2 000 000	-	-	-	800 000	2 000 000	100%	
Subtotal					-	24 700 000	24 700 000	78 136 000	4 885 662	-	4 885 662	31 254 400	73 250 338	94%	

THEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
9															
SPORTFIELDS															
073115200122	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Loans	-	1 600 000	1 600 000	-	190 848	1 514	-	109 628	1 514	0%	Budget was removed with the February 2026 Adjustment Budget.
073115200121	Upgrading of Pineview Park Sport Ground	Grabouw	Sports and Culture	Capital Replacement Reserve	-	-	-	574 967	191 068	1 673	191 068	229 987	382 225	66%	Feb 2026 - A journal entry must be processed for the work completed. The rest of the funds will be spent on a borehole and minor construction works. Mar 2026 - Consultant has been appointed and funds will be spent.
Subtotal					-	1 600 000	1 600 000	574 967	220	3 188	191 068	339 615	380 711	66%	
FLEET															
073113000124	Upgrading of Fleet	Whole of Municipality	Fleet Management	Loans	5 000 000	3 400 000	3 400 000	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
073113000129	Purchase of Fleet			MIG	-	-	-	3 150 362	-	-	-	1 260 145	3 150 362	100%	The MIG project registration outcome is still pending, after which the procurement process will commence.
073113000127				Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	1 400 000	-	-	-	560 000	1 400 000	100%	
Subtotal					6 400 000	4 800 000	4 800 000	4 550 362	-	-	-	1 820 145	4 550 362	100%	
OFFICE EQUIPMENT															
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	364 000	364 000	7 399	-	359 928	357 117	4 072	1%	
071115000450	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	50 000	9 355	-	9 355	20 000	40 645	81%	As per memo received from the Municipal Manager stating that "as per our Financial Recovery Process we are forced to stop all projects where the funding source indicates borrowings and own revenue" projects were stopped hence the reason for no spending.
071115000470	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	100 000	-	-	-	40 000	100 000	100%	The funds have recently been reallocated from the operational budget to the capital expenditure budget and are earmarked for full utilisation in the implementation of the CCTV camera project. The contract is waiting for approval on Collaborator prior implementation.

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
5															
OFFICE EQUIPMENT															
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	10 000	6 677	2 889	6 677	4 000	434	4%	The available budget is a saving.
071510900541	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	30 000	-	-	-	12 000	30 000	100%	
071510900470	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	320 000	-	22 794	-	128 000	297 206	93%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	2 000 000	1 895 798	-	1 949 814	818 495	50 186	3%	
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	10 000	6 677	6 505	-	8 006	3 495	35%	Awaiting for finalization of insurance claims.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	280 000	247 741	-	247 741	112 000	32 259	12%	
073110201550	Machinery and Equipment (New)	Grabouw	Community Services	WC Municipal Intervention Grant	-	-	-	200 000	-	-	-	80 000	200 000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	WC Municipal Intervention Grant	-	-	-	200 000	-	-	-	80 000	200 000	100%	
073112201550	Machinery and Equipment (New)	Grabouw	Community Services	Municipal Service Delivery and Capacity Building Grant	-	-	-	50 000	-	-	-	20 000	50 000	100%	
Subtotal					474 000	474 000	474 000	3 614 000	2 160 294	32 188	2 573 515	1 679 618	1 008 297	28%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	122 475 746	9 462 421	108 140	34 368 461	63 793 724	87 999 145	72%	

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) - M09

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	327 895	15 811	258 530	267 623	(9 094)	-3,4%	327 895
Vote 2 - Community Services	48 289	48 458	62 769	2 946	19 539	33 612	(14 073)	-41,9%	62 769
Vote 3 - Corporate services	609	6 746	7 553	(42)	3 445	4 899	(1 454)	-29,7%	7 553
Vote 4 - Electricity	166 610	192 659	198 188	21 372	141 106	142 638	(1 532)	-1,1%	198 188
Vote 5 - Economic Development and Planning	86 839	59 759	93 783	5 851	15 706	43 091	(27 385)	-63,6%	93 783
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	39 238	2 886	19 208	23 786	(4 578)	-19,2%	39 238
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	62 720	64 932	64 044	3 444	46 595	49 137	(2 543)	-5,2%	64 044
Vote 13 - Waste water management	62 776	66 373	65 756	11 147	46 863	45 637	1 226	2,7%	65 756
Vote 14 - Water	117 617	122 030	133 752	15 810	109 782	101 644	8 138	8,0%	133 752
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	856 042	922 836	992 978	79 226	660 773	712 068	(51 295)	-7,2%	992 978
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	101 980	5 409	69 814	74 746	(4 932)	-6,6%	101 980
Vote 2 - Community Services	175 434	187 874	198 598	22 035	131 269	137 356	(6 086)	-4,4%	198 598
Vote 3 - Corporate services	81 686	90 148	94 226	5 299	50 502	61 902	(11 400)	-18,4%	94 226
Vote 4 - Electricity	153 602	182 675	186 733	8 265	120 909	133 549	(12 640)	-9,5%	186 733
Vote 5 - Economic Development and Planning	34 425	42 397	51 299	3 719	26 807	32 551	(5 744)	-17,6%	51 299
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 826	707	6 420	6 943	(523)	-7,5%	9 826
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	22 734	941	10 364	14 086	(3 722)	-26,4%	22 734
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	73 911	80 162	80 544	3 633	38 651	50 608	(11 957)	-23,6%	80 544
Vote 13 - Waste water management	64 616	67 499	70 868	3 905	46 295	50 983	(4 688)	-9,2%	70 868
Vote 14 - Water	89 225	92 654	103 358	1 056	69 732	77 113	(7 381)	-9,6%	103 358
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	797 488	884 103	920 165	54 968	570 762	639 836	(69 074)	-10,8%	920 165
Surplus/ (Deficit) for the year	58 554	38 733	72 812	24 258	90 011	72 232	17 779	24,6%	72 812

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) - M09 March

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	165 981	7 676	126 022	129 016	(2 993)	-2%	165 981
Service charges - Water	98 182	103 720	115 999	170	92 577	93 713	(1 136)	-1%	115 999
Service charges - Waste Water Management	46 372	49 742	49 988	2 599	37 660	38 984	(1 323)	-3%	49 988
Service charges - Waste management	44 412	46 549	46 603	3 386	35 341	35 481	(141)	0%	46 603
Sale of Goods and Rendering of Services	4 482	26 616	18 421	(502)	3 037	9 173	(6 136)	-67%	18 421
Agency services	8 352	8 417	8 417	440	6 764	6 555	209	3%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	26 380	1 821	18 502	19 287	(785)	-4%	26 380
Interest from Current and Non Current Assets	3 484	6 169	3 300	142	1 955	2 092	(137)	-7%	3 300
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	199	1 523	1 507	17	1%	2 076
Licence and permits	71	76	76	15	67	55	12	21%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	5 427	352	3 684	3 812	(128)	-3%	5 427
Non-Exchange Revenue									
Property rates	161 347	173 070	170 753	11 003	138 126	137 915	210	0%	170 753
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	43 941	859	6 325	20 430	(14 105)	-69%	43 941
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	190 425	40 923	148 746	140 010	8 736	6%	190 425
Interest	4 020	4 554	3 679	251	2 582	2 695	(114)	-4%	3 679
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	21 447	435	5 135	11 007	(5 872)	-53%	21 447
Gains on disposal of Assets	-	114	114	-	58	46	12	26%	114
Other Gains	-	5 546	3 840	-	205	1 659	(1 454)	-88%	3 840
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	876 868	69 769	628 309	653 436	(25 127)	-4%	876 868
Expenditure By Type									
Employee related costs	281 509	315 821	315 416	24 041	218 385	228 210	(9 825)	-4%	315 416
Remuneration of councillors	13 148	15 017	15 017	1 112	9 943	10 638	(695)	-7%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	10 146	92 772	99 030	(6 258)	-6%	139 207
Inventory consumed	39 711	41 790	46 956	4 451	27 870	30 975	(3 105)	-10%	46 956
Debt impairment	100 461	116 591	110 914	5 023	73 257	79 476	(6 220)	-8%	110 914
Depreciation and amortisation	41 321	35 541	43 848	2 984	26 033	29 798	(3 765)	-13%	43 848
Interest	47 204	47 551	54 459	2 348	17 332	29 997	(12 665)	-42%	54 459
Contracted services	58 563	60 429	73 143	2 147	28 635	43 303	(14 668)	-34%	73 143
Transfers and subsidies	5 501	12 080	11 549	695	1 083	4 847	(3 764)	-78%	11 549
Irrecoverable debts written off	-	0	16 650	11 237	19 561	11 655	7 907	68%	16 650
Operational costs	78 672	94 466	89 262	(9 255)	55 851	70 410	(14 559)	-21%	89 262
Losses on Disposal of Assets	7 677	64	64	-	-	26	(26)	-100%	64
Other Losses	3 616	5 546	3 680	40	40	1 472	(1 432)	-97%	3 680
Total Expenditure	797 488	884 103	920 165	54 968	570 762	639 836	(69 074)	-11%	920 165
Surplus/(Deficit)	(44 886)	(33 554)	(43 297)	14 801	57 547	13 600	43 947	323%	(43 297)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	35 974	2 667	25 629	26 564	(935)	-4%	35 974
Transfers and subsidies - capital (in-kind)	64 996	50	80 136	6 791	6 835	32 067	(25 232)	-79%	80 136
Surplus/(Deficit) after capital transfers & contributions	58 554	38 733	72 812	24 258	90 011	72 232	17 779	25%	72 812
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 554	38 733	72 812	24 258	90 011	72 232	17 779	25%	72 812
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 554	38 733	72 812	24 258	90 011	72 232	17 779	25%	72 812
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 554	38 733	72 812	24 258	90 011	72 232	17 779	25%	72 812

As depicted in the above schedule the year-to-date variance for revenue is 4% and the expenditure is 11% 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	The total contract value amounts to R 1.3 million. Of this amount, R 117 thousand has been received as deposits to secure the purchase, and a further R 789 thousand has been received as full payment for completed transactions. In terms of the Deed of Sale, each purchaser is required to pay the full purchase price within 120 days from the date of signature. It should be noted that the 120-day deadline differs for each purchaser, based on their individual date of signing. Failure to comply with the relevant payment deadline will constitute a breach of contract, and the Municipality will take the necessary action in line with the provisions outlined in the Deed of Sale.
Sale of Erf 1274 Greyton	R 1 400 000	The final signed Deed of Sale is awaited from the Department of Infrastructure. Final Town Planning approval is also outstanding, with the matter scheduled to serve before the Town Planning Tribunal in early January 2026. The Department has confirmed that the sale of the property has been provided for in its approved 2025/26 budget and that the full purchase price must be transferred before the end of the financial year. Final confirmation of payment is currently awaited.
Sale of Victoria Hall Caledon	R 9 532 350	The final signed Deed of Sale is awaited from the Department of Infrastructure. The Department has confirmed that the sale of the property has been provided for in its approved 2025/26 budget and that the full purchase price must be transferred before the end of the financial year. Final confirmation of payment is currently awaited.
Sale of Erf 911 RSE	R 2 000 000	Tender number TPM05/2025-26 for the sale of Erf 911 for business purposes was advertised on the 04 March 2026 . Prospective award to be made on the 24 April 2026 and the appeal period to lapse on the 17 May 2026.
Sale of 73 Industrial Erven Caledon	-R 8 195 440	The tender was cancelled on 21 October 2025. A new disposal process must therefore be initiated, with a revised disposal proposal to be submitted to Council during the 2026 financial year. The item may roll over into the 2026/27 financial year as a new project. The matter was presented during the adjustment budget process for possible removal.
Total Projected income 2025/26	R 14 507 765	

The current status quo remains unchanged.

An Adjustment Budget will be submitted to Council in April 2026, which includes the removal of the projected income of R 9.5 million relating to the Sale of the Victoria Hall, Caledon project.

Agency services

Agency fees depend on value and volume of transactions by customers and can fluctuate from month to month. The year-to-date actuals of R 6,8 million is higher than year-to-date budgeted of R 6,6 million.

Interest from Current and Non-Current Assets

The primary reason for this variance is a lower cash balance available for investment during the period under review. The reduced cash position limited the Municipality's ability to generate interest at the levels initially projected.

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

The auction for disposal of assets is scheduled for 15 April 2026, and a number of property transfers will also be processed in the same month.

Cost Containment

Cost Containment In-Year Report											
Measures	Original Budget	Adjustment Budget	YTD Budget Q1	Q1 YTD Actual	Total Savings Q1	YTD Budget Q2	Q2 YTD Actual	Total Savings Q2	YTD Budget Q3	Q3 YTD Actual	Total Savings Q3
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Use of consultants	14 421	13 995	1 318	1 318	–	3 700	3 700	–	8 034	5 105	2 930
Travel and subsistence	475	1 463	276	276	–	575	575	–	966	791	175
Domestic accommodation	210	209	7	7	–	12	12	–	91	18	73
Sponsorships	300	828	20	20	–	(45)	(45)	–	304	(45)	349
Events and catering	305	273	11	11	–	57	57	–	143	84	59
Communication	1 910	1 520	160	160	–	303	303	–	819	418	402
Other related expenditure items	474	3 614	33	33	–	347	347	–	1 680	2 574	(894)
Total	18 095	21 902	1 826	1 826	–	4 949	4 949	–	12 037	8 944	3 093

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

Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	988	8 819	9 445	(626)	-7%	13 349
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	85	102	102	9	77	76	0	1%	102
Motor Vehicle Allowance	204	240	240	10	105	147	(43)	-29%	240
Cellphone Allowance	1 260	1 326	1 326	106	942	969	(27)	-3%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 112	9 943	10 638	(695)	-7%	15 017
% increase		14,2%	14,2%						14,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 258	7 439	7 865	473	4 280	5 146	(867)	-17%	7 865
Pension and UIF Contributions	11	13	322	1	12	135	(123)	-91%	322
Medical Aid Contributions	-	-	325	-	-	130	(130)	-100%	325
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	228	656	681	-	-	272	(272)	-100%	681
Motor Vehicle Allowance	499	752	688	58	510	512	(2)	0%	688
Cellphone Allowance	94	130	180	12	104	120	(17)	-14%	180
Other benefits and allowances	39	152	168	8	76	103	(27)	-26%	168
Sub Total - Senior Managers of Municipality	5 129	9 143	10 228	551	4 980	6 418	(1 438)	-22%	10 228
% increase		78,3%	99,4%						99,4%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	211 757	16 422	150 039	155 039	(5 000)	-3%	211 757
Pension and UIF Contributions	31 279	38 083	36 105	2 800	25 095	26 128	(1 033)	-4%	36 105
Medical Aid Contributions	10 732	11 630	11 288	1 006	8 492	8 400	93	1%	11 288
Overtime	11 187	6 533	9 487	691	7 108	7 183	(76)	-1%	9 487
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	10 860	13 278	12 516	1 003	8 943	9 153	(210)	-2%	12 516
Cellphone Allowance	812	1 061	1 061	75	669	735	(66)	-9%	1 061
Housing Allowances	1 848	1 075	1 070	94	834	817	17	2%	1 070
Other benefits and allowances	10 072	7 880	10 382	875	7 837	7 785	52	1%	10 382
Payments in lieu of leave	4 724	500	5 300	349	1 226	2 497	(1 271)	-51%	5 300
Long service awards	1 105	1 780	1 964	25	1 344	1 501	(156)	-10%	1 964
Post-retirement benefit obligations	2 379	2 669	2 377	-	-	951	(951)	-100%	2 377
Acting and post related allowance	3 283	185	1 881	149	1 818	1 605	213	13%	1 881
Sub Total - Other Municipal Staff	276 380	306 678	305 189	23 489	213 405	221 793	(8 388)	-4%	305 189
% increase		11,0%	10,4%						10,4%
Total Parent Municipality	294 657	330 838	330 434	25 153	228 328	238 848	(10 520)	-4%	330 434
		12,3%	12,1%						12,1%
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	330 434	25 153	228 328	238 848	(10 520)	-4%	330 434
% increase		12,3%	12,1%						12,1%
TOTAL MANAGERS AND STAFF	281 509	315 821	315 416	24 041	218 385	228 210	(9 825)	-4%	315 416

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 644, council members 27 and temporary workers on the system are 135. The active permanent employees include 1 deceased and 2 retired. The active temporary workers include 15 contracts that expired for the month of March 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for March 2026 amounts to R 691 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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	101 825	(1 609)	68 906	77 669	8 762	11,3%	101 825
Roads Infrastructure	26 062	28 898	27 892	2 052	18 104	19 709	1 606	8,1%	27 892
Roads	26 049	28 849	27 844	2 052	18 104	19 690	1 586	8,1%	27 844
Road Furniture	13	48	48	-	-	19	19	100,0%	48
Storm water Infrastructure	30	210	210	-	20	92	72	78,6%	210
Drainage Collection	-	10	10	-	7	4	(3)	-71,0%	10
Storm water Conveyance	30	200	200	-	13	88	75	85,4%	200
Electrical Infrastructure	12 053	15 283	13 690	1 272	9 565	9 828	264	2,7%	13 690
LV Networks	12 053	15 283	13 690	1 272	9 565	9 828	264	2,7%	13 690
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17 986	21 459	21 445	(6 680)	16 244	20 400	4 156	20,4%	21 445
Dams and Weirs	-	25	22	-	22	9	(13)	-150,0%	22
Water Treatment Works	5 224	7 235	7 486	496	4 986	5 402	415	7,7%	7 486
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12 762	14 199	13 938	(7 176)	11 236	14 990	3 754	25,0%	13 938
Sanitation Infrastructure	32 070	34 231	34 856	1 516	23 009	25 262	2 253	8,9%	34 856
Pump Station	1	145	83	-	48	38	(10)	-26,8%	83
Reticulation	23 657	25 773	25 884	927	17 062	18 891	1 828	9,7%	25 884
Waste Water Treatment Works	8 411	8 313	8 889	590	5 899	6 334	435	6,9%	8 889
Solid Waste Infrastructure	3 327	4 718	3 731	231	1 965	2 377	412	17,3%	3 731
Landfill Sites	3 325	4 713	3 726	230	1 964	2 375	411	17,3%	3 726
Waste Drop-off Points	2	5	5	1	1	2	1	40,2%	5
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	11 403	13 998	14 981	1 016	7 666	9 497	1 831	19,3%	14 981
Community Facilities	11 244	13 604	13 449	970	7 512	8 823	1 311	14,9%	13 449
Halls	1 421	1 834	2 845	129	957	1 572	615	39,1%	2 845
Museums	-	10	10	-	-	4	4	100,0%	10
Libraries	8	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	90	909	793	60	286	438	152	34,6%	793
Public Open Space	8 096	9 630	8 757	707	5 727	6 146	419	6,8%	8 757
Nature Reserves	1 624	1 104	942	61	507	609	102	16,7%	942
Public Ablution Facilities	0	82	67	11	34	41	7	16,3%	67
Taxi Ranks/Bus Terminals	4	35	35	1	2	14	13	89,1%	35
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	159	394	1 532	46	154	674	520	77,1%	1 532
Outdoor Facilities	159	394	1 532	46	154	674	520	77,1%	1 532
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	21	40	60	3	14	30	16	54,6%	60
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	21	40	60	3	14	30	16	54,6%	60
Improved Property	21	40	60	3	14	30	16	54,6%	60
Other assets	7 655	11 352	12 086	389	5 675	7 619	1 944	25,5%	12 086
Operational Buildings	6 816	10 533	11 286	343	5 162	7 047	1 885	26,7%	11 286
Municipal Offices	6 709	10 278	11 093	338	5 077	6 925	1 848	26,7%	11 093
Workshops	107	256	193	6	85	121	37	30,4%	193
Housing	839	818	800	46	513	572	59	10,3%	800
Social Housing	839	818	800	46	513	572	59	10,3%	800
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	8 777	9 905	10 375	622	7 424	7 925	501	6,3%	10 375
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	8 777	9 905	10 375	622	7 424	7 925	501	6,3%	10 375
Computer Software and Applications	8 777	9 905	10 375	622	7 424	7 925	501	6,3%	10 375
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	217	206	206	20	195	171	(25)	-14,4%	206
Furniture and Office Equipment	217	206	206	20	195	171	(25)	-14,4%	206
Machinery and Equipment	1 812	764	1 058	29	306	573	267	46,5%	1 058
Machinery and Equipment	1 812	764	1 058	29	306	573	267	46,5%	1 058
Transport Assets	4 252	7 618	7 304	284	4 033	4 963	930	18,7%	7 304
Transport Assets	4 252	7 618	7 304	284	4 033	4 963	930	18,7%	7 304
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	125 666	148 681	147 895	754	94 219	108 445	14 226	13,1%	147 895

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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	157 204	164 590	165 289	13 151	136 664	132 891	3 773	3%	165 289
Service charges	296 988	307 731	319 897	22 746	260 754	248 285	12 468	5%	319 897
Other revenue	22 421	56 218	57 579	361	21 018	36 884	(15 866)	-43%	57 579
Transfers and Subsidies - Operational	60 366	166 497	162 773	49 313	161 199	162 773	(1 574)	-1%	162 773
Transfers and Subsidies - Capital	103 395	72 237	30 487	7 692	30 487	30 487	-		30 487
Interest	7 918	9 391	6 246	941	7 492	6 988	504	7%	6 246
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(577 538)	(643 794)	(644 332)	(38 846)	(494 655)	(496 181)	(1 526)	0%	(644 332)
Interest	(16 637)	(24 274)	(33 274)	(2 348)	(20 534)	(23 444)	(2 910)	12%	(33 274)
Transfers and Subsidies	(4 916)	(12 080)	(11 549)	(695)	(1 083)	(4 847)	(3 764)	78%	(11 549)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	53 116	52 316	101 342	93 836	(7 506)	-8%	53 116
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	-	58	-	58	#DIV/0!	50
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	6 157	(692)	-	-	-	-	-		-
Payments									
Capital assets	(41 146)	(88 780)	(36 088)	(9 462)	(34 368)	(29 239)	5 130	-18%	(36 088)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(36 038)	(9 462)	(34 311)	(29 239)	5 072	-17%	(36 038)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	718	391	343	121	510	355	155	44%	343
Payments									
Repayment of borrowing	(14 896)	(21 257)	(33 477)	(3 302)	(25 928)	(28 052)	(2 124)	8%	(33 477)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(33 134)	(3 181)	(25 418)	(27 697)	(2 279)	8%	(33 134)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(16 056)	39 673	41 613	36 901			(16 056)
Cash/cash equivalents at beginning:	16 383	11 736	17 624	19 565	17 624	17 624			17 624
Cash/cash equivalents at month/year end:	17 624	7 964	1 568	59 237	59 237	54 525			1 568

Cash/cash equivalents at the month/year end:	59 237 418
Unspent grants	15 195 307
Contribution CRR	3 889 249
Call Deposit Investment -Ring fenced	19 395 037
Net cash & cash equivalents	20 757 825

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	20 757 825
Fixed Monthly Operating Expenditure (budget)	61 139 151
Cost coverage ratio	10 days
Working Capital ratio	0,5

Investments

The municipality has an amount of R 23 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 19 million is ring-fenced for the grants.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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%	31/03/2026	15 647	171	(4 447)	8 024	19 395
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,50%	31/03/2026	3 850	39	-	-	3 889
							-	-	-	-	-
Municipality sub-total							19 770	210	(4 447)	8 024	23 558
Entities											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							19 770	210	(4 447)	8 024	23 558

SECTION 5 - BORROWINGS

THEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: March 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/03/2026	Interest paid	Repayments	Balance 31/03/2026
		%	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	176	447	2 646
DBSA	103313/1	9.85	31/3/2029	7 525	370	927	6 597
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	131	1 466	1 683
ABSA	3054671133	9,19	30/10/2028	2 598	117	374	2 225
ABSA	3054671256	9,89	30/10/2031	1 426	69	87	1 339
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	862	3 302	132 531

Outstanding loans at the end of March 2026 amount to R 133 million, a total of R 4,2 million was paid towards the loans of which R 862 thousand was paid in interest and R 3,3 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 - M09 March

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	158 681	13 324	111 170	123 933	(12 763)	-10,3%	158 681
Local Government Equitable Share	140 900	150 030	150 030	12 658	105 892	118 235	(12 343)	-10,4%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	145	1 089	1 143	(54)	-4,7%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	162	1 489	1 479	10	0,7%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 629	358	2 700	2 999	(299)	-10,0%	4 629
Integrated National Electrification Programme [Schedule 5B]	357	-	192	-	-	77	(77)	-100,0%	192
Water Services Infrastructure Grant	230	-	-	-	-	-	-	-	-
Provincial Government:	12 171	24 295	31 422	1 493	8 051	15 757	(7 706)	-48,9%	31 422
Community Development Workers	86	113	185	15	83	104	(21)	-20,3%	185
Human Settlement Development	1 488	2 080	10	10	10	19	(9)	-48,4%	10
Human Settlement Grant (In-Kind)	-	-	11 201	695	695	4 480	(3 786)	-84,5%	11 201
Informal Settlements	-	10 000	128	(10)	-	264	(264)	-100,0%	128
Library Service	9 938	10 307	10 307	784	7 147	6 983	163	2,3%	10 307
Maintenance of Main Roads	140	145	6 445	-	116	2 648	(2 531)	-95,6%	6 445
Municipal Water Resilience Grant	519	1 650	1 650	-	-	660	(660)	-100,0%	1 650
Thusong Centre	-	-	6	-	-	2	(2)	-100,0%	6
Financial Management Capacity Building Grant	-	-	341	-	-	136	(136)	-100,0%	341
Municipal Service Delivery and Capacity Building Grant	-	-	250	-	-	100	(100)	-100,0%	250
WC Municipal Interventions Grant	-	-	900	-	-	360	(360)	-100,0%	900
District Municipality:	212	-	-	-	-	-	-	-	-
Safety Project Grant	212	-	-	-	-	-	-	-	-
Other grant providers:	449	4	322	-	-	129	(129)	-100,0%	322
Public Contributions and Donations	-	4	4	-	-	2	(2)	-100,0%	4
National Skills Fund (SETA)	449	-	318	-	-	127	(127)	-100,0%	318
Total operating expenditure of Transfers and Grants:	160 915	182 290	190 425	14 817	119 221	139 819	(20 598)	-14,7%	190 425
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	32 139	2 388	17 999	20 504	(2 505)	-12,2%	32 139
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	30 862	2 388	17 999	19 993	(1 994)	-10,0%	30 862
Integrated National Electrification Programme (Municipal)	2 380	-	1 277	-	-	511	(511)	-100,0%	1 277
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-	-	-
Provincial Government:	9 922	44 700	3 834	86	1 389	4 881	(3 491)	-71,5%	3 834
Human Settlements	2 721	10 000	-	-	186	723	(537)	-74,3%	-
Informal Settlements	6 516	34 700	-	-	432	3 393	(2 961)	-87,3%	-
Regional socio economic projects (RSEP)	629	-	884	-	686	765	(80)	-10,4%	884
Financial Management Capacity Building Grant	55	-	-	-	-	-	-	-	-
Western Cape Municipal Financial Recovery Services Grant	-	-	2 500	86	86	-	86	#DIV/0!	2 500
Municipal Service Delivery and Capacity Building Grant	-	-	50	-	-	-	-	-	50
WC Municipal Interventions Grant	-	-	400	-	-	-	-	-	400
District Municipality:	55	-	-	-	-	-	-	-	-
Safety Project Grant	55	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	35 759	72 237	35 974	2 474	19 388	25 384	(5 996)	-23,6%	35 974
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	226 399	17 291	138 609	165 203	(26 594)	-16,1%	226 399

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

SECTION 7 - DEBTORS

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

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	Budget Year 2025/26								Total	Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	15 100	4 906	3 767	5 839	4 222	2 641	11 280	48 343	96 098	72 326
Trade and Other Receivables from Exchange Transactions - Electricity	9 975	2 038	208	213	247	129	342	911	14 062	1 842
Receivables from Non-exchange Transactions - Property Rates	13 120	3 266	1 239	1 699	1 262	1 216	8 801	17 323	47 927	30 302
Receivables from Exchange Transactions - Waste Water Management	7 152	4 395	1 605	4 327	1 779	1 643	8 737	47 361	76 998	63 846
Receivables from Exchange Transactions - Waste Management	8 813	2 393	1 762	4 827	2 015	1 701	10 194	55 233	86 938	73 970
Receivables from Exchange Transactions - Property Rental Debtors	188	24	12	46	5	5	32	577	889	664
Interest on Arrear Debtor Accounts	11 696	3 446	2 335	7 206	3 061	2 328	15 422	72 478	117 973	100 495
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(6 394)	395	220	447	460	224	1 320	3 360	31	5 810
Total By Income Source	59 649	20 863	11 149	24 604	13 051	9 887	56 127	245 585	440 916	349 255
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	1 490	791	192	144	132	120	1 438	4 021	8 329	5 856
Commercial	18 434	3 528	988	735	686	684	6 454	8 930	40 440	17 489
Households	12 137	11 728	9 642	8 572	8 388	8 589	44 205	208 721	311 982	278 475
Other	27 588	4 815	327	15 153	3 844	494	4 030	23 914	80 166	47 435
Total By Customer Group	59 649	20 863	11 149	24 604	13 051	9 887	56 127	245 585	440 916	349 255

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:

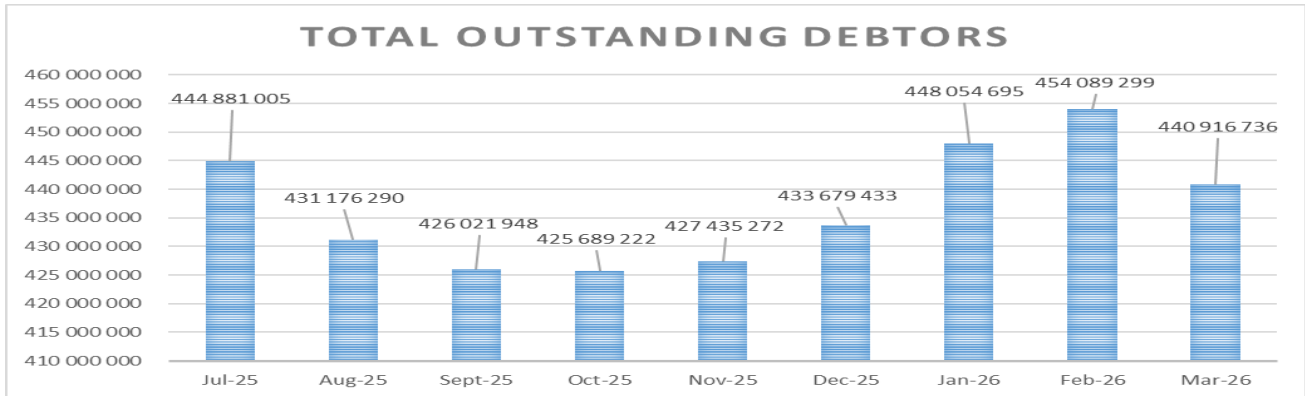
- Department of Public Works: The account reflects an amount of R 1,5 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,5 million.
- Households: The account reflects an amount of R 3,4 million.

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

7.1 Debtors as at 31 March 2026

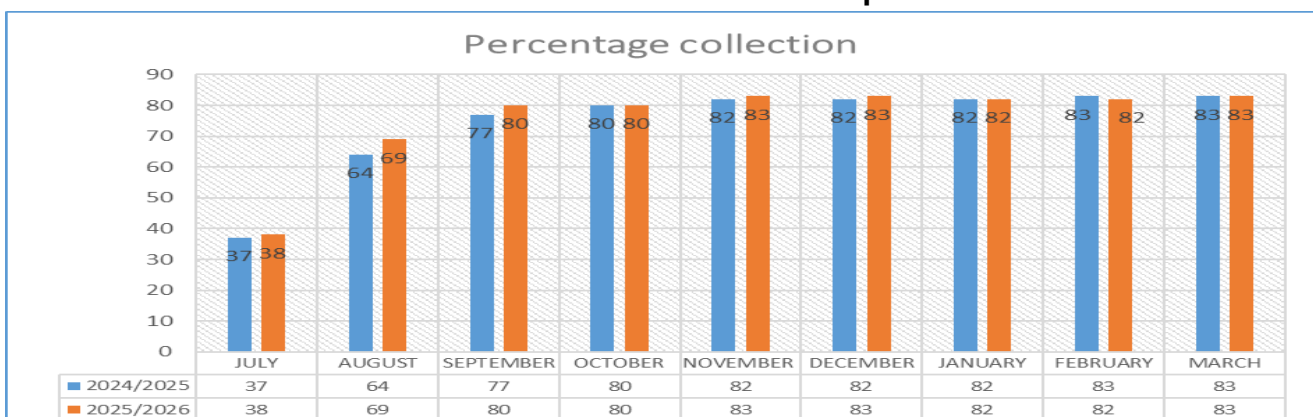
The total debtors outstanding as at 31 March 2026 is R 441 million, which represents a 2.90% difference from the previous month.

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



7.2 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 31 March 2026 is 83%, which is 1% higher than the previous month.

The reasons and challenges are as follows:

- A service provider was appointed on 1 July 2025 to assist with debt collection. The service provider contacted debtors using various channels such as email and phone calls, and as a result, received R 975 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 5 239 876,24
Arrangements (Annual Rates Payer)	R 2 307 103,85
Total Outstanding (Annual Rates Payer)	R 7 546 980,09

Credit Control Actions for the period ending 31 March 2026:

Activity	March 2026
Pre-disconnection notices issued	3 635
Credit control SMS's	2 893
Disconnections	826
Reconnections	62
Arrangements	34
Extensions	739
Default Arrears	
Default Arrears List - Water	R 194 094 792
Default Arrears List - Electricity	R 7 528 005
Amount Collected	
Amount Collected - Water	R 2 516 416
Amount Collected - Electricity	R 5 651 838

Analysis

The month of March 2026 reflects a mixed picture in credit control performance.

The number of disconnections has increased from 680 to 826, indicating that enforcement actions continued to escalate despite the reduced notification volumes, as a result of the February notices progressing through the enforcement pipeline.

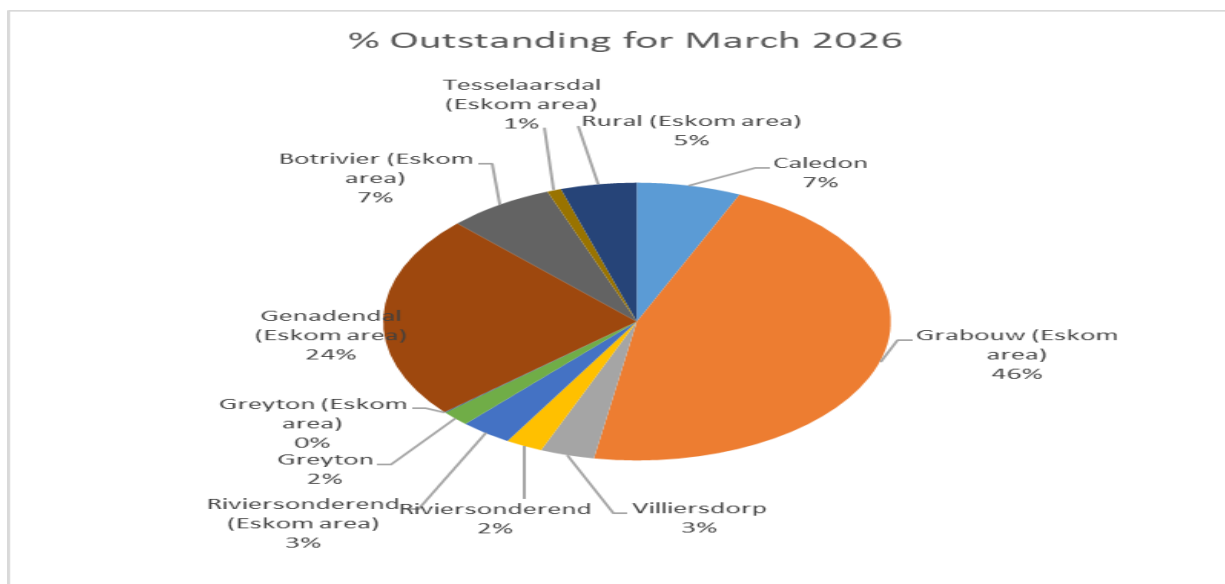
The reconnections have remained consistent, reinforcing concerns that restricted consumers will continue to subsist on the restricted 6 kiloliter water allocation rather than settling their arrears to restore full service.

Revenue collection has improved in both services. This suggests that enforcement activity is beginning to lead to improved cash recovery, particularly on the electricity side.

The water meter replacement backlog continues to constrain accurate billing and a full revenue recovery. Resolving this backlog remains a priority to stabilise the arrears position and maintain the positive recovery trajectory observed in March.

7.3 Outstanding debt per town as at 31 March 2026:

March 2026		
Town	Amount outstanding for March 2026	% Outstanding for March 2026
Caledon	R 29 255 433	6,64%
Grabouw (Eskom area)	R 203 227 116	46,09%
Villiersdorp	R 15 218 612	3,45%
Riviersonderend	R 10 391 320	2,36%
Riviersonderend (Eskom area)	R 14 487 907	3,29%
Greyton	R 7 935 030	1,80%
Greyton (Eskom area)	R 333 650	0,08%
Genadendal (Eskom area)	R 104 916 378	23,80%
Botrivier (Eskom area)	R 29 881 404	6,78%
Tesselaarsdal (Eskom area)	R 3 907 936	0,89%
Rural (Eskom area)	R 21 361 950	4,84%
Total	R 440 916 736	100%



7.4 Outstanding debt for Eskom area (where no electricity meters can be blocked) against non-Eskom areas as at 31 March 2026:

March 2026		
Town	Amount outstanding for March 2026	% Outstanding for March 2026
Eskom area	R 378 116 342	86%
Non-Eskom area	R 62 800 394	14%
Total	R 440 916 736	100%

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	1 882	162	99	-	-	0	1	-	2 144
Auditor General	-	76	267	599	56	2 000	3 265	314	6 577
Other	10	9	-	-	-	-	1	86	106
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1 892	247	366	599	56	2 000	3 267	400	8 827

Partial creditor payments were made for March 2026.

The following amount of R 127 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 - M09 March

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	-	93	1 326	1 200	1 679	1 622	38 724	45 432	90 077
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	1 882	162	99	-	-	0	1	27 739	29 883
Auditor General	-	76	267	599	56	2 000	3 265	314	6 577
Other	10	9	-	-	-	-	1	86	106
Medical Aid Deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1 892	341	1 692	1 799	1 735	3 622	41 991	73 571	126 642

The tenders awarded for March 2026 are as follow:

Contract reference	Contract Description	Date closed	Total Bids Received	Awarded to	Date of Award	Total value of contract	B-BBEE Level	Locality
ENG 06/2025/26	Design, Manufacture And Construction Of Structural Steel Portal Frame Structure – Grabouw Taxi Rank.	16-Jan-26	3	Limit State Construction CC	03-Mar-26	R 1 445 733,00	Non contributor	Outside Western Cape
COMM 02/2025/26	The Supply And Delivery Of Petrol And Diesel To Theewaterskloof Municipality From Date Of Appointment Until 30 June 2028. - Caledon	17-Oct-25	7	Rola Auto (Pty) Ltd. T/A Rola Ford Caledon	03-Mar-26	Rates	Level 8	Theewaterskloof Area
	Folschers Garage			Non contributor			Theewaterskloof Area	
	WP Motors (Pty) Ltd.			Non contributor			Theewaterskloof Area	
	Greyton Fuel Station (Pty) Ltd.			Non contributor			Theewaterskloof Area	
TCS 10/2025/26	Supply and Installation of Vehicle Tracking System and Monitoring for the Period From Date of Appointment Until 30 June 2028.	24-Oct-25	7	C Track Fleet Management Solutions (Pty) Ltd.	03-Mar-26	R 973 728,00	Level 2	Outside Western Cape
Total Tenders Awarded for March 2026						R 2 419 461,00		

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	YTD Actual	Period to Date Values for Quarter ending March 2026				Performance Comment	Corrective Measures
													Original Target	Target	Actual	R		
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	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	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	1	1	1	1	G	[D279] Municipal Manager: Submitted on Collab, 11 March 2026 (March 2026)	
TL4	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Draft Annual Report to Council by 31 January 2026	Draft Annual Report submitted to Council	Municipal Manager	1	Proof of submission	Carry Over	Number	1	1	1	1	1	G	[D280] Municipal Manager: Submitted to Council on the 22nd January 2026 (January 2026)	
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%	19%	60%	60%	19%	R		
TL6	Office of the Municipal Manager	Good Governance	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2025	Annual Performance Report Submitted	Municipal Manager	1	Confirmation by AG	Carry Over	Number	1	1	0	0	0	N/A		

Financial Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026				Performance Comment	Corrective Measures
												Original Target	Target	Actual	R		
TL7	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	84%	Section 71 Report/Financial Statements	Last Value	Percentage	85%	83%	83%	83%	83%	G		
TL8	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 ((Total Operating Revenue-Operating Grants)/Debt Service Payments (i.e. interest + redemption) due within one year)	Ratio achieved	11.28	Section 71 Report/Financial Statements	Reverse Last Value	Number	11	0	0	0	0	N/A		
TL9	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	0	Section 71 Report/Financial Statements	Last Value	Number	1.20	0	0	0	0	N/A		
TL10	Financial Services	Financial Viability	Sound financial management and continuous revenue growth	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services)	% of outstanding service debtors	92.39%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70%	0%	0%	0%	0%	N/A		
TL11	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year	Number of indigent households receiving free basic water	6 314	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 858	6 250	6 250	5 858	O	[D287] Director: Financial Services: Indigents removed after Audit Finding. (January 2026) [D287] Director: Financial Services: Indigents removed after Audit Finding. (February 2026)	[D287] Director: Financial Services: On review we will adjust the set targets (January 2026) [D287] Director: Financial Services: On review we will adjust the set targets. (February 2026)
TL12	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year	Number of indigent households receiving free basic electricity	2 583	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 700	2 465	2 700	2 700	2 465	O	[D288] Director: Financial Services: Indigents were removed flagged by the AG. (January 2026) [D288] Director: Financial Services: Indigents were removed flagged by the AG. (February 2026)	[D288] Director: Financial Services: On review we will adjust set targets (January 2026) [D288] Director: Financial Services: On review we will adjust set targets (February 2026)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026				Performance Comment	Corrective Measures
												Original Target	Target	Actual	R		
TL13	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic refuse removal	6 333	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 875	6 250	6 250	5 875	O	[D289] Director: Financial Services: Indigents were removed that was flagged by the AG. (January 2026) [D289] Director: Financial Services: Indigents were removed that was flagged by the AG. (February 2026)	[D289] Director: Financial Services: On review we will adjust the set targets. (January 2026) [D289] Director: Financial Services: On review we will adjust the set targets. (February 2026)
TL14	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year	Number of indigent households receiving free basic sanitation	6 308	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 250	5 849	6 250	6 250	5 849	O	[D290] Director: Financial Services: Indigents were removed that was flagged by the AG. (January 2026) [D290] Director: Financial Services: Indigents were removed that was flagged by the AG. (February 2026)	[D290] Director: Financial Services: On review we will adjust the set targets. (January 2026) [D290] Director: Financial Services: On review we will adjust the set targets. (February 2026)
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	16 057	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000	16 077	16 000	16 000	16 077	G2		
TL16	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7 558	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560	7 568	7 560	7 560	7 568	G2		
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	16 120	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100	16 139	16 100	16 100	16 139	G2		
TL18	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25	Number of residential properties which are billed for sewerage	15 702	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680	15 734	15 680	15 680	15 734	G2	[D294] Manager: Revenue: target was updated in Jan for Dec (January 2026) [D294] Manager: Revenue: Target achieved (March 2026)	
TL19	Financial Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of project budget spent on the replacement of water meters project by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent	0%	Report From The Financial System	Last Value	Percentage	95%	0%	60%	60%	0%	R		
TL20	Financial Services	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025	Annual Financial Statements submitted to the AG	1	Acknowledgement of receipt	Carry Over	Number	1	1	0	0	0	N/A		

Corporate Service

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026				Performance Comment	Corrective Measures	POE
													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	0.08%	Budget Expenditure Report	Last Value	Percentage	0.10%	0.10%	0.02%	0.05%	0.05%	0.02%	R			
TL22	Corporate Services	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed	3	Appointment letters and Equity Plan	Accumulative	Number	2	2	0	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	1	Proof of submission	Carry Over	Number	1	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	1	Proof of submission	Carry Over	Number	1	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	1	Proof of submission	Carry Over	Number	1	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	0	Proof of submission	Carry Over	Number	1	1	0	0	0	0	N/A			

Community Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026					Performance Comment	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	93.04%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90%	95%	90%	90%	95%	G2			
TL28	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)}	Average % achieved	54.37%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65%	65.29%	65%	65%	65.29%	G2			
TL29	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	16.10%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	22%	21.40%	22%	22%	21.40%	B			
TL30	Community Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Budget Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	N/A			

Technical and Infrastructure Implementation Services

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026					Performance Comment	Corrective Measures
												Original Target	Target	Actual	R			
TL31	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	%budget spent	76%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	0%	0%	0%	0%	N/A	[D307] Manager: Contracts and Compliance: 62% of budget available in January has been expended. Good progress had been made. (January 2026) [D307] Manager: Contracts and Compliance: Good progress was made during the month of February as detailed in the monthly progress report (February 2026) [D307] Manager: Contracts and Compliance: Good progress was made during the month of March as detailed in the monthly progress report (March 2026)	
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	0	Completion certificate	Carry Over	Number	90	7	60	60	0	R	[D308] Manager: Contracts and Compliance: Tender nr ENG 03/2025/26 to be cancelled. Funds to be redistributed to other projects with the adjustment budget (January 2026) [D308] Manager: Contracts and Compliance: Tender nr ENG 03/2025/26 to be cancelled. Funds allocated to it was redistributed to other projects with the adjustment budget. (February 2026) [D308] Manager: Contracts and Compliance: Tender nr ENG 03/2025/26 has been cancelled. (March 2026)	[D308] Manager: Contracts and Compliance: Funds allocated to the project was reallocated with the adjustment budget. The project will be rescheduled for 2026/27 implementation. Funding allocated during 25/26 has been placed on the 26/27 draft budget for council approval (March 2026)	
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	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	0	N/A	[D309] Manager: Contracts and Compliance: Phase A has been completed. BAC decision on award of Phase B is pending (January 2026) [D309] Manager: Contracts and Compliance: Phase A completed. Awaiting SCM issue of appointment letter for Phase B (February 2026) [D309] Manager: Contracts and Compliance: Phase A has been completed, as reported in January. Phase B is awaiting award (March 2026)	
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	3.70%	Distribution Losses Report	Reverse Last Value	Percentage	10%	7.70%	10%	10%	7.70%	B			
TL35	Technical and Infrastructure Implementation Services	Basic Service Delivery	Democratic, responsive, and accountable government	Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026	Number of MoU's signed	0	Signed MOU	Carry Over	Number	1	0.40	1	1	0.40	R	[D311] Deputy Director: Electricity: Meeting Requested. No Feedback from Eskom (February 2026)	[D311] Deputy Director: Electricity: Meeting Requested. No Feedback from Eskom (February 2026)	

Economic Development Planning

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026				Performance Comment	Corrective Measures
												Original Target	Target	Actual	R		
TL36	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Create temporary work opportunities in terms of EPWP by 30 June 2026	Number of temporary work opportunities created	346	Participant list	Accumulative	Number	251	183	180	180	75	R		
TL37	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Investment Policy and Implementation Framework Development Plan to Council by 30 June 2026	Investment Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL38	Economic Development and Planning	Local Economic Development	Improve the social environmental fabric of TWK community	Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL39	Economic Development and Planning	Basic Service Delivery	Improve the social environmental fabric of TWK community	Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026	Expanded Policy Works Policy and Implementation Protocol submitted to Council by 30 June 2026	0	Financial System Expenditure Report	Last Value	Number	1	0	0	0	0	N/A		
TL40	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Land Audit and submit to Council by 28 February 2026	Land Audit completed and submitted to Council by 28 February 2026	0	Proof of submission	Carry Over	Number	1	0	1	1	0	R	[D316] Director: Economic Development and Planning: The target will be changed to 30 June 2026 - will be submitted to Council for approval. (February 2026)	[D316] Director: Economic Development and Planning: The target will be changed to 30 June 2026 - will be submitted to Council for approval. (February 2026)
TL41	Economic Development and Planning	Basic Service Delivery	Make Theewaterskloof the investment destination of choice and promote second and township economy	Complete the Draft Strategic Land Management Strategy to Council by 30 June 2026	Draft Strategic Land Management submitted to Council by 30 June 2026	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A		
TL42	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	78%	Financial System Expenditure Report	Last Value	Percent age	95%	0%	60%	60%	0%	R	[D318] Director: Economic Development and Planning: R 1 204 753 spent of a budget of R10 000 000 which amounts to 12% of the budget spent. The detailed designs have been completed, and detailed engineering report has been submitted. (January 2026) [D318] Director: Economic Development and Planning: R 1 204 753 spent of a budget of R10 000 000 which amounts to 12% of the budget spent. The detailed designs have been completed, and detailed engineering report has been submitted. (February 2026)	[D318] Director: Economic Development and Planning: Compiling a tender to appoint a contractor to establish and spend the remaining budget (January 2026) [D318] Director: Economic Development and Planning: Compiling a tender to appoint a contractor to establish and spend the remaining budget (February 2026)

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026					Performance Comment	Corrective Measures
												Original Target	Target	Actual	R			
TL43	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Review the Human Settlements Pipeline and submit to Council by 31 December 2025	Human Settlements Pipeline reviewed and submitted to Council by 31 December 2025	0	Proof of submission	Carry Over	Number	1	1	1	1	1	G	[D319] Director: Economic Development and Planning: Submitted to Council and endorsed by Council (January 2026)	[D319] Director: Economic Development and Planning: Submitted to Council and endorsed by Council (January 2026)	
TL44	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Service 408 sites in Villiersdorp Destiny Farm (Phase 2b) by 30 June 2026	Number of sites serviced	408	Practical Completion certificate	Accumulative	Number	408	816	200	200	816	B	[D320] Director: Economic Development and Planning: KPI achieved and reported the previous financial year and a formal request will be submitted to remove of revise this KPI (January 2026) [D320] Director: Economic Development and Planning: Two practical completion certificates was issued, March 2025 and October 2025. The March completion certificate was for the Provincial Department of Infrastructure as it accepts practical completion at a B-grade standard (gravel roads). The municipality accepts practical completion at A-grade services(tarred roads) which was issued in October 2025 which is the correct certificate. (February 2026)	[D320] Director: Economic Development and Planning: KPI achieved and reported the previous financial year and a formal request will be submitted to remove of revise this KP (January 2026) [D320] Director: Economic Development and Planning: Correct SDBIP by removing the March 2025 completion certificate (February 2026)	
TL45	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Caledon Riemvasmaak by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	100%	Financial System Expenditure Report	Last Value	Percentage	95%	2%	60%	60%	2%	R	[D321] Director: Economic Development and Planning: An amount of R 125 000 spent of a budget of R 6 119 000 which equates to 2% spent on the budget. Tender advertised and is current at BAC for awarding. Should a contractor be appointed and establish site the expenditure on the project will dramatically increase.. (January 2026) [D321] Director: Economic Development and Planning: There is a delay on the award of the tender due the finalisation of procurement internal processes. DOI pay consultants directly and one proof of payments is obtained it will be allocated against the project expenditure. (February 2026)	[D321] Director: Economic Development and Planning: An amount of R 125 000 spent of a budget of R 6 119 000 which equates to 2% spent on the budget. Tender advertised and is current at BAC for awarding. Should a contractor be appointed and establish site the expenditure on the project will dramatically increase. (January 2026) [D321] Director: Economic Development and Planning: An amount of R 125 000 spent of a budget of R 6 119 000 which equates to 2% spent on the budget. Tender advertised and is current at BAC for awarding. Should a contractor be appointed and establish site the expenditure on the project will dramatically increase. (February 2026)	
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	100%	Financial System Expenditure Report	Last Value	Percentage	95%	2%	60%	60%	2%	R	[D322] Director: Economic Development and Planning: No spending (0%) recorded on the project. The civil engineering consultant has engaged with Eskom to deal with the Capacity letter. Delay has been capacity letter preventing the expenditure from reaching the target as required (January 2026) [D322] Director: Economic Development and Planning: No spending (0%) recorded on the project. The civil engineering consultant has engaged with Eskom to deal with the Capacity letter. Delay has been capacity letter preventing the expenditure from reaching the target as required (February 2026)	[D322] Director: Economic Development and Planning: Engage with Eskom for a formal response. (January 2026) [D322] Director: Economic Development and Planning: Engage with Eskom for a formal response. (February 2026)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026					Performance Comment	Corrective Measures
												Original Target	Target	Actual	R			
TL47	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Civil Engineering Services for Grabouw Roodakke 1054 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	40%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	60%	60%	0%	R	[D323] Director: Economic Development and Planning: The project has been halted as the tender's validity expired which resulted in tender being cancelled. (January 2026) [D323] Director: Economic Development and Planning: The project has been halted as the tender's validity expired which resulted in tender being cancelled. (February 2026)	[D323] Director: Economic Development and Planning: Re-apply to DOI to have the project on the 2026/27 business plan for funding in order to re-advertise the tender. (January 2026) [D323] Director: Economic Development and Planning: Re-apply to DOI to have the project on the 2026/27 business plan for funding in order to re-advertise the tender. (February 2026)	
TL48	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Botrivier Beaumont Temporary Residential Area (TRA) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	2%	60%	60%	2%	R	[D324] Director: Economic Development and Planning: An amount of R 307 147 (15%) has been spent on the budget of R 2 000 000. The contractor has been appointed for the TRA portion of Beaumont and has established on site. (January 2026) [D324] Director: Economic Development and Planning: An amount of R 307 147 (15%) has been spent on the budget of R 2 000 000. The contractor has been appointed for the TRA portion of Beaumont and has established on site. (February 2026)	[D324] Director: Economic Development and Planning: The contractor has been appointed for the TRA portion of Beaumont and has established on site. (January 2026) [D324] Director: Economic Development and Planning: Manage progress on site as per project implementation plan to ensure improved spending on the project (February 2026)	
TL49	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Submit a Project Feasibility Report for Greater Villiersdorp UISP (2600) to the Department of Infrastructure by 30 June	Feasibility Report submitted to the Department of Infrastructure by 30 June	0	Proof of submission	Carry Over	Number	1	0	0	0	0	N/A	[D325] Director: Economic Development and Planning: The conceptual layout has been developed. Environmental process started with engagements with the Department of Environmental Affairs & Development Planning and Consulting Engineers. Feasibility Report to be submitted by 30 June 2026 (January 2026) [D325] Director: Economic Development and Planning: The conceptual layout has been developed. Environmental process started with engagements with the Department of Environmental Affairs & Development Planning and Consulting Engineers. Feasibility Report to be submitted by 30 June 2026 (February 2026)	[D325] Director: Economic Development and Planning: Feasibility Report to be submitted by 30 June 2026 (January 2026) [D325] Director: Economic Development and Planning: The conceptual layout has been developed. Environmental process started with engagements with the Department of Environmental Affairs & Development Planning and Consulting Engineers. Feasibility Report to be submitted by 30 June 2026 (February 2026)	

KPI Ref	Responsible Directorate	Municipal KPA	Strategic Objective	KPI	Unit of Measurement	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	YTD Actual	Period to Date Values for Quarter ending March 2026					Performance Comment	Corrective Measures
												Original Target	Target	Actual	R			
TL50	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Grabouw Hillside Top Structures by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	3%	60%	60%	3%	R	[D326] Director: Economic Development and Planning: The contractor appointed to complete the works in Hillside has completed the works and inspected, once the submitted invoice has been paid, the expenditure will reflect the total budget spent (January 2026) [D326] Director: Economic Development and Planning: The contractor has reached practical completion of the 16 units. One unit is vandalized beyond repair. The Department of Infrastructure pays the contractor directly and once proof of payment is obtained expenditure will be allocated against the budget, (February 2026)	[D326] Director: Economic Development and Planning: Request proof of payment from DOI (January 2026) [D326] Director: Economic Development and Planning: Obtain proof of payment from DOI to allocated expenditure against the budget (February 2026)	
TL51	Economic Development and Planning	Basic Service Delivery	Upgrading of Informal Settlements and prioritising the most needy housing allocation	Spend 95% of the approved project budget for Greater Grabouw Planning by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95%	0%	60%	60%	0%	R	[D327] Director: Economic Development and Planning: Project Implementation Readiness Report to be submitted in February 2026. Farm RE/9/313 - Detailed design commenced and the Draft Basic Assessment Report has been submitted. Farm 295,292&301: Preliminary designs commenced, engagement with Department of Environmental Affairs and Development Planning regarding environmental authorization process commenced. Farm RE/9/313 Soci-economic facility: The preliminary designs have been completed and approved, detailed design have commenced. Waterworks - Preliminary design have been completed, the Project Feasibility Report has been submitted to Department of Infrastructure. (January 2026) [D327] Director: Economic Development and Planning: Project Implementation Readiness Report to be submitted in February 2026. Farm RE/9/313 - Detailed design commenced and the Draft Basic Assessment Report has been submitted. Farm 295,292&301: Preliminary designs commenced, engagement with Department of Environmental Affairs and Development Planning regarding environmental authorization process commenced. Farm RE/9/313 Soci-economic facility: The preliminary designs have been completed and approved, detailed design have commenced. Waterworks - Preliminary design have been completed, the Project Feasibility Report has been submitted to Department of Infrastructure. (February 2026)	[D327] Director: Economic Development and Planning: The municipality has applied for budget facility funding and is awaiting feedback. (January 2026) [D327] Director: Economic Development and Planning: Awaiting funding approval from DOI (February 2026)	

SECTION 10 - QUALITY CERTIFICATION

I, GW Hermanus, the acting 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 March 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: ~~Ashwille Riddles~~ GW Hermanus

Acting Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: 

Date: 10-04-2026

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: 

Date: 10-04-2026