

FINANCIAL REPORT FOR THE MONTH ENDING APRIL 2026

INTRODUCTION / AIM

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

LEGAL REQUIREMENTS

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 30 April 2026 is submitted to Council which **reflects the implementation of the budget and the financial state of affairs** of the municipality.

BACKGROUND

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

The Financial Report consists of the following:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as of 30 April 2026.**

BUDGET STATEMENT

APRIL 2026



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

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

2025/2026 FINANCIAL YEAR

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GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 April 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

It should be noted that the C-Schedule does not align to the related data strings and transactional detail encapsulated in the financial system. The matter has been reported to the system vendor and is still work in progress to address alignment issues. Differences will therefore be noted between some of the tables in the C-Schedule, Section 71 monthly budget monitoring report and the related data strings.

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	88 830 340	850 549 093	884 103 200
Adjustment Budget 16 April 2026	118 223 533	863 062 176	905 961 798
Actual Result (YTD)	59 058 501	667 047 776	636 606 417
Variance	59 165 032	196 014 400	269 355 381
Variance %	50%	23%	30%

Operating revenue currently reflects a variance of 23% and operating expenditure a variance of 30%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	828 210 667	843 635 495	29 558 504	66 744 347	73 351 117	66 806 138	62 262 511	70 765 384	61 839 040	60 099 291	51 958 569	63 040 815	606 425 715	72%
Operating Expenditure (Non Cash)	55 892 533	62 326 303	2 858 036	3 445 549	3 070 171	3 224 994	2 920 933	3 159 675	2 943 581	2 744 518	3 009 624	2 803 621	30 180 702	48%
Total Operating Expenditure	884 103 200	905 961 798	32 416 540	70 189 896	76 421 288	70 031 132	65 183 444	73 925 059	64 782 620	62 843 809	54 968 193	65 844 436	636 606 417	70%
Operating Income (excl. Capital Grants)	850 549 093	863 062 176	137 710 769	50 115 155	53 767 366	54 060 601	51 387 300	101 957 916	55 482 966	54 057 896	69 769 054	38 738 753	667 047 776	77%
TELEPHONE	755 250	518 471	4 730	46 914	48 307	37 742	47 815	42 868	40 806	34 242	5 480	15 918	324 822	63%
STREETLIGHTS	9 539 515	5 198 367	189 360	1 415 822	1 244 653	1 111 009	1 094 060	1 229 781	1 048 738	1 125 411	-5 606 759	136 692	2 988 769	57%
FUEL	10 392 950	10 389 879	228 456	486 175	682 340	925 484	704 921	485 370	886 329	572 217	545 313	684 105	6 200 710	60%
Repair & Maintenance (Excl Road Surfaces & Networks)	144 810 349	139 661 951	7 411 474	10 682 955	13 375 585	11 739 538	12 635 308	11 448 593	12 993 533	11 222 934	495 183	7 615 693	99 620 796	71%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2 042 000	2 075 448	-	1 399	142 664	24 000	130 000	1 990	112 998	14 467	-	17 700	445 218	21%
Other Materials - Maintenance Materials (Road Surfaces)	1 288 975	1 911 241	129 760	37 561	59 428	68 137	280 713	173 014	159 445	81 824	158 716	71 625	1 220 223	64%
Other Materials - Maintenance Materials (Networks)	539 455	655 577	151 754	111 367	24 775	59 799	172 147	12 877	4 822	240	99 870	1 065	638 716	97%
GRANTS INCOME	104 497 000	67 492 273	6 504 000	5 819 000	-	8 659 800	4 292 730	8 491 470	113 000	3 762 634	19 498 052	1 094 476	58 235 163	86%
Equitable Shares Income	150 030 000	150 030 000	47 020 000	-	-	-	-	50 019 000	-	-	37 507 000	-15 484 000	119 062 000	79%
GRANTS EXPENDITURE	104 497 000	68 155 414	817 396	4 798 907	3 936 705	3 278 737	4 937 935	4 943 564	4 094 275	1 276 126	4 632 975	8 940 229	41 656 848	61%
Equitable Shares Expenditure	74 340 569	83 334 000	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 195 047	6 944 500	6 944 500	6 944 500	64 198 832	77%
Equitable Shares Expenditure Free Basic Services	75 689 431	66 696 000	5 554 360	4 444 566	5 180 775	5 319 311	4 966 834	4 963 586	6 768 772	5 725 752	5 713 848	5 821 003	54 458 807	82%
PAYROLL	300 668 959	287 210 518	21 950 407	22 385 489	22 082 035	22 727 784	23 384 777	22 690 040	22 366 582	22 501 554	22 576 691	22 078 657	224 744 014	78%
ACTING ALLOWANCE	185 000	2 870 389	231 634	227 349	211 704	191 479	202 970	145 874	210 581	248 273	148 585	224 080	2 042 529	71%
OVERTIME	6 532 764	11 284 107	701 732	686 634	1 009 935	775 514	720 480	827 438	925 291	769 138	691 374	754 171	7 861 707	70%
SPECIAL ALLOWANCE	-	-	12 336	22 336	15 000	29 836	17 500	20 000	25 000	2 500	7 500	12 500	164 508	#DIV/0!
STANDBY	3 985 172	7 990 036	541 240	571 811	600 252	565 156	585 204	597 334	622 607	622 747	591 265	635 163	5 932 779	74%
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)	-	1 334 412	-	-	-	-	-	685 521	-	-	-	-	685 521	51%
Capital Expenditure (Water)	12 280 971	4 888 887	4 068	2 885	1 094 899	10 639	16 048	2 921	6 007	9 537	27 923	5 646	1 180 573	24%
Capital Expenditure (Sewer)	24 387 029	23 749 047	-	3 116 271	2 222 250	1 405 428	3 273 925	2 728 784	2 670 782	192 803	2 388 322	2 229 250	20 227 815	85%
Capital Expenditure (Sportsfields)	-	877 177	-	-	-	-	-	1 724	180 990	8 134	220	1 673	192 741	22%
Capital Expenditure (Fleet)	6 400 000	4 550 362	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Expenditure (Office Equipment)	474 000	3 481 566	-	30 825	2 345	-	125 814	188 018	43 029	23 191	2 160 294	22 502	2 596 017	75%
Capital Expenditure Sub Total	43 542 000	38 881 451	4 068	3 149 981	3 319 494	1 416 068	3 415 787	3 606 968	2 900 808	233 665	4 576 759	2 259 071	24 882 668	64%
Capital Expenditure (Housing) (TWK)	45 288 340	1 206 082	-	-	-	6 818 900	11 445	28 857	-	-	-	-3 127 558	3 731 645	309%
Capital Expenditure (Housing) (Provincial Treasury)	-	78 136 000	-	-	-	-	-	-	-	-	4 885 662	25 558 527	30 444 188	39%
Capital Expenditure Housing Sub Total	45 288 340	79 342 082	-	-	-	6 818 900	11 445	28 857	-	-	4 885 662	22 430 969	34 175 833	43%
Capital Expenditure (Total)	88 830 340	118 223 533	4 068	3 149 981	3 319 494	8 234 968	3 427 231	3 635 825	2 900 808	233 665	9 462 421	24 690 040	59 058 501	50%
Investments			15 650 505	15 548 734	15 276 663	20 883 520	15 217 270	20 178 694	19 483 215	19 770 255	23 557 930	26 609 548		
Bank			-297 833	10 833 885	10 326 968	5 956 795	10 071 990	34 326 949	16 335 395	7 270 418	39 098 297	19 776 622		
Loans			146 259 758	146 259 758	142 948 304	142 948 304	142 948 304	135 832 904	135 832 904	135 832 904	132 530 844	132 530 844		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-	-	-	4 394 927	1 030 063		

- Income for Equitable share is 100% but a journal was captured incorrectly on the financial system. Correction journal will be done in May 2026.
- Housing (TWK)- Duplicate reversal journals amounting to R 3 million were processed for invoices paid by Provincial Treasury (PT).
- Journals are still to be processed against housing during May 2026.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10

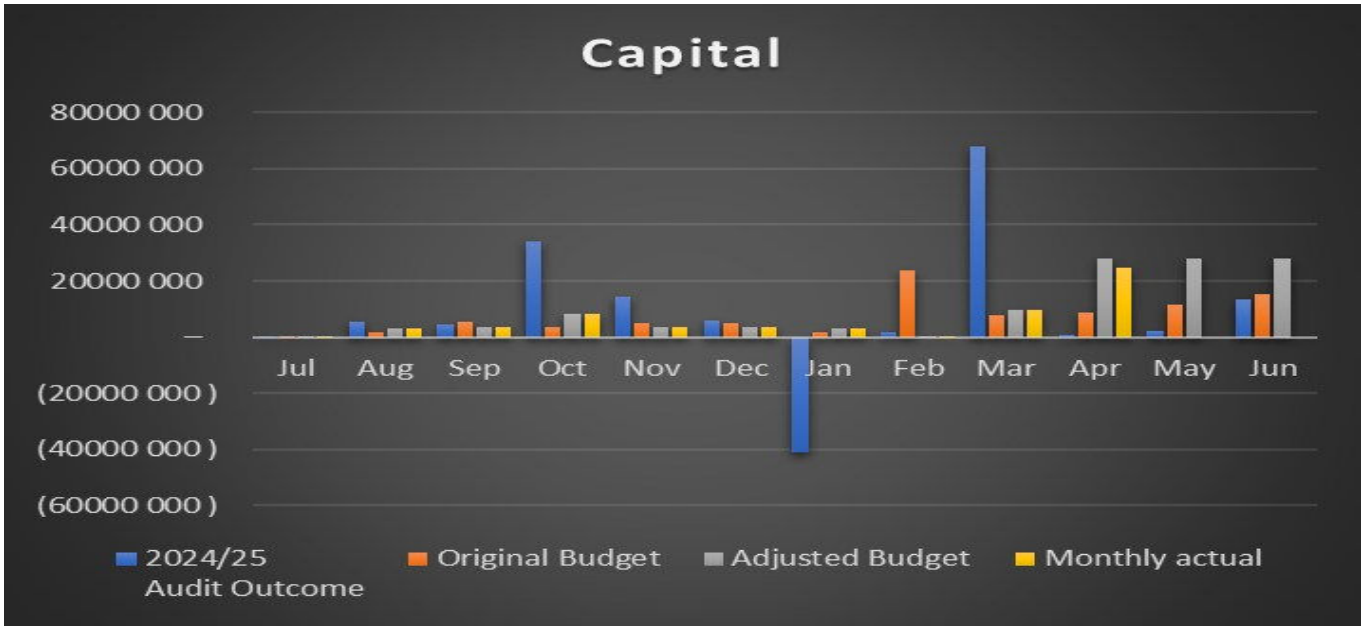
April

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	-	877	2	193	420	(227)	-54%	877
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	2 916	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	76 493	37 079	45 318	24 564	27 344	16 959	10 385	61%	45 318
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	2 317	13 594	16 414	2 194	13 476	12 993	484	4%	16 414
Vote 14 - Water	10 013	-	1 300	-	-	433	(433)	-100%	1 300
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	93 194	50 673	63 909	26 760	41 013	30 805	10 209	33%	63 909
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	2 562	23	2 227	2 323	(97)	-4%	2 562
Vote 2 - Community Services	7 777	6 400	5 000	-	-	1 667	(1 667)	-100%	5 000
Vote 3 - Corporate services	348	364	470	-	369	403	(34)	-8%	470
Vote 4 - Electricity	125	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	1 745	8 209	34 909	(2 133)	7 517	18 070	(10 553)	-58%	34 909
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	450	-	-	150	(150)	-100%	450
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	3 472	10 793	7 335	35	6 751	6 923	(171)	-2%	7 335
Vote 14 - Water	2 040	12 281	3 589	6	1 181	1 980	(799)	-40%	3 589
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15 633	38 157	54 315	(2 070)	18 045	31 515	(13 470)	-43%	54 315
Total Capital Expenditure	108 827	88 830	118 224	24 690	59 059	62 320	(3 262)	-5%	118 224
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	7 582	23	2 596	4 243	(1 647)	-39%	7 582
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 179	6 874	7 582	23	2 596	4 243	(1 647)	-39%	7 582
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	78 796	45 288	80 619	22 433	34 369	34 830	(462)	-1%	80 619
Community and social services	65	-	400	-	-	133	(133)	-100%	400
Sport and recreation	1 114	-	877	2	193	420	(227)	-54%	877
Public safety	8	-	-	-	-	-	-	-	-
Housing	77 609	45 288	79 342	22 431	34 176	34 277	(101)	0%	79 342
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	971	-	1 384	-	686	918	(233)	-25%	1 384
Planning and development	629	-	1 384	-	686	918	(233)	-25%	1 384
Road transport	341	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	20 882	36 668	28 638	2 235	21 408	22 328	(920)	-4%	28 638
Energy sources	3 040	-	-	-	-	-	-	-	-
Water management	12 052	12 281	4 889	6	1 181	2 413	(1 232)	-51%	4 889
Waste water management	5 789	24 387	23 749	2 229	20 228	19 915	312	2%	23 749
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	108 827	88 830	118 224	24 690	59 059	62 320	(3 262)	-5%	118 224
Funded by:									
National Government	25 783	27 537	28 199	2 229	20 228	21 399	(1 171)	-5%	28 199
Provincial Government	12 607	44 700	3 834	(3 122)	4 509	6 365	(1 856)	-29%	3 834
District Municipality	55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 444	72 237	32 034	(893)	24 737	27 764	(3 027)	-11%	32 034
Borrowing	0	10 000	-	-	(0)	(0)	-	-	-
Internally generated funds	70 382	6 593	86 190	25 583	34 322	34 556	(234)	-1%	86 190
Total Capital Funding	108 827	88 830	118 224	24 690	59 059	62 320	(3 262)	-5%	118 224

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	Budget Year 2025/26								
	2024/25	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	-		21%
February	1 688	23 684	234	234	24 906	24 906	-		21%
March	68 076	7 674	9 462	9 462	34 368	34 368	-		29%
April	672	8 716	27 952	24 690	59 059	62 320	(3 262)	-5,2%	50%
May	1 993	11 521	27 952	-	-	90 272	-		
June	13 456	15 261	27 952	-	-	118 224	-		
Total Capital expenditure	108 827	88 830	118 224	59 059					

The **Total Capital Expenditure** for the year-to-date amounts to R 59 million against the adjusted budget of R 118 million and the percentage spend is 50% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 95% (an underspent of 5%).



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

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2025 - 2026																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS	
10																	
LAND AND BUILDINGS																	
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	884 412	884 412	-	-	685 521	751 818	198 891	22%		
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	-	-	800 000	-	-	-	-	-	-	-	0%	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	450 000	-	-	150 000	450 000	100%	Mar 2026 - Appeal period is over and the contract will be signed once the final letter is submitted. Apr 2026 - The contractors are on site. The funds will be spent.			
Subtotal					-	1 370 770	884 412	2 434 412	1 334 412	-	-	685 521	901 818	648 891	49%		
WATER RESERVOIRS & RETICULATION																	
077010000340	Smart meter replacement	Whole of Municipality	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.	
077010000342				WC Municipal Financial Recovery Services Grant	-	-	-	2 500 000	2 500 000	5 646	96 075	91 686	890 693	2 312 239	92%	In April 2026, 700 meters were received into stores and installation will resume once the handheld programming devices arrive.	
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	3 150 362	3 150 362	3 150 362	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.		
077011300332				Capital out of Revenue	4 130 609	4 130 609	4 130 609	1 088 887	1 088 887	-	-	1 088 887	1 088 887	0	0%		
077011400330	Upgrading RSE WTP	Riversonderend	Water: Treatment Works	MIG	-	-	-	1 300 000	1 300 000	-	-	-	433 333	1 300 000	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. Apr 2026 - The appointment of consulting engineers will be tabled at the next Bid Adjudication Committee (BAC) on 08 May 2026. The funds will be spent.	
Subtotal					12 280 971	12 280 971	12 280 971	4 888 887	4 888 887	5 646	96 075	1 180 573	2 412 913	3 612 239	74%		

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	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS	
													10				
ELECTRICITY RETICULATION																	
077510000200	Electrification TWK Area	Whole of Municipality	Electricity: Distribution	INEP	-	-	-	1 277 437	-	-	-	-	-	-	0%	Budget was removed with the April 2026 Adjustment Budget.	
Subtotal					-	-	-	1 277 437	-	-	-	-	-	-	0%		
SEWERAGE																	
076010200090	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Grabouw	Sewerage: Networks	MIG	10 792 572	10 792 572	10 792 572	7 335 315	7 335 315	34 934	-	6 751 495	6 922 812	583 820	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 - Awaiting the letters of appointment from SCM in order to start with the appeal period.</p> <p>Jan, Feb, Mar & Apr 2026 - The letters of appointment are still pending due to unsigned Bid Adjudication Committee (BAC) minutes.</p>	
076010200092				MIG	-	-	-	2 662 295	-	1	-	1	-	1	-		1
076011700900	Upgrading of Botrivier Waste Water Treatment Works (WWTW)	Botrivier	Sewerage: Treatment Works	MIG	13 594 457	13 594 457	13 594 457	15 751 714	15 751 714	2 194 315	-	12 814 302	12 330 563	2 937 412	19%		
076011700901				MIG	-	-	-	662 018	662 018	-	-	662 018	662 018	-	0		0%
Subtotal					24 387 029	24 387 029	24 387 029	26 411 342	23 749 047	2 229 250	-	20 227 815	19 915 393	3 521 232	15%		

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
10																
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	83 333	125 000	0%	Budget was removed with the February 2026 Adjustment Budget.
072111200113	Grabouw- Hillside Tops	Grabouw	Human Settlements	Capital out of Revenue	288 170	288 170	288 170	288 170	288 170	-	-	-	96 057	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	300 170	300 170	-	-	-	100 057	300 170	100%	
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	5 621 000	-	-	2 108 400	-	1 844 850	2 635 500	1 844 850	0%	Budget was removed with the February 2026 Adjustment Budget.
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant	10 560 000	10 560 000	10 560 000	-	-	-	-	1 269 052	846 035	1 269 052	0%	Budget was removed with the February 2026 Adjustment Budget.
072111501213	Greyton Erf 595 (538)(Yield reduced)(393)	Genadendal / Greyton	Human Settlements	Human Settlement Grant	10 000 000	10 000 000	10 000 000	-	-	1 019 158	-	185 595	803 168	185 595	0%	Budget was removed with the February 2026 Adjustment Budget.
072111700112	Botrivier Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	-	-	-	-	307 147	204 765	307 147	0%	Budget was removed with the February 2026 Adjustment Budget.
072111700113	Botrivier Beaumont (1046) IRDP Services Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant	10 400 000	10 400 000	10 400 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
072111701217	Botrivier Beaumont Planning	Botrivier	Human Settlements	Capital out of Revenue	-	-	-	-	307 147	-	-	-	102 382	307 147	100%	
072111101211	Caledon Riemvasmaal Planning	Caledon	Human Settlements	Capital out of Revenue	-	-	-	-	125 000	-	-	-	41 667	125 000	100%	
072111501215	Greyton 595 Planning	Genadendal / Greyton	Human Settlements	Capital out of Revenue	-	-	-	-	185 595	-	-	-	61 865	185 595	100%	
Subtotal					45 288 340	45 288 340	45 288 340	588 340	1 206 082	3 127 558	-	3 731 645	4 974 829	2 525 563	-209%	

- TWK Housing- Duplicate reversal journals amounting to R 3 million were processed for invoices paid directly to suppliers by Provincial Treasury.
- Journals are still to be processed against housing during May 2026.
- Provincial Housing- Roodakke(1054): Duplicate reversal journal amounting to R 25 thousand was processed for invoices paid by Provincial Treasury.

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
10																
PROVINCIAL HOUSING																
072111301243	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	24 700 000	24 700 000	24 700 000	24 700 000	24 683 157	-	24 683 157	8 233 333	16 843	0%	Budget fully spent.
072111200115	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	3 000 000	3 000 000	-	-	1 253 258	1 835 505	1 746 743	58%	
072111200116	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	8 336 000	8 336 000	-	-	-	2 778 667	8 336 000	100%	
072111200117	Grabouw- Hillside (321) (102+219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	9 200 000	9 200 000	-	-	-	3 066 667	9 200 000	100%	
072111300117	Villiersdorp Berg en Dal (182)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	2 600 000	2 600 000	-	-	-	866 667	2 600 000	100%	
072111101214	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	11 000 000	11 000 000	-	-	-	3 666 667	11 000 000	100%	
072111700114	Botriver Beaumont Services Ph1(272) Ph2(774)	Botriver	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	7 000 000	7 000 000	900 370	-	1 081 623	2 454 169	5 918 377	85%	
072111200110	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 300 000	5 300 000	25 000	-	-	1 783 333	5 300 000	100%	
072111300111	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 000 000	5 000 000	-	-	3 426 151	3 950 767	1 573 849	31%	
072111501214	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal / Greyton	Human Settlements	Human Settlements Grant (In-Kind)	-	-	-	2 000 000	2 000 000	-	-	-	666 667	2 000 000	100%	
Subtotal					-	24 700 000	24 700 000	78 136 000	78 136 000	25 558 527	-	30 444 188	29 302 441	47 691 812	61%	
SPORTFIELDS																
073115200122				Loans	-	1 600 000	1 600 000	-	-	-	1 514	-	0	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	763 177	1 673	-	192 741	381 771	570 436	75%	Feb 2026 - A journal entry must be processed for the work completed. The rest of the funds will be spent on a borehole and minor construction works. Mar & Apr 2026 - Consultant has been appointed and funds will be spent.
073115200123				Capital out of Revenue	-	-	-	-	114 000	-	-	-	38 000	114 000	100%	
Subtotal					-	1 600 000	1 600 000	574 967	877 177	1 673	1 514	192 741	419 771	682 921	78%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2025 - 2026

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2025 - 2026	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
10																
FLEET																
073113000124	Upgrading of Fleet			Loans	5 000 000	3 400 000	3 400 000	-	-	-	-	-	-	-	0%	Budget was removed with the February 2026 Adjustment Budget.
073113000129	Purchase of Fleet	Whole of Municipality	Fleet Management	MIG	-	-	-	3 150 362	3 150 362	-	-	-	1 050 121	3 150 362	100%	The purchase order has been issued, and we are awaiting for delivery of the vehicles. The delivery will be undertaken in accordance with transversal contract (RT 57) guidelines.
073113000127				Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	1 400 000	1 400 000	-	851 656	-	466 667	548 344	39%	
Subtotal					6 400 000	4 800 000	4 800 000	4 550 362	4 550 362	-	851 656	-	1 516 787	3 698 706	81%	
OFFICE EQUIPMENT																
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	364 000	364 000	364 000	364 000	360 000	-	-	359 928	359 952	72	0%	The available budget is a saving.
071115000450	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	50 000	10 000	-	-	9 355	9 570	645	6%	The available budget is a saving.
071115000470	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	100 000	100 000	-	-	-	33 333	100 000	100%	The funds will be utilised for replacement of damaged or stolen CCTV cameras. The requisition has been finalised and the contract is waiting for an approval on Collaborator. The end-user department must also identify and submit the needs to the service provider so they can perform a site survey and provide a quotation. The needs analysis meeting will be held in 05 May 2026.
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	10 000	9 566	-	2 889	6 677	7 640	0	0%	The available budget is a saving.
071510900541	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	30 000	135 000	-	-	-	45 000	135 000	100%	
071510900470	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	320 000	127 000	22 502	-	22 502	42 333	104 498	82%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	50 000	50 000	50 000	2 000 000	2 000 000	-	-	1 949 814	1 966 543	50 186	3%	Awaiting for finalization of insurance claims.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	10 000	10 000	10 000	-	6 505	-	3 333	3 495	35%	
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	280 000	280 000	-	-	247 741	258 494	32 259	12%	
073110201550	Machinery and Equipment (New)	Grabouw	Community Services	WC Municipal Intervention Grant	-	-	-	200 000	200 000	-	-	-	66 667	200 000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	WC Municipal Intervention Grant	-	-	-	200 000	200 000	-	-	-	66 667	200 000	100%	
073112201550	Machinery and Equipment (New)	Grabouw	Community Services	Municipal Service Delivery and Capacity Building Grant	-	-	-	50 000	50 000	-	-	-	16 667	50 000	100%	
Subtotal					474 000	474 000	474 000	3 614 000	3 481 566	22 502	9 394	2 596 017	2 876 199	876 155	25%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	122 475 746	118 223 533	24 690 040	958 639	59 058 501	62 320 151	58 206 393	49%	

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) - M10

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	316 712	(333)	258 197	276 265	(18 069)	-6,5%	316 712
Vote 2 - Community Services	48 289	48 458	62 829	869	20 409	21 925	(1 516)	-6,9%	62 829
Vote 3 - Corporate services	609	6 746	7 553	1 101	4 546	4 815	(268)	-5,6%	7 553
Vote 4 - Electricity	166 610	192 659	196 719	13 483	154 588	154 643	(55)	0,0%	196 719
Vote 5 - Economic Development and Planning	86 839	59 759	93 783	23 863	39 569	41 732	(2 163)	-5,2%	93 783
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	23 433	29 613	34 083	-	19 208	24 166	(4 959)	-20,5%	34 083
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	62 720	64 932	64 044	3 866	50 460	52 411	(1 951)	-3,7%	64 044
Vote 13 - Waste water management	62 776	66 373	65 756	6 790	53 653	53 160	493	0,9%	65 756
Vote 14 - Water	117 617	122 030	133 752	11 532	121 313	117 772	3 542	3,0%	133 752
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	856 042	922 836	975 232	61 170	721 944	746 890	(24 946)	-3,3%	975 232
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	99 617	7 912	77 726	79 748	(2 022)	-2,5%	99 617
Vote 2 - Community Services	175 434	187 874	192 954	13 913	145 182	151 831	(6 649)	-4,4%	192 954
Vote 3 - Corporate services	81 686	90 148	92 775	5 254	55 756	61 421	(5 665)	-9,2%	92 775
Vote 4 - Electricity	153 602	182 675	186 647	13 727	134 635	142 821	(8 186)	-5,7%	186 647
Vote 5 - Economic Development and Planning	34 425	42 397	50 560	4 343	31 150	34 725	(3 574)	-10,3%	50 560
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 684	719	7 139	7 508	(369)	-4,9%	9 684
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	19 474	4 937	15 301	13 401	1 900	14,2%	19 474
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	73 911	80 162	80 396	4 489	43 140	48 313	(5 172)	-10,7%	80 396
Vote 13 - Waste water management	64 616	67 499	70 876	4 897	51 192	54 488	(3 296)	-6,0%	70 876
Vote 14 - Water	89 225	92 654	102 978	5 653	75 385	80 814	(5 429)	-6,7%	102 978
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	797 488	884 103	905 962	65 844	636 606	675 070	(38 464)	-5,7%	905 962
Surplus/ (Deficit) for the year	58 554	38 733	69 270	(4 674)	85 337	71 820	13 517	18,8%	69 270

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

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	13 327	139 349	139 342	7	0%	165 981
Service charges - Water	98 182	103 720	115 999	11 351	103 928	100 384	3 544	4%	115 999
Service charges - Waste Water Management	46 372	49 742	49 988	6 713	44 373	41 769	2 604	6%	49 988
Service charges - Waste management	44 412	46 549	46 603	3 800	39 140	39 095	46	0%	46 603
Sale of Goods and Rendering of Services	4 482	26 616	8 888	502	3 539	3 329	210	6%	8 888
Agency services	8 352	8 417	8 417	198	6 962	7 315	(353)	-5%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	26 380	1 978	20 480	21 128	(648)	-3%	26 380
Interest from Current and Non Current Assets	3 484	6 169	3 300	479	2 434	2 404	31	1%	3 300
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	153	1 677	1 708	(31)	-2%	2 076
Licence and permits	71	76	76	5	71	70	2	2%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	5 427	(29)	3 656	4 265	(610)	-14%	5 427
Non-Exchange Revenue									
Property rates	161 347	173 070	170 753	11 040	149 165	149 001	164	0%	170 753
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	43 941	711	7 036	6 820	217	3%	43 941
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	186 152	(14 426)	134 320	161 215	(26 894)	-17%	186 152
Interest	4 020	4 554	3 679	257	2 839	2 948	(108)	-4%	3 679
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	21 447	747	5 882	5 572	310	6%	21 447
Gains on disposal of Assets	-	114	114	1 932	1 990	77	1 913	2501%	114
Other Gains	-	5 546	3 840	-	205	1 417	(1 212)	-86%	3 840
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	863 062	38 739	667 048	687 857	(20 809)	-3%	863 062
Expenditure By Type									
Employee related costs	281 509	315 821	313 696	23 705	242 090	249 792	(7 702)	-3%	313 696
Remuneration of councillors	13 148	15 017	15 017	1 112	11 055	11 634	(579)	-5%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	10 815	103 586	108 250	(4 664)	-4%	139 207
Inventory consumed	39 711	41 790	45 840	3 401	31 271	33 860	(2 589)	-8%	45 840
Debt impairment	100 461	116 591	110 914	10 630	83 887	85 809	(1 922)	-2%	110 914
Depreciation and amortisation	41 321	35 541	43 848	2 804	28 836	31 971	(3 135)	-10%	43 848
Interest	47 204	47 551	54 459	1 107	18 440	22 646	(4 206)	-19%	54 459
Contracted services	58 563	60 429	64 090	8 210	36 845	40 454	(3 608)	-9%	64 090
Transfers and subsidies	5 501	12 080	11 549	1 210	2 294	4 572	(2 278)	-50%	11 549
Irrecoverable debts written off	-	0	16 650	-	19 561	18 591	970	5%	16 650
Operational costs	78 672	94 466	86 948	2 850	58 701	66 217	(7 516)	-11%	86 948
Losses on Disposal of Assets	7 677	64	64	-	-	21	(21)	-100%	64
Other Losses	3 616	5 546	3 680	-	40	1 253	(1 213)	-97%	3 680
Total Expenditure	797 488	884 103	905 962	65 844	636 606	675 070	(38 464)	-6%	905 962
Surplus/(Deficit)	(44 886)	(33 554)	(42 900)	(27 106)	30 441	12 787	17 654	138%	(42 900)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	32 034	(3 127)	22 502	27 764	(5 262)	-19%	32 034
Transfers and subsidies - capital (in-kind)	64 996	50	80 136	25 559	32 394	31 269	1 125	4%	80 136
Surplus/(Deficit) after capital transfers & contributions	58 554	38 733	69 270	(4 674)	85 337	71 820	13 517	19%	69 270
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 554	38 733	69 270	(4 674)	85 337	71 820	13 517	19%	69 270
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 554	38 733	69 270	(4 674)	85 337	71 820	13 517	19%	69 270
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 554	38 733	69 270	(4 674)	85 337	71 820	13 517	19%	69 270

As depicted in the above schedule the year-to-date variance for revenue is 3% and the expenditure is 6% below the year-to-date budget.

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

Service charges- Waste Water Management

In April, the industrial effluent levy of R 3 million exceeded the quarterly revenue budget.

Sale of Goods and Rendering of Services

Project	Original Budget Estimated income value	Adjustment Budget Estimated income value	YTD Income April 2026	Comment
Bergsig GAP (KN01/2024-25)	R 1 575 415	R 1 575 415	R 928 029	Value has been reduced due to withdrawal from bidders. The current value based on performance from bidders are R 1 320 540
Sale of Erf 1274 Greyton	R 1 400 000	R 1 400 000	R -	Awaiting finale signed Deed of Sale from Department of Infrastructure. Awaiting final Town Planning approval. Item will serve at Town Planning Tri-bunal early January 2026
Sale of Erf 911 RSE	R 2 000 000	R 2 000 000	R -	Disposal process to be presented to Bid Specification Committee in January 2026 The tender was advertised as TPM05/2025/26 and is currently in evaluation phase with Supply Chain Management department.
Sale of 73 Industrial Erven Caledon	R 8 195 440	R -	R -	Tender was only cancelled 21 October 2025. New disposal process must be initiated and be presented to Council early 2026. This item might stand over to 2026-27 as a new project. Budget remove February 2026 adjustment budget
Sale of Victoria Hall Caledon	R 9 532 350	R -	R -	Budget removed with April 2026 Adjustment Budget.
Projected Income	R 22 703 205	R 4 975 415	R 928 029	

Agency services

A journal to recognize revenue for April 2026 was processed after the month-end was finalised.

Operational Revenue (Exchange Revenue)

The variance is mainly due to development charges that were not raised in the current month.

Gains on disposal of Assets

The proceeds from sale of property and the auction held is recorded in April 2026. However, the cost of assets disposed of will reflect in May 2026.

Other Gains

Other gains mainly relates to actuarial gains and will be accounted for in June 2026.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	9 807	10 329	(522)	-5%	13 349
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	85	102	102	9	86	85	0	0%	102
Motor Vehicle Allowance	204	240	240	10	115	150	(35)	-24%	240
Cellphone Allowance	1 260	1 326	1 326	106	1 048	1 070	(22)	-2%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 112	11 055	11 634	(579)	-5%	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	4 753	5 475	(722)	-13%	7 865
Pension and UIF Contributions	11	13	322	1	13	115	(102)	-89%	322
Medical Aid Contributions	-	-	325	-	-	108	(108)	-100%	325
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	228	656	826	230	230	275	(46)	-17%	826
Motor Vehicle Allowance	499	752	688	58	567	569	(2)	0%	688
Cellphone Allowance	94	130	180	12	115	129	(14)	-11%	180
Other benefits and allowances	39	152	168	8	84	107	(22)	-21%	168
Sub Total - Senior Managers of Municipality	5 129	9 143	10 373	781	5 761	6 778	(1 017)	-15%	10 373
% increase		78,3%	102,3%						102,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	206 804	15 977	166 016	168 961	(2 945)	-2%	206 804
Pension and UIF Contributions	31 279	38 083	35 336	2 779	27 874	28 508	(635)	-2%	35 336
Medical Aid Contributions	10 732	11 630	11 511	999	9 491	9 498	(7)	0%	11 511
Overtime	11 187	6 533	11 284	754	7 862	8 136	(274)	-3%	11 284
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	10 860	13 278	12 208	991	9 934	10 031	(97)	-1%	12 208
Cellphone Allowance	812	1 061	989	74	743	776	(33)	-4%	989
Housing Allowances	1 848	1 075	1 123	92	926	930	(4)	0%	1 123
Other benefits and allowances	10 072	7 880	11 557	917	8 754	9 077	(323)	-4%	11 557
Payments in lieu of leave	4 724	500	5 300	117	1 342	2 584	(1 241)	-48%	5 300
Long service awards	1 105	1 780	1 964	-	1 344	1 551	(207)	-13%	1 964
Post-retirement benefit obligations	2 379	2 669	2 377	-	-	792	(792)	-100%	2 377
Acting and post related allowance	3 283	185	2 870	224	2 043	2 169	(127)	-6%	2 870
Sub Total - Other Municipal Staff	276 380	306 678	303 322	22 923	236 328	243 014	(6 685)	-3%	303 322
% increase		11,0%	9,7%						9,7%
Total Parent Municipality	294 657	330 838	328 713	24 817	253 145	261 426	(8 281)	-3%	328 713
		12,3%	11,6%						11,6%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Sub Total - Executive members Board	-	-	-	-	-	-	-	-	-
% increase									
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase									
Other Staff of Entities									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	294 657	330 838	328 713	24 817	253 145	261 426	(8 281)	-3%	328 713
% increase		12,3%	11,6%						11,6%
TOTAL MANAGERS AND STAFF	281 509	315 821	313 696	23 705	242 090	249 792	(7 702)	-3%	313 696

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councilors and temporary workers. The active permanent employees on the system are 639, council members 27 and temporary workers on the system are 120. The active permanent employees include 2 new employees, 1 resignation, 2 retired and 1 disability. The active temporary workers include 29 contracts that expired for the month of April 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for April 2026 amounts to R 754 thousand.

Expenditure on Repairs & Maintenance by asset class

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

Description	2024/25		Budget Year 2025/26						
	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	100 917	4 761	73 667	79 576	5 909	7,4%	100 917
Roads Infrastructure	26 062	28 898	27 192	1 830	19 934	21 133	1 199	5,7%	27 192
Roads	26 049	28 849	27 143	1 830	19 934	21 117	1 183	5,6%	27 143
Road Furniture	13	48	48	-	-	16	16	100,0%	48
Storm water Infrastructure	30	210	156	-	20	65	45	69,8%	156
Drainage Collection	-	10	10	-	7	8	1	13,3%	10
Storm water Conveyance	30	200	146	-	13	57	44	77,6%	146
Electrical Infrastructure	12 053	15 283	13 612	936	10 501	10 914	412	3,8%	13 612
LV Networks	12 053	15 283	13 612	936	10 501	10 914	412	3,8%	13 612
Water Supply Infrastructure	17 986	21 459	21 714	(680)	15 563	18 067	2 504	13,9%	21 714
Dams and Weirs	-	25	22	-	22	22	0	0,0%	22
Water Treatment Works	5 224	7 235	7 426	448	5 435	5 800	365	6,3%	7 426
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12 762	14 199	14 267	(1 129)	10 107	12 246	2 139	17,5%	14 267
Sanitation Infrastructure	32 070	34 231	34 493	2 514	25 523	26 837	1 314	4,9%	34 493
Pump Station	1	145	83	-	48	59	12	19,9%	83
Reticulation	23 657	25 773	26 165	1 827	18 889	20 096	1 208	6,0%	26 165
Waste Water Treatment Works	8 411	8 313	8 245	688	6 587	6 681	94	1,4%	8 245
Solid Waste Infrastructure	3 327	4 718	3 750	160	2 125	2 560	435	17,0%	3 750
Landfill Sites	3 325	4 713	3 745	160	2 124	2 558	434	17,0%	3 745
Waste Drop-off Points	2	5	5	-	1	2	1	51,5%	5
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	11 403	13 998	13 051	1 201	8 867	9 461	594	6,3%	13 051
Community Facilities	11 244	13 604	12 438	1 176	8 688	9 154	466	5,1%	12 438
Halls	1 421	1 834	2 247	363	1 319	1 387	68	4,9%	2 247
Museums	-	10	-	-	-	-	-	-	-
Libraries	8	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	90	909	729	93	379	434	55	12,6%	729
Public Open Space	8 096	9 630	8 582	648	6 375	6 679	303	4,5%	8 582
Nature Reserves	1 624	1 104	778	66	573	597	24	4,0%	778
Public Ablution Facilities	0	82	67	6	40	45	5	11,8%	67
Taxi Ranks/Bus Terminals	4	35	35	-	2	13	11	87,6%	35
Sport and Recreation Facilities	159	394	612	25	179	307	128	41,7%	612
Outdoor Facilities	159	394	612	25	179	307	128	41,7%	612
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	21	40	50	1	15	26	11	41,5%	50
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	21	40	50	1	15	26	11	41,5%	50
Improved Property	21	40	50	1	15	26	11	41,5%	50
Other assets	7 655	11 352	11 950	908	6 583	7 767	1 183	15,2%	11 950
Operational Buildings	6 816	10 533	11 245	862	6 024	7 189	1 165	16,2%	11 245
Municipal Offices	6 709	10 278	11 081	843	5 921	7 079	1 158	16,4%	11 081
Workshops	107	256	163	19	104	111	7	6,5%	163
Housing	839	818	706	46	559	577	18	3,1%	706
Social Housing	839	818	706	46	559	577	18	3,1%	706
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	8 777	9 905	9 806	637	8 061	8 218	157	1,9%	9 806
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	8 777	9 905	9 806	637	8 061	8 218	157	1,9%	9 806
Computer Software and Applications	8 777	9 905	9 806	637	8 061	8 218	157	1,9%	9 806
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	217	206	206	4	199	199	(0)	-0,2%	206
Furniture and Office Equipment	217	206	206	4	199	199	(0)	-0,2%	206
Machinery and Equipment	1 812	764	1 108	90	396	573	177	30,9%	1 108
Machinery and Equipment	1 812	764	1 108	90	396	573	177	30,9%	1 108
Transport Assets	4 252	7 618	7 217	104	4 137	5 094	957	18,8%	7 217
Transport Assets	4 252	7 618	7 217	104	4 137	5 094	957	18,8%	7 217
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	125 666	148 681	144 304	7 706	101 925	110 914	8 989	8,1%	144 304

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 - M10 April

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	10 195	146 859	146 206	654	0%	165 289
Service charges	296 988	307 731	319 897	23 335	284 089	280 468	3 621	1%	319 897
Other revenue	22 421	56 218	48 047	14 107	35 124	30 027	5 097	17%	48 047
Transfers and Subsidies - Operational	60 366	166 497	160 341	1 095	162 294	161 199	1 095	1%	160 341
Transfers and Subsidies - Capital	103 395	72 237	30 487	-	30 487	30 487	(0)	0%	30 487
Interest	7 918	9 391	6 246	948	8 440	7 077	1 363	19%	6 246
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(577 538)	(643 794)	(628 181)	(44 843)	(539 498)	(544 038)	(4 540)	1%	(628 181)
Interest	(16 637)	(24 274)	(33 274)	(1 107)	(21 641)	(23 810)	(2 169)	9%	(33 274)
Transfers and Subsidies	(4 916)	(12 080)	(11 549)	(1 210)	(2 294)	(3 317)	(1 024)	31%	(11 549)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	57 303	2 519	103 861	84 298	(19 563)	-23%	57 303
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	1 932	1 990	58	1 932	3349%	50
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	6 157	(692)	-	-	-	-	-		-
Payments									
Capital assets	(41 146)	(88 780)	(33 783)	(24 690)	(59 059)	(34 173)	24 885	-73%	(33 783)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(33 734)	(22 758)	(57 069)	(34 116)	22 953	-67%	(33 734)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	718	391	343	62	572	454	118	26%	343
Payments									
Repayment of borrowing	(14 896)	(21 257)	(33 477)	-	(25 928)	(28 445)	(2 516)	9%	(33 477)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(33 134)	62	(25 356)	(27 990)	(2 634)	9%	(33 134)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(9 565)	(20 176)	21 437	22 192			(9 565)
Cash/cash equivalents at beginning:	16 383	11 736	17 624	59 237	17 624	17 624			17 624
Cash/cash equivalents at month/year end:	17 624	7 964	8 060	39 061	39 061	39 817			8 060

Cash/cash equivalents at the month/year end:	39 061 030
Unspent grants	8 761 973
Contribution CRR	5 634 263
Call Deposit Investment -Ring fenced	20 701 641
Net cash & cash equivalents	3 963 153

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	3 963 153
Fixed Monthly Operating Expenditure (budget)	59 955 530
Cost coverage ratio	2 days
Working Capital ratio	0,4

Investments

The municipality has an amount of R 26 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 21 million is ring-fenced for the grants.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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%	30 April 2026	19 395	112	(2 056)	3 250	20 702
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,50%	30 April 2026	3 889	21	-	1 724	5 634
							-	-	-	-	-
Municipality sub-total							23 558	133	(2 056)	4 974	26 610
Entities											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							23 558	133	(2 056)	4 974	26 610

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: April 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/04/2026	Interest paid	Repayments	Balance 30/04/2026
		%	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	2 646	-	-	2 646
DBSA	103313/1	9.85	31/3/2029	6 597	-	-	6 597
DBSA	103817/3	11,06	21/12/2030	5 318	-	-	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	27/06/2027	2 158	-	-	2 158
ABSA	3050777789	9,19	30/6/2026	234	-	-	234
ABSA	3050777763	9,62	30/06/2029	1 508	-	-	1 508
ABSA	3052887574	9,19	30/06/2027	808	-	-	808
ABSA	3054670983	8,66	30/10/2026	1 683	-	-	1 683
ABSA	3054671133	9,19	30/10/2028	2 225	-	-	2 225
ABSA	3054671256	9,89	30/10/2031	1 339	-	-	1 339
ABSA	3058757317	10,53	30/06/2028	740	-	-	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				132 531	-	-	132 531

Outstanding loans at the end of April 2026 amount to R 133 million. Long term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	158 489	13 323	124 493	146 046	(21 553)	-14,8%	158 489
Local Government Equitable Share	140 900	150 030	150 030	12 766	118 658	139 707	(21 050)	-15,1%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	172	1 261	1 369	(109)	-7,9%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	51	1 541	1 626	(86)	-5,3%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 629	334	3 034	3 343	(309)	-9,2%	4 629
Integrated National Electrification Programme [Schedule 5B]	357	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	230	-	-	-	-	-	-	-	-
Provincial Government:	12 171	24 295	27 281	6 148	14 198	14 713	(515)	-3,5%	27 281
Community Development Workers	86	113	185	-	83	117	(34)	-29,0%	185
Human Settlement Development	1 488	2 080	10	-	10	27	(17)	-63,1%	10
Human Settlement Grant (In-Kind)	-	-	11 201	1 412	2 107	4 197	(2 090)	-49,8%	11 201
Informal Settlements	-	10 000	128	-	-	279	(279)	-100,0%	128
Library Service	9 938	10 307	10 307	748	7 895	8 200	(305)	-3,7%	10 307
Maintenance of Main Roads	140	145	3 953	3 808	3 925	1 395	2 529	181,3%	3 953
Municipal Water Resilience Grant	519	1 650	-	-	-	-	-	-	-
Thusong Centre	-	-	6	-	-	2	(2)	-100,0%	6
Financial Management Capacity Building Grant	-	-	341	152	152	114	39	33,9%	341
Municipal Service Delivery and Capacity Building Grant	-	-	250	27	27	83	(56)	-67,4%	250
WC Municipal Interventions Grant	-	-	900	-	-	300	(300)	-100,0%	900
District Municipality:	212	-	-	-	-	-	-	-	-
Safety Project Grant	212	-	-	-	-	-	-	-	-
Other grant providers:	449	4	382	-	-	(85)	85	-100,0%	382
Public Contributions and Donations	-	4	64	-	-	21	(21)	-100,0%	64
National Skills Fund (SETA)	449	-	318	-	-	(106)	106	-100,0%	318
Total operating expenditure of Transfers and Grants:	160 915	182 290	186 152	19 471	138 692	160 674	(21 983)	-13,7%	186 152
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	28 199	2 229	20 228	21 399	(1 171)	-5,5%	28 199
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	28 199	2 229	20 228	21 399	(1 171)	-5,5%	28 199
Integrated National Electrification Programme (Municipal)	2 380	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-	-	-
Provincial Government:	9 922	44 700	3 834	6	1 395	5 325	(3 930)	-73,8%	3 834
Human Settlements	2 721	10 000	-	-	186	803	(618)	-76,9%	-
Informal Settlements	6 516	34 700	-	-	432	3 770	(3 337)	-88,5%	-
Regional socio economic projects (RSEP)	629	-	884	-	686	752	(66)	-8,8%	884
Financial Management Capacity Building Grant	55	-	-	-	-	-	-	-	-
Western Cape Municipal Financial Recovery Services Grant	-	-	2 500	6	92	-	92	#DIV/0!	2 500
Municipal Service Delivery and Capacity Building Grant	-	-	50	-	-	-	-	-	50
WC Municipal Interventions Grant	-	-	400	-	-	-	-	-	400
District Municipality:	55	-	-	-	-	-	-	-	-
Safety Project Grant	55	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	35 759	72 237	32 034	2 235	21 623	26 723	(5 101)	-19,1%	32 034
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	218 185	21 706	160 314	187 398	(27 083)	-14,5%	218 185

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

SECTION 7 - DEBTORS

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

WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	Budget Year 2025/26									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	15 210	7 679	3 713	3 552	5 711	4 172	12 353	49 407	101 799	75 196
Trade and Other Receivables from Exchange Transactions - Electricity	8 815	2 315	212	137	157	234	375	927	13 171	1 830
Receivables from Non-exchange Transactions - Property Rates	10 741	5 973	1 658	1 011	1 534	1 203	8 977	17 550	48 645	30 274
Receivables from Exchange Transactions - Waste Water Management	6 991	6 186	3 966	1 534	4 266	1 749	9 245	48 147	82 084	64 941
Receivables from Exchange Transactions - Waste Management	3 462	7 764	1 929	1 700	4 770	1 992	10 600	56 172	88 388	75 233
Receivables from Exchange Transactions - Property Rental Debtors	96	111	12	12	40	5	32	581	889	670
Interest on Arrear Debtor Accounts	2 692	11 640	3 393	2 312	7 080	3 046	15 693	73 883	119 739	102 014
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(7 050)	747	364	215	443	456	1 410	3 457	42	5 982
Total By Income Source	40 956	42 415	15 246	10 475	24 000	12 856	58 685	250 124	454 757	356 140
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	1 826	1 295	487	139	138	132	1 428	4 151	9 597	5 988
Commercial	23 726	3 707	978	842	653	635	6 294	9 002	45 836	17 426
Households	13 896	11 637	9 249	9 192	8 233	8 258	46 789	212 768	320 021	285 239
Other	1 508	25 776	4 531	302	14 977	3 831	4 174	24 203	79 303	47 487
Total By Customer Group	40 956	42 415	15 246	10 475	24 000	12 856	58 685	250 124	454 757	356 140

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:

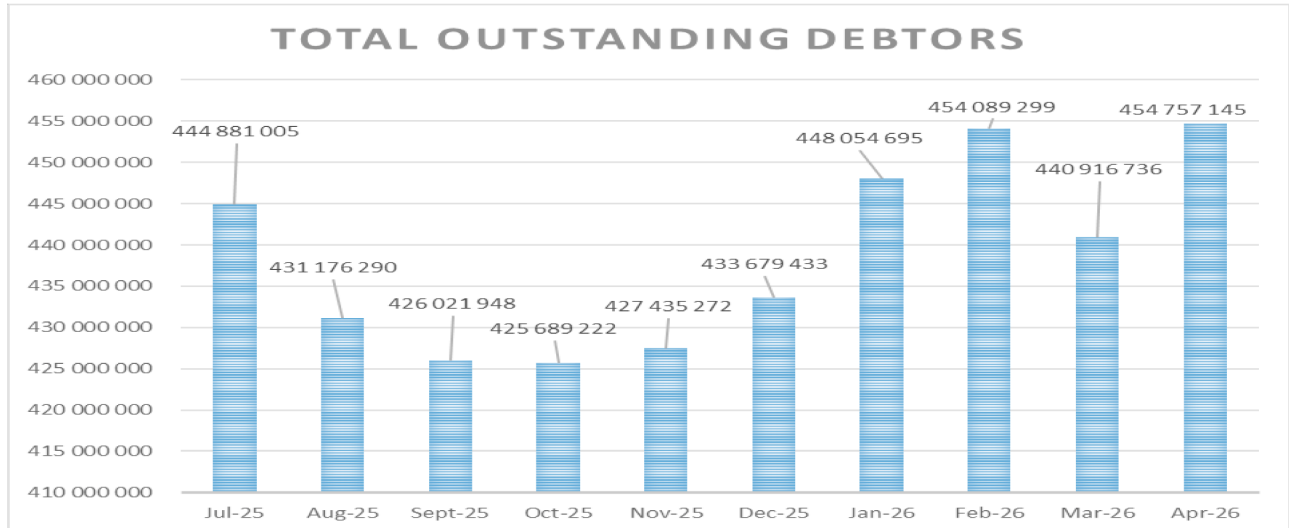
- Department of Public Works: The account reflects an amount of R 1,5 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,5 million.
- Non-indigent households: The account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

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

7.1 Debtors as at 30 April 2026

The total debtors outstanding as at 30 April 2026 is R 455 million, which represents a 3,1% difference from the previous month.

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

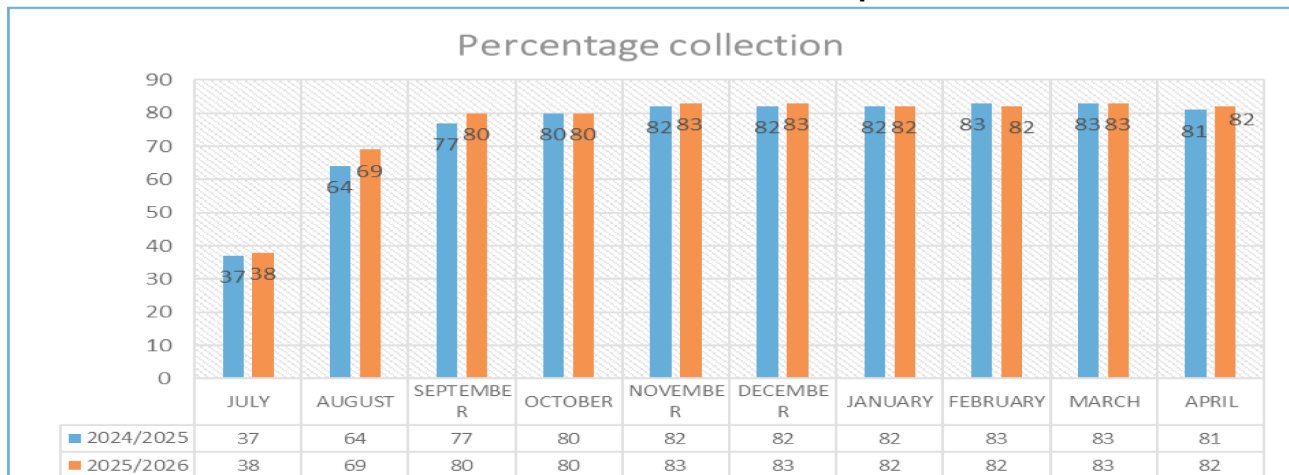


Comments / Reasons for the increase:

- In April 2026, there were no payments received on the accounts of 1,476 consumers who had made payments in March 2026. Furthermore, 789 consumers made late payments between 1 and 6 May 2026, which influences the outstanding debtors. A quarterly industrial effluent charge totaling R 3,8 million has been levied, which influences the outstanding debtors.

7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 30 April 2026 is 82%, which is 1% above to the same period last year and there is a decline of 1% when compared to the previous month.

The reasons and challenges are as follows:

- A quarterly industrial effluent charge totaling R 3,8 million has been levied and payment for this charge is due in May 2026.

- During April 2026, approximately 74 635 kiloliters more water was billed compared to the previous month. The rand value amounts to R 3,5 million, which is only payable in May 2026.
 - a) Water consumption by an Industrial Bulk user increased significantly in April 2026 compared to March 2026.
 - b) The total water usage by residential consumers also increased.
 - c) The consumption of municipal properties rose substantially. The previous reading billed in March 2026 was clearly much lower than readings recorded in preceding months.

Credit Control Actions for the period ending 30 April 2026:

Activity	April 2026
Pre-disconnection notices issued	1 538
Credit control SMS's	1 329
Disconnections	492
Reconnections	33
Arrangements	25
Extensions	645
Default Arrears	
Default Arrears List - Water	R 194 386 490
Default Arrears List - Electricity	R 5 494 310
Amount Collected	
Amount Collected - Water	R 2 576 057
Amount Collected - Electricity	R 4 214 082

Analysis

In April 2026, collections from credit control actions amounted to R 6,79 million, comprising R 2,58 million from water revenue and R 4,21 million from electricity revenue received by the municipality.

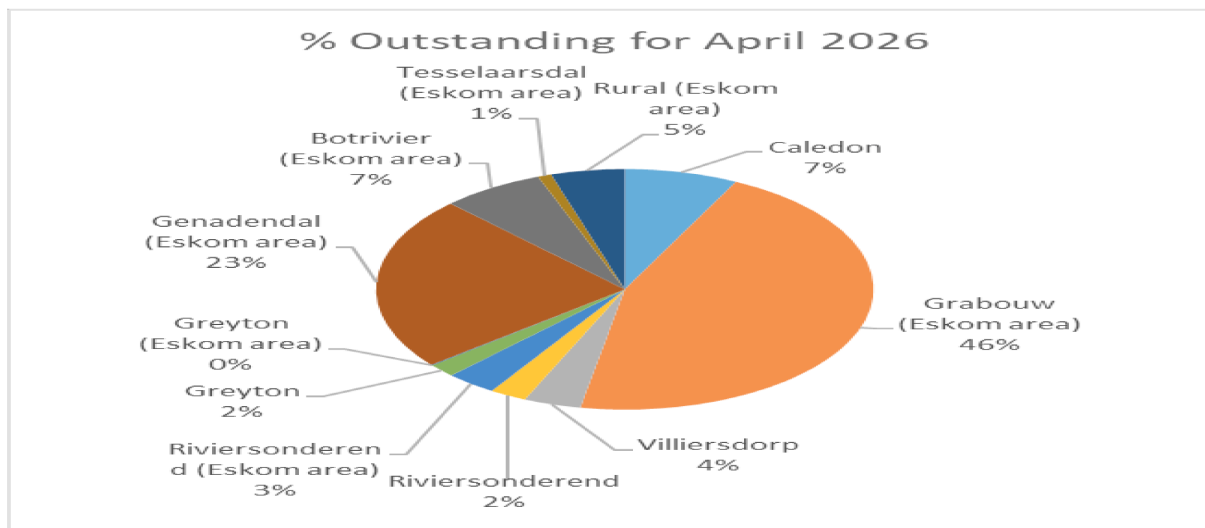
Electricity credit control remains effective. Collections of R 4,21 million were collected against an arrears book of R 5,49 million, indicating that disconnection measures are bearing the intended results and debtor responsiveness has improved.

Communication Coverage - Debtors are receiving consistent and multi-channel messaging, a total of 1,538 notices reinforced by 1,329 SMSs were issued. The notices issued in April form the legal foundation for next month's escalations. Credit control is inherently lagged and the month of April 2026 notices volume positions the following month for continued recovery activity.

Strategic Context - The water arrears book remains high and reinforces the strategic issue for the interventions already in progress of smart water meter rollout.

7.4 Outstanding debt per town as at 30 April 2026:

April 2026		
Town	Amount outstanding for April 2026	% Outstanding for April 2026
Caledon	R 33 568 391	7,4%
Grabouw (Eskom area)	R 206 861 362	45,5%
Villiersdorp	R 16 930 922	3,7%
Riviersonderend	R 10 907 441	2,4%
Riviersonderend (Eskom area)	R 15 063 715	3,3%
Greyton	R 8 204 789	1,8%
Greyton (Eskom area)	R 375 050	0,1%
Genadendal (Eskom area)	R 106 613 716	23,4%
Botrivier (Eskom area)	R 30 425 338	6,7%
Tesselaarsdal (Eskom area)	R 4 003 801	0,9%
Rural (Eskom area)	R 21 802 620	4,8%
Total	R 454 757 145	100%



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

April 2026		
Town	Amount outstanding for April 2026	% Outstanding for April 2026
Eskom area	R 385 145 602	85%
Non-Eskom area	R 69 611 543	15%
Total	R 454 757 145	100%

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	2 209	513	-	60	-	-	1	-	2 782
Auditor General	-	198	9	190	599	-	4 086	398	5 481
Other	-	-	-	-	-	-	1	86	87
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	2 209	711	9	250	599	-	4 088	484	8 350

Partial creditor payments were made for April 2026.

The following amount of R 122 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 - M10 April

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	-	33	1 030	1 326	1 200	1 679	34 489	46 455	86 211
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	2 209	513	-	60	-	-	1	27 739	30 520
Auditor General	-	198	9	190	599	-	4 086	398	5 481
Other	-	-	-	-	-	-	1	86	87
Medical Aid Deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	2 209	744	1 039	1 577	1 799	1 679	38 576	74 678	122 299

The tenders awarded for April 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 04/2025/26	Remedial Works to Damaged Pavilion at the Sportsground in Caledon	22-Aug-25	11	Dynamic R Consultants (Pty) Ltd	02-Apr-26	R 1 030 062,94	Level 1	Western Cape
Total Tenders Awarded for April 2026						R 1 030 062,94		

SECTION 9 - QUALITY CERTIFICATION

I, G.W. 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 April 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: G.W. Hermanus

Acting Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: 

Date: 2026-05-13

Print Name: A. Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: 

Date: 14.05.2026