

FINANCIAL REPORT FOR THE MONTH ENDING MAY 2026

INTRODUCTION / AIM

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

LEGAL REQUIREMENTS

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

The Financial Report consists of the following:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

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

BUDGET STATEMENT

MAY 2026



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

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

2025/2026 FINANCIAL YEAR

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GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 May 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 details 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)	61 760 074	750 885 987	700 191 983
Variance	56 463 459	112 176 189	205 769 815
Variance %	48%	13%	23%

Operating revenue currently reflects a variance of 13% and operating expenditure a variance of 23%.

Particulars	Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-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	60 638 904	667 064 619	79%
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	2 946 662	33 127 364	53%
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	63 585 566	700 191 983	77%
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	83 838 212	750 885 987	87%
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	8 648	333 469	64%
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	-138 090	2 850 679	55%
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	596 662	6 797 371	65%
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	11 493 136	111 113 932	80%
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	52 900	498 118	24%
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	75 125	1 295 348	68%
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	272	638 988	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	30 968 000	150 030 000	100%
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	3 840 829	45 497 677	67%
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	6 944 500	71 143 332	85%
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	6 446 728	60 905 536	91%
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	22 007 173	246 751 187	86%
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	206 528	2 249 057	78%
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	940 638	8 802 345	78%
SPECIAL ALLOWANCE	-	-	12 336	22 336	15 000	29 836	17 500	20 000	25 000	2 500	7 500	12 500	11 147	175 655	-
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	651 358	6 584 138	82%
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	-	69 638	1 413 880	33%
Capital Expenditure (Land/Build)	-	1 334 412	-	-	-	-	-	685 521	-	-	-	-	4 411	689 932	52%
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	106 922	1 287 495	26%
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	2 275 019	22 502 835	95%
Capital Expenditure (Sportsfields)	-	877 177	-	-	-	-	-	1 724	180 990	8 134	220	1 673	261 931	454 673	52%
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	53 289	2 649 306	76%
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	2 701 573	27 584 241	71%
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	2 701 573	61 760 074	52%
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	24 505 931		
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	19 776 622	12 888 776		
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	132 530 844		
Tenders Approved			-	9 130 385	8 355 938	-	5 310 225	-	-	-	4 394 927	1 030 063	6 302 843		

- Streetlights: The negative is due to a journal processed against Other Expenditure Municipal Services (Eskom) vote for internal charges.
- Journals are still to be processed against housing during June 2026.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

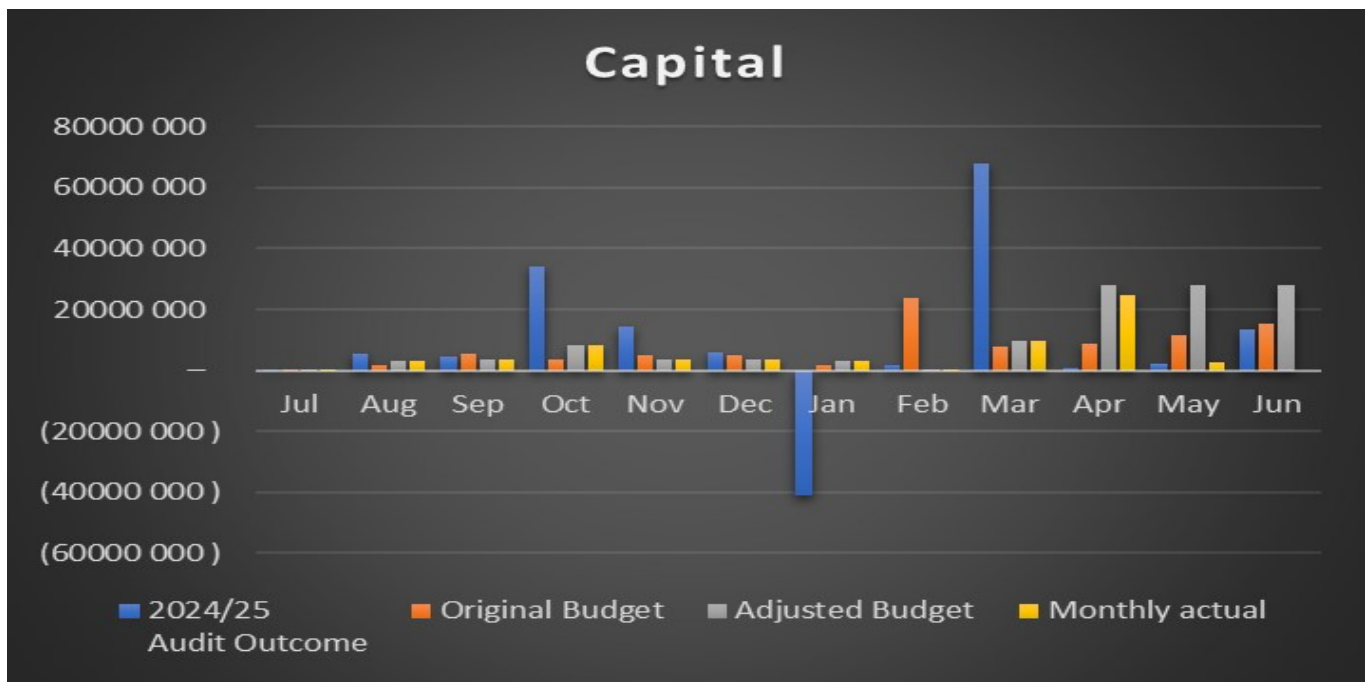
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11
May

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	262	455	648	(194)	-30%	877
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	2 916	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	76 493	37 079	45 318	-	27 344	31 139	(3 794)	-12%	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	2 275	15 751	14 703	1 048	7%	16 414
Vote 14 - Water	10 013	-	1 300	-	-	867	(867)	-100%	1 300
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	93 194	50 673	63 909	2 537	43 550	47 357	(3 806)	-8%	63 909
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	126	110	2 562	53	2 280	2 442	(162)	-7%	2 562
Vote 2 - Community Services	7 777	6 400	5 000	-	-	3 334	(3 334)	-100%	5 000
Vote 3 - Corporate services	348	364	470	-	369	436	(67)	-15%	470
Vote 4 - Electricity	125	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	1 745	8 209	34 909	4	7 521	26 489	(18 968)	-72%	34 909
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	-	-	450	-	-	300	(300)	-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	-	6 751	7 129	(378)	-5%	7 335
Vote 14 - Water	2 040	12 281	3 589	107	1 287	2 784	(1 497)	-54%	3 589
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15 633	38 157	54 315	165	18 210	42 915	(24 705)	-58%	54 315
Total Capital Expenditure	108 827	88 830	118 224	2 702	61 760	90 272	(28 512)	-32%	118 224
Capital Expenditure - Functional Classification									
Governance and administration	8 179	6 874	7 582	53	2 649	5 912	(3 263)	-55%	7 582
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 179	6 874	7 582	53	2 649	5 912	(3 263)	-55%	7 582
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	78 796	45 288	80 619	262	34 631	57 725	(23 094)	-40%	80 619
Community and social services	65	-	400	-	-	267	(267)	-100%	400
Sport and recreation	1 114	-	877	262	455	648	(194)	-30%	877
Public safety	8	-	-	-	-	-	-	-	-
Housing	77 609	45 288	79 342	-	34 176	56 810	(22 634)	-40%	79 342
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	971	-	1 384	4	690	1 151	(462)	-40%	1 384
Planning and development	629	-	1 384	4	690	1 151	(462)	-40%	1 384
Road transport	341	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	20 882	36 668	28 638	2 382	23 790	25 483	(1 693)	-7%	28 638
Energy sources	3 040	-	-	-	-	-	-	-	-
Water management	12 052	12 281	4 889	107	1 287	3 651	(2 363)	-65%	4 889
Waste water management	5 789	24 387	23 749	2 275	22 503	21 832	671	3%	23 749
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	108 827	88 830	118 224	2 702	61 760	90 272	(28 512)	-32%	118 224
Funded by:									
National Government	25 783	27 537	28 199	2 275	22 503	24 799	(2 296)	-9%	28 199
Provincial Government	12 607	44 700	3 834	111	4 620	5 100	(480)	-9%	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	2 386	27 123	29 899	(2 776)	-9%	32 034
Borrowing	0	10 000	-	-	(0)	(0)	-	-	-
Internally generated funds	70 382	6 593	86 190	315	34 637	60 373	(25 736)	-43%	86 190
Total Capital Funding	108 827	88 830	118 224	2 702	61 760	90 272	(28 512)	-32%	118 224

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	-		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	2 702	61 760	90 272	(28 512)	-31,6%	52%
June	13 456	15 261	27 952	-		118 224	-		
Total Capital expenditure	108 827	88 830	118 224	61 760					

The **Total Capital Expenditure** for the year-to-date amounts to R 62 million against the adjusted budget of R 118 million and the percentage spend is 52% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 68% (an underspent of 32%).



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
LAND AND BUILDINGS																
072116300551	Villiersdorp Upgrade - Taxi Rank	Villiersdorp	LED	RSEP	-	1 370 770	884 412	884 412	884 412	4 411	181 490	689 932	818 115	12 990	1%	The work on the project is in progress, and the remaining funds will be used to draw the necessary stock from the stores to finish the outstanding tasks until the project is completed.
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	-	-	-	-	300 000	450 000	100%
Subtotal					-	1 370 770	884 412	2 434 412	1 334 412	4 411	181 490	689 932	1 118 115	462 990	35%	
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	106 922	-	198 608	1 695 347	2 301 392	92%	A total of 700 smart meters have been successfully procured and are currently housed in storage. The project is now entering the installation phase scheduled to commence in June 2026. A list of identified households has been forwarded to the Community Services Department to begin planning and coordination of the installation rollout.
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	-	-	-	866 667	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. May 2026 - Consultant has been appointed at the BAC and funds will be spent.
Subtotal					12 280 971	12 280 971	12 280 971	4 888 887	4 888 887	106 922	-	1 287 495	3 650 900	3 601 392	74%	

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
												11				

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	-	-	6 751 495	7 129 064	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>
076010200092				MIG	-	-	-	2 662 295	-	-	-	-	1	-	-	1
076011700900	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	15 751 714	2 275 019	-	15 089 321	14 041 138	662 393	4%	The project is complete.
076011700901				MIG	-	-	-	662 018	662 018	-	-	-	662 018	662 018	-	
				Subtotal	24 387 029	24 387 029	24 387 029	26 411 342	23 749 047	2 275 019	-	22 502 835	21 832 220	1 246 212	5%	

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	41 667	-	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	-	-	-	192 113	288 170	288 170	100%	
072111200114	Greater Grabouw	Grabouw	Human Settlements	Capital out of Revenue	300 170	300 170	300 170	300 170	300 170	-	-	-	200 113	300 170	300 170	100%	
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant	5 621 000	5 621 000	5 621 000	-	-	-	-	1 844 850	1 317 750	-	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	423 017	-	1 269 052	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	ADJUSTED BUDGET 4	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
TWK HOUSING																
072111501213	Greyton Erf 595 (538)(Yield reduced)(393)	Genadendal / Greyton	Human Settlements	Human Settlement Grant	10 000 000	10 000 000	10 000 000	-	-	-	-	185 595	401 584	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	102 382	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	-	-	-	204 765	307 147	100%	
072111101211	Caledon Riemvasmaal Planning	Caledon	Human Settlements	Capital out of Revenue	-	-	-	-	125 000	-	-	-	83 333	125 000	100%	
072111501215	Greyton 595 Planning	Genadendal / Greyton	Human Settlements	Capital out of Revenue	-	-	-	-	185 595	-	-	-	123 730	185 595	100%	
Subtotal					45 288 340	45 288 340	45 288 340	588 340	1 206 082	-	-	3 731 645	3 090 455	2 525 563	-209%	
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	16 466 667	16 843	0%	Funds are fully spent.
072111200115	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	3 000 000	3 000 000	-	-	1 253 258	2 417 753	1 746 743	58%	
072111200116	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	8 336 000	8 336 000	-	-	-	5 557 333	8 336 000	100%	
072111200117	Grabouw- Hillside (321) (102+219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	9 200 000	9 200 000	-	-	-	6 133 333	9 200 000	100%	
072111300117	Villiersdorp Berg en Dal (182)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	2 600 000	2 600 000	-	-	-	1 733 333	2 600 000	100%	
072111101214	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	11 000 000	11 000 000	-	-	-	7 333 333	11 000 000	100%	
072111700114	Botrivier Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	7 000 000	7 000 000	-	-	1 081 623	4 727 084	5 918 377	85%	
072111200110	Roodakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 300 000	5 300 000	-	-	-	3 541 667	5 300 000	100%	
072111300111	Greater Villiersdorp USP (2600)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	-	-	-	5 000 000	5 000 000	-	-	3 426 151	4 475 384	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	-	-	-	1 333 333	2 000 000	100%	
Subtotal					-	24 700 000	24 700 000	78 136 000	78 136 000	-	-	30 444 188	53 719 221	47 691 812	61%	

- Journals are still to be processed against housing during June 2026.

THE WATERSKLOOF 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	
												11					
SPORTFIELDS																	
073115200122				Loans	-	1 600 000	1 600 000	-	-	-	93	-	0	93	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	261 931	-	454 673	572 474	308 504	40%	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 & May 2026 - Consultant has been appointed and funds will be spent.	
073115200123				Capital out of Revenue	-	-	-	-	114 000	-	-	76 000	114 000	100%			
Subtotal					-	1 600 000	1 600 000	574 967	877 177	261 931	93	454 673	648 474	422 411	48%		
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	-	-	-	2 100 241	3 150 362	100%	To date, three (3) bakkies and one (1) motor vehicle have been delivered. The invoice relating to these vehicles is still to be processed for payment.	
073113000127				Capital Replacement Reserve	1 400 000	1 400 000	1 400 000	1 400 000	1 400 000	-	1 186 341	-	933 333	213 659	15%		
Subtotal					6 400 000	4 800 000	4 800 000	4 550 362	4 550 362	-	1 186 341	-	3 033 575	3 364 021	74%		
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	359 976	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	9 785	645	6%		
071115000470	Computer Equipment (New)	Whole of Municipality	ICT	Capital out of Revenue	-	-	-	100 000	100 000	-	-	-	66 667	100 000	100%		
074510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	10 000	9 566	-	2 889	6 677	8 603	0	0%	The available budget is a saving.	

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
11																
OFFICE EQUIPMENT																
071510900541	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	30 000	135 000	-	111 100	-	90 000	23 900	18%	
071510900470	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	-	-	-	320 000	127 000	53 289	-	75 791	84 667	51 209	40%	
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	1 983 271	50 186	3%	Awaiting for replacement laptop of claim TWK0073/2026.
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	-	6 667	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	280 000	-	-	247 741	269 247	32 259	12%	
073110201550	Machinery and Equipment (New)	Grabouw	Community Services	WC Municipal Intervention Grant	-			200 000	200 000	-	-	-	133 333	200 000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	WC Municipal Intervention Grant	-			200 000	200 000	-	-	-	133 333	200 000	100%	
073112201550	Machinery and Equipment (New)	Grabouw	Community Services	Municipal Service Delivery and Capacity Building Grant	-			50 000	50 000	-	-	-	33 333	50 000	100%	
Subtotal					474 000	474 000	474 000	3 614 000	3 481 566	53 289	120 494	2 649 306	3 178 882	711 766	20%	
GRAND TOTAL CAPITAL BUDGET					88 830 340	114 901 110	114 414 752	122 475 746	118 223 533	2 701 573	1 488 418	61 760 074	90 271 842	54 975 041	47%	

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) - M11

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	45 286	303 482	294 001	9 481	3,2%	316 712
Vote 2 - Community Services	48 289	48 458	62 829	1 926	22 334	24 310	(1 976)	-8,1%	62 829
Vote 3 - Corporate services	609	6 746	7 553	396	4 943	6 184	(1 241)	-20,1%	7 553
Vote 4 - Electricity	166 610	192 659	196 719	12 763	167 352	168 181	(830)	-0,5%	196 719
Vote 5 - Economic Development and Planning	86 839	59 759	93 783	890	40 459	67 758	(27 298)	-40,3%	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	6 209	25 417	29 125	(3 708)	-12,7%	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	3 853	54 313	58 228	(3 915)	-6,7%	64 044
Vote 13 - Waste water management	62 776	66 373	65 756	3 294	56 948	59 458	(2 511)	-4,2%	65 756
Vote 14 - Water	117 617	122 030	133 752	11 456	132 769	125 762	7 007	5,6%	133 752
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	856 042	922 836	975 232	86 073	808 017	833 006	(24 990)	-3,0%	975 232
Expenditure by Vote									
Vote 1 - Directorate Finance	98 348	105 568	99 617	7 934	85 660	89 683	(4 023)	-4,5%	99 617
Vote 2 - Community Services	175 434	187 874	192 954	15 223	160 405	172 393	(11 988)	-7,0%	192 954
Vote 3 - Corporate services	81 686	90 148	92 775	4 323	60 079	72 340	(12 262)	-16,9%	92 775
Vote 4 - Electricity	153 602	182 675	186 647	13 341	147 976	164 734	(16 757)	-10,2%	186 647
Vote 5 - Economic Development and Planning	34 425	42 397	50 560	2 824	33 975	42 642	(8 668)	-20,3%	50 560
Vote 6 - Office of the Municipal Manager	8 176	9 713	9 684	704	7 843	8 596	(753)	-8,8%	9 684
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	18 066	25 414	19 474	978	16 278	16 437	(159)	-1,0%	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	3 979	47 119	57 975	(10 855)	-18,7%	80 396
Vote 13 - Waste water management	64 616	67 499	70 876	4 720	55 912	62 682	(6 770)	-10,8%	70 876
Vote 14 - Water	89 225	92 654	102 978	9 560	84 945	91 896	(6 951)	-7,6%	102 978
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	797 488	884 103	905 962	63 586	700 192	779 378	(79 186)	-10,2%	905 962
Surplus/ (Deficit) for the year	58 554	38 733	69 270	22 488	107 825	53 628	54 196	101,1%	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) - M11 May

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	12 589	151 938	152 661	(724)	0%	165 981
Service charges - Water	98 182	103 720	115 999	11 274	115 202	108 192	7 010	6%	115 999
Service charges - Waste Water Management	46 372	49 742	49 988	3 218	47 591	45 879	1 713	4%	49 988
Service charges - Waste management	44 412	46 549	46 603	3 787	42 927	42 849	78	0%	46 603
Sale of Goods and Rendering of Services	4 482	26 616	8 888	662	4 201	3 621	580	16%	8 888
Agency services	8 352	8 417	8 417	454	7 416	7 866	(451)	-6%	8 417
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 800	27 661	26 380	1 712	22 192	23 754	(1 562)	-7%	26 380
Interest from Current and Non Current Assets	3 484	6 169	3 300	381	2 816	2 852	(36)	-1%	3 300
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 097	2 076	2 076	173	1 850	1 892	(42)	-2%	2 076
Licence and permits	71	76	76	10	82	73	9	12%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	5 003	4 055	5 427	1 216	4 871	4 846	25	1%	5 427
Non-Exchange Revenue									
Property rates	161 347	173 070	170 753	11 111	160 276	159 877	399	0%	170 753
Surcharges and Taxes	1 884	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 520	27 812	43 941	757	7 793	7 314	479	7%	43 941
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	163 406	182 290	186 152	36 261	170 581	173 683	(3 102)	-2%	186 152
Interest	4 020	4 554	3 679	272	3 112	3 313	(202)	-6%	3 679
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	5 537	12 003	21 447	499	6 381	6 010	371	6%	21 447
Gains on disposal of Assets	-	114	114	(537)	1 453	95	1 357	1424%	114
Other Gains	-	5 546	3 840	-	205	2 628	(2 423)	-92%	3 840
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	752 602	850 549	863 062	83 838	750 886	747 405	3 481	0%	863 062
Expenditure By Type									
Employee related costs	281 509	315 821	313 696	23 886	265 976	281 199	(15 222)	-5%	313 696
Remuneration of councillors	13 148	15 017	15 017	1 106	12 161	13 326	(1 165)	-9%	15 017
Bulk purchases - electricity	120 104	139 207	139 207	10 349	113 935	123 728	(9 794)	-8%	139 207
Inventory consumed	39 711	41 790	45 840	3 323	34 593	39 850	(5 257)	-13%	45 840
Debt impairment	100 461	116 591	110 914	10 630	94 517	98 362	(3 844)	-4%	110 914
Depreciation and amortisation	41 321	35 541	43 848	2 877	31 713	37 909	(6 196)	-16%	43 848
Interest	47 204	47 551	54 459	1 106	19 546	27 960	(8 414)	-30%	54 459
Contracted services	58 563	60 429	64 090	4 416	41 261	52 272	(11 011)	-21%	64 090
Transfers and subsidies	5 501	12 080	11 549	(152)	2 142	8 061	(5 919)	-73%	11 549
Irrecoverable debts written off	-	0	16 650	(9)	19 553	17 620	1 932	11%	16 650
Operational costs	78 672	94 466	86 948	6 053	64 754	76 582	(11 828)	-15%	86 948
Losses on Disposal of Assets	7 677	64	64	-	-	43	(43)	-100%	64
Other Losses	3 616	5 546	3 680	-	40	2 467	(2 427)	-98%	3 680
Total Expenditure	797 488	884 103	905 962	63 586	700 192	779 378	(79 186)	-10%	905 962
Surplus/(Deficit)	(44 886)	(33 554)	(42 900)	20 253	50 694	(31 973)	82 667	-259%	(42 900)
Transfers and subsidies - capital (monetary allocations)	38 444	72 237	32 034	2 235	24 737	29 899	(5 162)	-17%	32 034
Transfers and subsidies - capital (in-kind)	64 996	50	80 136	-	32 394	55 702	(23 308)	-42%	80 136
Surplus/(Deficit) after capital transfers & contributions	58 554	38 733	69 270	22 488	107 825	53 628	54 196	101%	69 270
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 554	38 733	69 270	22 488	107 825	53 628	54 196	101%	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	22 488	107 825	53 628	54 196	101%	69 270
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 554	38 733	69 270	22 488	107 825	53 628	54 196	101%	69 270

As depicted in the above schedule the year-to-date variance for revenue is 0% and the expenditure is 10% 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	Original Budget Estimated income value	Adjustment Budget Estimated income value	YTD Income May 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	

Gains on disposal of Assets

The income from sale of property and the auction held is recorded. The cost of assets disposed of will be reflected in June 2026.

Other Gains

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

Interest (Finance cost)

For May 2026, there was no interest paid. Interest is paid bi-annually, in June and December. There are only three loan payments due in September and March. Finance charges on overdue Eskom account for R 10 million and finance charges on overdue account of R 663 thousand are also included in the year-to-date actual figure. Eskom interest will only be reversed as per agreement (after June 2026) which will have an impact on the year-to-date variance.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	982	10 789	11 839	(1 050)	-9%	13 349
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	85	102	102	9	95	94	1	1%	102
Motor Vehicle Allowance	204	240	240	10	124	195	(71)	-36%	240
Cellphone Allowance	1 260	1 326	1 326	106	1 153	1 198	(45)	-4%	1 326
Sub Total - Councillors	13 148	15 017	15 017	1 106	12 161	13 326	(1 165)	-9%	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	5 226	6 670	(1 444)	-22%	7 865
Pension and UIF Contributions	11	13	322	1	14	218	(205)	-94%	322
Medical Aid Contributions	-	-	325	-	-	217	(217)	-100%	325
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	228	666	826	-	230	551	(321)	-58%	826
Motor Vehicle Allowance	499	752	688	58	625	628	(4)	-1%	688
Cellphone Allowance	94	130	180	12	127	155	(28)	-18%	180
Other benefits and allowances	39	152	168	8	93	137	(45)	-33%	168
Sub Total - Senior Managers of Municipality	5 129	9 143	10 373	551	6 313	8 576	(2 263)	-26%	10 373
% increase		78,3%	102,3%						102,3%
Other Municipal Staff									
Basic Salaries and Wages	188 101	222 004	206 804	16 127	182 143	187 882	(5 739)	-3%	206 804
Pension and UIF Contributions	31 279	38 083	35 336	2 774	30 648	31 922	(1 274)	-4%	35 336
Medical Aid Contributions	10 732	11 630	11 511	995	10 486	10 505	(19)	0%	11 511
Overtime	11 187	6 533	11 284	941	8 802	9 165	(362)	-4%	11 284
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	10 860	13 278	12 208	996	10 930	11 120	(190)	-2%	12 208
Cellphone Allowance	812	1 061	989	73	816	882	(66)	-7%	989
Housing Allowances	1 848	1 075	1 123	92	1 018	1 026	(9)	-1%	1 123
Other benefits and allowances	10 072	7 880	11 557	933	9 687	10 317	(630)	-6%	11 557
Payments in lieu of leave	4 724	500	5 300	129	1 471	3 942	(2 471)	-63%	5 300
Long service awards	1 105	1 780	1 964	70	1 414	1 757	(343)	-20%	1 964
Post-retirement benefit obligations	2 379	2 669	2 377	-	-	1 585	(1 585)	-100%	2 377
Acting and post related allowance	3 283	185	2 870	207	2 249	2 520	(271)	-11%	2 870
Sub Total - Other Municipal Staff	276 380	306 678	303 322	23 335	259 663	272 623	(12 959)	-5%	303 322
% increase		11,0%	9,7%						9,7%
Total Parent Municipality	294 657	330 838	328 713	24 993	278 137	294 524	(16 387)	-6%	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	24 993	278 137	294 524	(16 387)	-6%	328 713
% increase		12,3%	11,6%						11,6%
TOTAL MANAGERS AND STAFF	281 509	315 821	313 696	23 886	265 976	281 199	(15 222)	-5%	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 632, council members 27 and temporary workers on the system are 130. The active permanent employees include 2 new employees and 4 resignations. The active temporary workers include 39 new employees and 2 contracts that expired for the month of May 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for May 2026 amounts to R 941 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	Budget Year 2025/26								
	2024/25 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	9 068	82 735	90 246	7 512	8,3%	100 917
Roads Infrastructure	26 062	28 898	27 192	1 823	21 757	24 162	2 406	10,0%	27 192
Roads	26 049	28 849	27 143	1 823	21 757	24 130	2 373	9,8%	27 143
Road Furniture	13	48	48	-	-	32	32	100,0%	48
Storm water Infrastructure	30	210	156	-	20	110	91	82,2%	156
Drainage Collection	-	10	10	-	7	9	2	23,5%	10
Storm water Conveyance	30	200	146	-	13	101	89	87,4%	146
Electrical Infrastructure	12 053	15 283	13 612	1 268	11 769	12 263	493	4,0%	13 612
LV Networks	12 053	15 283	13 612	1 268	11 769	12 263	493	4,0%	13 612
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17 986	21 459	21 714	3 033	18 597	19 891	1 294	6,5%	21 714
Dams and Weirs	-	25	22	-	22	22	0	0,0%	22
Water Treatment Works	5 224	7 235	7 426	572	6 006	6 613	606	9,2%	7 426
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12 762	14 199	14 267	2 462	12 569	13 256	688	5,2%	14 267
Sanitation Infrastructure	32 070	34 231	34 493	2 637	28 160	30 665	2 505	8,2%	34 493
Pump Station	1	145	83	-	48	71	24	33,2%	83
Reticulation	23 657	25 773	26 165	1 993	20 882	23 131	2 248	9,7%	26 165
Waste Water Treatment Works	8 411	8 313	8 245	643	7 231	7 463	233	3,1%	8 245
Solid Waste Infrastructure	3 327	4 718	3 750	307	2 432	3 155	723	22,9%	3 750
Landfill Sites	3 325	4 713	3 745	307	2 431	3 151	720	22,9%	3 745
Waste Drop-off Points	2	5	5	-	1	4	3	68,0%	5
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	11 403	13 998	13 051	918	9 785	11 256	1 470	13,1%	13 051
Community Facilities	11 244	13 604	12 438	900	9 588	10 796	1 208	11,2%	12 438
Halls	1 421	1 834	2 247	230	1 549	1 817	268	14,7%	2 247
Museums	-	10	-	-	-	-	-	-	-
Libraries	8	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	90	909	729	46	425	581	157	27,0%	729
Public Open Space	8 096	9 630	8 582	602	6 977	7 630	653	8,6%	8 582
Nature Reserves	1 624	1 104	778	20	593	687	95	13,8%	778
Public Ablution Facilities	0	82	67	3	43	56	13	24,0%	67
Taxi Ranks/Bus Terminals	4	35	35	-	2	24	22	93,4%	35
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	159	394	612	18	197	460	262	57,1%	612
Outdoor Facilities	159	394	612	18	197	460	262	57,1%	612
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	21	40	50	-	15	38	23	60,1%	50
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	21	40	50	-	15	38	23	60,1%	50
Improved Property	21	40	50	-	15	38	23	60,1%	50
Other assets	7 655	11 352	11 950	727	7 310	9 858	2 548	25,8%	11 950
Operational Buildings	6 816	10 533	11 245	679	6 703	9 217	2 514	27,3%	11 245
Municipal Offices	6 709	10 278	11 081	676	6 597	9 080	2 483	27,4%	11 081
Workshops	107	256	163	3	107	137	30	22,0%	163
Housing	839	818	706	48	607	641	35	5,4%	706
Social Housing	839	818	706	48	607	641	35	5,4%	706
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	8 777	9 905	9 806	481	8 542	9 012	470	5,2%	9 806
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	8 777	9 905	9 806	481	8 542	9 012	470	5,2%	9 806
Computer Software and Applications	8 777	9 905	9 806	481	8 542	9 012	470	5,2%	9 806
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	217	206	206	-	199	202	3	1,6%	206
Furniture and Office Equipment	217	206	206	-	199	202	3	1,6%	206
Machinery and Equipment	1 812	764	1 108	117	513	841	327	38,9%	1 108
Machinery and Equipment	1 812	764	1 108	117	513	841	327	38,9%	1 108
Transport Assets	4 252	7 618	7 217	310	4 447	6 156	1 709	27,8%	7 217
Transport Assets	4 252	7 618	7 217	310	4 447	6 156	1 709	27,8%	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	11 621	113 546	127 609	14 063	11,0%	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 - M11 May

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	10 168	157 027	155 747	1 280	1%	165 289
Service charges	296 988	307 731	319 897	32 465	316 554	300 182	16 372	5%	319 897
Other revenue	22 421	56 218	48 047	2 890	38 015	39 037	(1 022)	-3%	48 047
Transfers and Subsidies - Operational	60 366	166 497	160 341	–	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	725	9 165	6 661	2 503	38%	6 246
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(577 538)	(643 794)	(628 181)	(52 173)	(591 671)	(593 422)	(1 751)	0%	(628 181)
Interest	(16 637)	(24 274)	(33 274)	(1 106)	(22 748)	(27 087)	(4 339)	16%	(33 274)
Transfers and Subsidies	(4 916)	(12 080)	(11 549)	152	(2 142)	(5 551)	(3 410)	61%	(11 549)
NET CASH FROM/(USED) OPERATING ACTIVITIES	49 202	96 516	57 303	(6 879)	96 982	67 254	(29 728)	-44%	57 303
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 207	50	50	(186)	1 804	58	1 746	3027%	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)	(2 702)	(61 760)	(33 978)	27 782	-82%	(33 783)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 782)	(89 422)	(33 734)	(2 887)	(59 956)	(33 921)	26 035	-77%	(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	60	633	399	234	59%	343
Payments									
Repayment of borrowing	(14 896)	(21 257)	(33 477)	–	(25 928)	(30 961)	(5 033)	16%	(33 477)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(14 178)	(10 866)	(33 134)	60	(25 295)	(30 562)	(5 267)	17%	(33 134)
NET INCREASE/ (DECREASE) IN CASH HELD	1 242	(3 773)	(9 565)	(9 706)	11 731	2 771			(9 565)
Cash/cash equivalents at beginning:	16 383	11 736	17 624	39 061	17 624	17 624			17 624
Cash/cash equivalents at month/year end:	17 624	7 964	8 060	29 355	29 355	20 396			8 060

Cash/cash equivalents at the month/year end:	29 355 028
Unspent conditional grants	7 982 768
Contribution CRR	11 980 878
Call Deposit Investment -Grant ring fenced	12 251 409
Net cash & cash equivalents	(2 860 027)

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	(2 860 027)
Fixed Monthly Operating Expenditure (budget)	59 955 530
Cost coverage ratio	-1 days
Working Capital ratio	0,4

Investments

The municipality has an amount of R 24 million on call deposits and Sanlam Share Investment of R 274 thousand as illustrated in the table below. The Standard bank 78805570005 account is also used for ring-fenced grants.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 a	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	6,75%	31 May 2026	20 702	-	(2 492)	-	18 210
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	6,75%	31 May 2026	5 634	-	-	388	6 022
							-	-	-	-	-
Municipality sub-total							26 610	-	(2 492)	388	24 506
Entities											
							-	-	-	-	-
Entities sub-total							-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST							26 610	-	(2 492)	388	24 506

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: May 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/05/2026	Interest paid	Repayments	Balance 31/05/2026
		%	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 May 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 - M11 May

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	13 990	138 483	152 268	(13 785)	-9,1%	158 489
Local Government Equitable Share	140 900	150 030	150 030	13 391	132 049	144 869	(12 820)	-8,8%	150 030
Expanded Public Works Programme [Schedule 5B]	1 563	1 930	1 930	206	1 467	1 650	(183)	-11,1%	1 930
Local Government Financial Management Grant [Schedule 5B]	1 752	1 900	1 900	51	1 592	1 763	(172)	-9,7%	1 900
Municipal Infrastructure Grant [Schedule 5B]	3 280	4 131	4 629	341	3 375	3 986	(611)	-15,3%	4 629
Integrated National Electrification Programme [Schedule 5B]	357	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	230	-	-	-	-	-	-	-	-
Provincial Government:	12 171	24 295	27 281	704	14 902	20 997	(6 095)	-29,0%	27 281
Community Development Workers	86	113	185	18	101	151	(50)	-32,9%	185
Human Settlement Development	1 488	2 080	10	-	10	18	(8)	-46,4%	10
Human Settlement Grant (In-Kind)	-	-	11 201	-	2 107	7 699	(5 592)	-72,6%	11 201
Informal Settlements	-	10 000	128	-	-	204	(204)	-100,0%	128
Library Service	9 938	10 307	10 307	757	8 652	9 254	(601)	-6,5%	10 307
Maintenance of Main Roads	140	145	3 953	-	3 925	2 674	1 250	46,8%	3 953
Municipal Water Resilience Grant	519	1 650	-	-	-	-	-	-	-
Thusong Centre	-	-	6	-	-	4	(4)	-100,0%	6
Financial Management Capacity Building Grant	-	-	341	(152)	-	227	(227)	-100,0%	341
Municipal Service Delivery and Capacity Building Grant	-	-	250	43	70	167	(97)	-58,2%	250
WC Municipal Interventions Grant	-	-	900	38	38	600	(562)	-93,7%	900
District Municipality:	212	-	-	-	-	-	-	-	-
Safety Project Grant	212	-	-	-	-	-	-	-	-
Other grant providers:	449	4	382	152	152	149	4	2,4%	382
Public Contributions and Donations	-	4	64	-	-	43	(43)	-100,0%	64
National Skills Fund (SETA)	449	-	318	152	152	106	46	43,6%	318
Total operating expenditure of Transfers and Grants:	160 915	182 290	186 152	14 846	153 537	173 413	(19 876)	-11,5%	186 152
Capital expenditure of Transfers and Grants									
National Government:	25 783	27 537	28 199	2 275	22 503	24 799	(2 296)	-9,3%	28 199
Municipal Infrastructure Grant [Schedule 5B]	21 868	27 537	28 199	2 275	22 503	24 799	(2 296)	-9,3%	28 199
Integrated National Electrification Programme (Municipal)	2 380	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 535	-	-	-	-	-	-	-	-
Provincial Government:	9 922	44 700	3 834	111	1 506	3 105	(1 598)	-51,5%	3 834
Human Settlements	2 721	10 000	-	-	186	402	(216)	-53,8%	-
Informal Settlements	6 516	34 700	-	-	432	1 885	(1 453)	-77,1%	-
Regional socio economic projects (RSEP)	629	-	884	4	690	818	(128)	-15,7%	884
Financial Management Capacity Building Grant	55	-	-	-	-	-	-	-	-
Western Cape Municipal Financial Recovery Services Grant	-	-	2 500	107	199	-	199	#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	2 386	24 009	27 904	(3 895)	-14,0%	32 034
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	196 674	254 527	218 185	17 232	177 547	201 317	(23 770)	-11,8%	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 - M11 May

Description	Budget Year 2025/26									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	Total	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	13 208	5 206	6 582	3 537	3 462	5 666	14 845	50 630	103 135	78 139
Trade and Other Receivables from Exchange Transactions - Electricity	8 779	1 711	733	157	117	146	559	929	13 131	1 908
Receivables from Non-exchange Transactions - Property Rates	10 610	3 718	4 389	1 419	861	1 467	9 447	17 606	49 517	30 800
Receivables from Exchange Transactions - Waste Water Management	3 089	2 066	5 724	3 903	1 480	4 250	9 885	49 055	79 452	68 573
Receivables from Exchange Transactions - Waste Management	3 456	2 304	7 099	1 870	1 677	4 751	11 338	57 209	89 705	76 845
Receivables from Exchange Transactions - Property Rental Debtors	93	17	99	12	6	40	33	585	884	675
Interest on Arrear Debtor Accounts	2 693	2 721	11 340	3 375	2 277	7 043	16 595	75 336	121 380	104 626
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(6 986)	153	540	356	212	440	1 715	3 569	(2)	6 292
Total By Income Source	34 942	17 896	36 506	14 629	10 092	23 802	64 417	254 919	457 201	367 858
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	1 586	915	695	473	132	138	1 425	4 286	9 650	6 453
Commercial	18 902	3 406	1 556	767	676	569	6 171	8 957	41 003	17 139
Households	12 737	12 642	9 427	8 883	8 991	8 126	49 116	217 498	327 419	292 612
Other	1 716	932	24 827	4 507	294	14 970	7 705	24 177	79 129	51 653
Total By Customer Group	34 942	17 896	36 506	14 629	10 092	23 802	64 417	254 919	457 201	367 858

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:

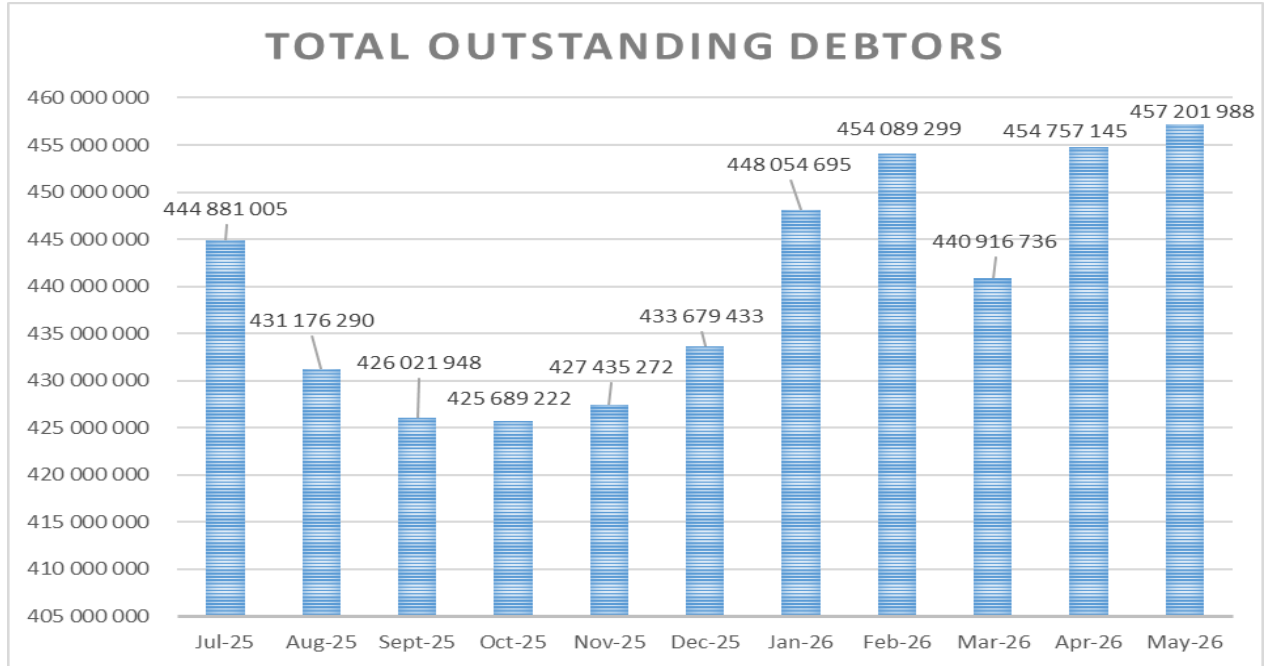
- Department of Public Works: The account reflects an amount of R 1,5 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,6 million.
- Non-indigent households: The account 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 31 May 2026

The total debtors outstanding as at 31 May 2026 is R 457 million, which represents a 0,54% difference from the previous month.

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

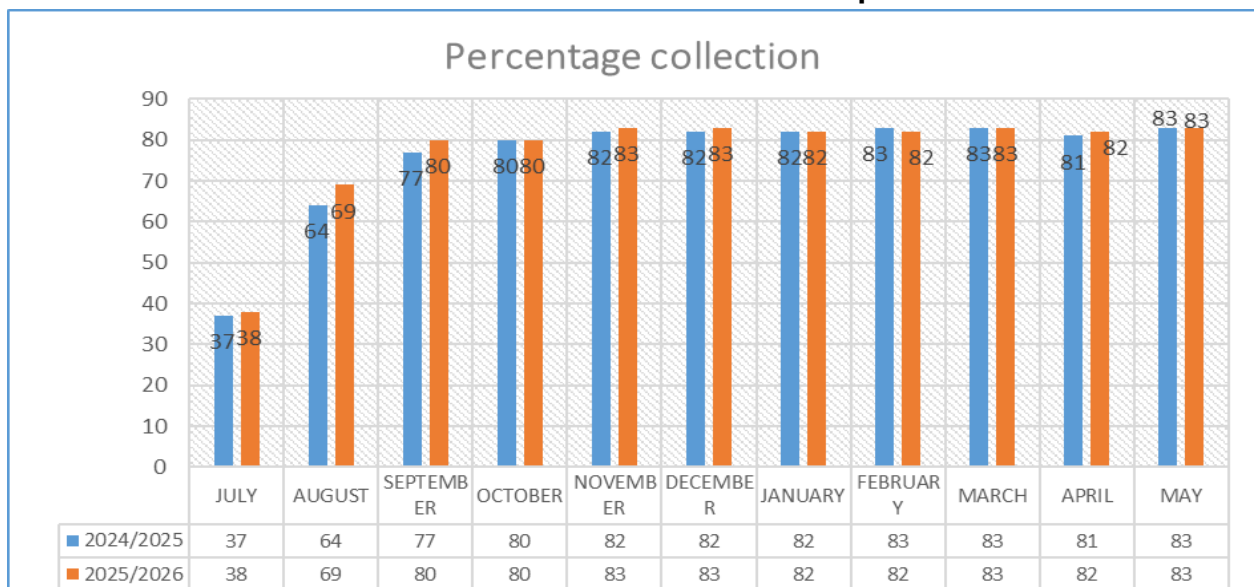


Comments / Reasons for the increase:

- In May 2026, there were no payments received on accounts of 162 consumers who made payments in April 2026. Furthermore, 1096 consumers made late payments between 1 and 3 June 2026, which influences the outstanding debtors.

7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 31 May 2026 is 83%, which is 1% above when compared to the previous month.

Credit Control Actions for the period ending 31 May 2026:

Activity	May 2026	
Pre-disconnection notices issued		5 207
Credit control SMS's		3 833
Disconnections		431
Reconnections		37
Arrangements		28
Extensions		581
Default Arrears		
Default Arrears List - Water	R	199 406 872
Default Arrears List - Electricity	R	5 534 177
Amount Collected		
Amount Collected - Water	R	1 873 972
Amount Collected - Electricity	R	4 397 875

Analysis

In May 2026, collections from credit control actions amounted to R 6,27 million.

Electricity credit control remains effective. Collections of R 4,40 million were collected against an arrears book of R 5,53 million, reflecting a constant debtor responsiveness and the sustained impact of disconnection measures.

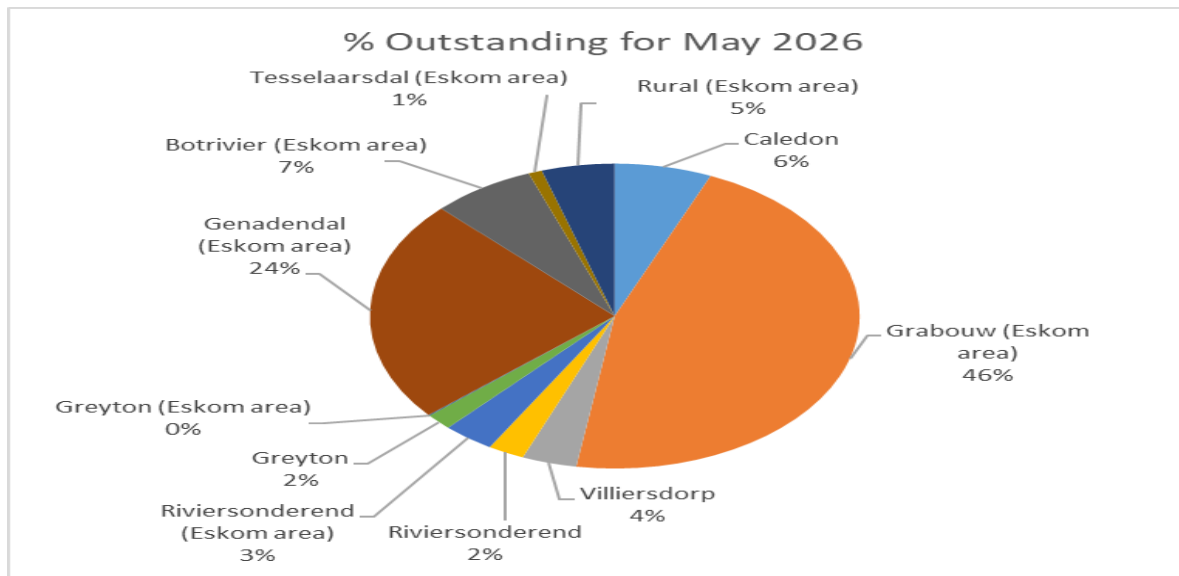
Communication Coverage significantly escalated. The 5,207 notices, including final demand letters, were reinforced by 3,833 SMSs, representing a near-triple volume of outreach compared to April 2026.

Debtors are receiving intensified, multi-channel messaging. The high notice volume in May 2026, particularly the inclusion of final demand letters, establishes the legal foundation for enforcement escalations in the coming months.

The continued growth of the water arrears book reinforces the urgency of interventions already in progress. The smart water meter rollout remains central to addressing the structural drivers of non-payment, improving consumption visibility, billing accuracy, and debtor accountability. Until metering coverage reaches scale, the water arrears trajectory is expected to remain under pressure.

7.4 Outstanding debt per town as at 31 May 2026:

May 2026		
Town	Amount outstanding for May 2026	% Outstanding for May 2026
Caledon	R 29 313 488	6,41%
Grabouw (Eskom area)	R 210 799 467	46,11%
Villiersdorp	R 16 567 607	3,62%
Riviersonderend	R 10 963 577	2,40%
Riviersonderend (Eskom area)	R 15 517 500	3,39%
Greyton	R 7 981 241	1,75%
Greyton (Eskom area)	R 399 232	0,09%
Genadendal (Eskom area)	R 108 357 195	23,70%
Botrivier (Eskom area)	R 31 189 553	6,82%
Tesselaarsdal (Eskom area)	R 4 092 747	0,90%
Rural (Eskom area)	R 22 020 381	4,82%
Total	R 457 201 988	100%



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

May 2026		
Town	Amount outstanding for May 2026	% Outstanding for May 2026
Eskom area	R 392 376 075	86%
Non-Eskom area	R 64 825 913	14%
Total	R 457 201 988	100%

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	18	43	–	–	–	–	–	–	61
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	1 455	1 883	2	0	–	–	–	1	3 340
Auditor General	–	96	198	9	190	599	3 851	398	5 342
Other	106	25	25	–	–	–	–	87	244
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	1 580	2 047	225	9	190	599	3 851	486	8 987

Partial creditor payments were made for May 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 - M11 May

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	–	16	1 065	1 030	1 326	1 200	30 782	46 778	82 196
Bulk Water	18	43	–	–	–	–	–	–	61
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	1 455	1 883	2	0	–	–	–	30 758	34 097
Auditor General	–	96	198	9	190	599	3 851	398	5 342
Other	106	25	25	–	–	–	–	87	244
Medical Aid Deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	1 580	2 063	1 290	1 039	1 517	1 799	34 633	78 021	121 941

The tenders awarded for May 2026 are as follows:

Contract reference	Contract Description	Date closed	Total Bids Received	Awarded to	Date of Award	Total value of contract	B-BBEE Level	Locality
ENG 01/2026/27	Provision Of Services: Taking Of Water And Sewerage Samples, Analysing, And Monitoring It In Botrivier, Caledon, Tesselaarsdal, Genadendal, Grabouw, Greyton, Riviersonderend And Villiersdorp For The Period From 01 July 2026 To 30 June 2029	13-Mar-26	2	Al Abbott and Associates	21-May-26	Rates	Level 2	4
TECH 01/2025/26	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028 - Provision of Professional services: Riviersonderend Water Treatment Works	N/A	N/A	Bigen Africa Services (Pty) Ltd.	21-May-26	R 5 750 000,00	Level 1	4
TECH 01/2025/26	Appointment of Consultants for Various Engineering and Groundwater Projects for A Period From 01 July 2025 to 30 June 2028 - Provision of Professional Services Solid Waste Services	N/A	N/A	Zutari (Pty) Ltd.	30-May-26	R 552 843,12	Level 1	4
Total Tenders Awarded for May 2026						R 6 302 843,12		

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

Print name: GW Hermanus

Acting Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: _____

Date: _____

Print Name: _____

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: _____

Date: _____