



Theewaterskloof
Municipality

**Service Delivery
Budget Implementation
Plan**

2026/27




Municipal Financial Management Act

Section 53(1)(c)(ii) – Approval by the Mayor

The Top Layer Service Delivery Budget Implementation Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Sections 69(3) and 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name GN Hermanus

Municipal Manager of Theewaterskloof Municipality

Signature 

Date 2026-06-10

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name LM de Bruyn

Mayor of Theewaterskloof Municipality

Signature 

Date 11/06/26



Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2027	Report submitted to Council	All	Municipal Manager	1	Number	1	0	0	1	0
TL2	Office of the Municipal Manager	Good Governance and Public Participation	Democratic, responsive, and accountable government	Compile and submit the Final Annual Report to Council by 31 March 2027	Report submitted to Council	All	Municipal Manager	1	Number	1	0	0	1	0
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Democratic, responsive, and accountable government	Compile and submit the final IDP to Council by 31 May 2027	Final IDP submitted to Council	All	Municipal Manager	1	Number	1	0	0	0	1
TL4	Office of the Municipal Manager	Municipal Financial Viability and Management	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2027	Final budget submitted to Council	All	Municipal Manager	1	Number	1	0	0	0	1
TL5	Office of the Municipal Manager	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2027 $\{(\text{Actual amount spent on capital projects excluding orders}/\text{Total amount budgeted for capital projects})\times 100\}$	% of capital budget spent	All	Municipal Manager	60%	Percentage	95	10	40	60	95
TL6	Office of the Municipal Manager	Good Governance and Public Participation	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2026	Annual Performance Report Submitted	All	Municipal Manager	1	Number	1	1	0	0	0
TL7	Office of the Municipal Manager	Good Governance and Public Participation	Democratic, responsive, and accountable government	Conduct Strategic Session with the newly elected Councillors to determine the Strategic Objectives of the Municipality by 31 March 2027	Strategic session conducted	All	Municipal Manager	1	Number	1	0	0	1	0
TL8	Corporate Services	Municipal Transformation and Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2027 $\{(\text{Actual amount spent on training}/\text{total personnel budget})\times 100\}$	% of the personnel budget spent	All	Director: Corporate Services	0.08%	Percentage	0.1	0	0.05	0	0.1
TL9	Corporate Services	Municipal Transformation and Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2027	Number of people employed	All	Director: Corporate Services	3	Number	2	0	0	0	2
TL10	Corporate Services	Municipal Transformation and Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2027	Organogram submitted	All	Director: Corporate Services	1	Number	1	0	0	0	1
TL11	Corporate Services	Municipal Transformation and Institutional Development	Healthy and productive workforce	Compile and submit a Succession Planning Policy to Council by 30 June 2027	Policy submitted by 30 June 2027	All	Director: Corporate Services	1	Number	1	0	0	0	1
TL12	Corporate Services	Municipal Transformation and Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 15 January 2027	Employment Equity Report submitted by 15 January 2027	All	Director: Corporate Services	0	Number	1	0	0	1	0
TL13	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2027 $\{(\text{Total actual expenditure for the project}/\text{Total amount budgeted for the project})\times 100\}$	% budget spent	7	Director: Technical and Infrastructure Implementation Services	76%	Percentage	95	10	40	95	95
TL14	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the provision of new bulk water and sewer service(Phase B) to Gypsy Queen and Erf 313 housing projects by 30 June 2027 $\{(\text{Total actual expenditure}/\text{Total amount budgeted})\times 100\}$	% budget spent	11	Director: Technical and Infrastructure Implementation Services	55%	Percentage	95	0	10	65	95
TL15	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Limit unaccounted electricity to less than 12% as at 30 June 2027 $\{(\text{Number of Electricity Units Purchased and/or Generated} - \text{Number of Electricity Units Sold (incl Free basic electricity)}) / \text{Number of Electricity Units Purchased and/or Generated}\} \times 100\}$	% unaccounted electricity captured in the report	All	Director: Technical and Infrastructure Implementation Services	3.69%	Percentage	12	12	12	12	12

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL16	Technical and Infrastructure Implementation Services	Basic Service Delivery	Basic services for all	Spend 95% of the project budget for the upgrade of the Riviersonderend Water Purification by 30 June 2027 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	1	Director: Technical and Infrastructure Implementation Services	New	Percentage	95	0	0	30	95
TL17	Technical and Infrastructure Implementation Services	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of budget allocated for the Upgrade of Pineview Park Sport Ground Phase 2 by June 2027 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	All	Director: Technical and Infrastructure Implementation Services	0%	Percentage	95	0	0	30	95
TL18	Community Services	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works {(% achievement all WTW's/WTW's tested)}	Average % water compliance in terms of SANS 241 achieved	All	Director: Community Services	93.04%	Percentage	90	90	90	90	90
TL19	Community Services	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)}	Average % achieved	All	Director: Community Services	54.37%	Percentage	65	65	65	65	65
TL20	Community Services	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	All	Director: Community Services	16.10%	Percentage	20	20	20	20	20
TL21	Economic Development and Planning	Local Economic Development	Local Economic Development	Create temporary work opportunities in terms of EPWP by 30 June 2027	Number of temporary work opportunities created	All	Director: Economic Development and Planning	217	Number	253	50	150	30	23
TL22	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 200 sites for Greyton: Erf 595 Housing Project by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	200	Number	200	0	0	50	150
TL23	Economic Development and Planning	Basic Service Delivery	Basic services for all	Review the Human Settlements Pipeline and submit to Council by 31 December 2026	Human Settlements Pipeline reviewed and submitted	All	Director: Economic Development and Planning	1	Number	1	0	1	0	0
TL24	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 200 sites for Caledon: Riemvasmaak Housing Project by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	200	Number	200	0	0	50	150
TL25	Economic Development and Planning	Basic Service Delivery	Basic services for all	Submit Project Implementation Readiness Report (PIRR) for Botriver: Beaumont Phase 2 to Department of Infrastructure (DOI) by 30 June 2027	Project Implementation Readiness Report submitted	7	Director: Economic Development and Planning	1	Number	1	0	0	0	1
TL26	Economic Development and Planning	Basic Service Delivery	Basic services for all	Complete the construction of Erf 313 Sports field - Social Economic Facility (SEF) by 30 June 2027	Construction completed	14	Director: Economic Development and Planning	1	Number	1	0	0	0	1
TL27	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 200 sites for Gypsy Queen Housing Project by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	200	Number	200	0	0	50	150
TL28	Economic Development and Planning	Basic Service Delivery	Basic services for all	Submit Project Feasibility Report (PFR) for Greater Grabouw to Department of Infrastructure (DOI) by 30 June 2027	Project Feasibility Report submitted	7	Director: Economic Development and Planning	1	Number	1	0	0	0	1
TL29	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 96 sites for Grabouw: Hillside: Phase 2 by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	96	Number	96	0	20	40	36
TL30	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 100 sites for Grabouw: Iraq by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	100	Number	100	0	0	50	50
TL31	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 76 sites for Grabouw: Rooidakke 1054: Phase 6 by 30 June 2027	Number of Sites serviced	14	Director: Economic Development and Planning	76	Number	76	0	10	40	26
TL32	Economic Development and Planning	Basic Service Delivery	Basic services for all	Service 478 sites in Villiersdorp: Destiny Farm: Phase 3 by 30 June 2027	Number of Sites serviced	2	Director: Economic Development and Planning	408	Number	478	100	100	100	178
TL33	Economic Development and Planning	Basic Service Delivery	Basic services for all	Complete the construction and commissioning of the Villiersdorp Borehole (Villiersdorp Destiny Farm – Berg en Dal, Phase 1) by 31 December 2027.	Construction completed	2	Director: Economic Development and Planning	0	Number	1	0	0	0	1
TL34	Economic Development and Planning	Basic Service Delivery	Basic services for all	Conduct annual review of the Beneficiary Selection and Allocation Policy by 30 June 2027	Beneficiary Selection and Allocation Policy Reviewed	All	Director: Economic Development and Planning	1	Number	1	0	0	0	1
TL35	Economic Development and Planning	Local Economic Development	Local Economic Development	Compile a Site Development Plan for Grabouw Informal Market by 30 June 2027	Site Development Plan compiled	All	Director: Economic Development and Planning	0	Number	1	0	0	0	1

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL36	Financial Services	Municipal Financial Viability and Management	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2027 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	All	Director: Financial Services	83%	Percentage	85	70	75	83	85
TL37	Financial Services	Municipal Financial Viability and Management	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted debt service coverage ratio as at 30 June 2027, measured as (Total Operating Revenue less Operating Grants) divided by Debt Service Payments (interest and redemption) due within one year.	Ratio achieved	All	Director: Financial Services	11.28	Number	11	0	0	0	11
TL38	Financial Services	Municipal Financial Viability and Management	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted cash coverage ratio as at 30 June 2027, measured as available cash to cover fixed operating expenditure.	Number of months it takes to cover fix operating expenditure with available cash	All	Director: Financial Services	0	Number	1.2	0	0	0	1.2
TL39	Financial Services	Municipal Financial Viability and Management	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted outstanding service debtors ratio as at 30 June 2027, measured as Total Outstanding Service Debtors divided by Revenue Received for Services.	% of outstanding service debtors	All	Director: Financial Services	92.39%	Percentage	70	0	0	0	70
TL40	Financial Services	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2026/27 financial year	Number of indigent households receiving free basic water	All	Director: Financial Services	5 977	Number	6 000	6 000	6 000	6 000	6 000
TL41	Financial Services	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2026/27 financial year	Number of indigent households receiving free basic electricity	All	Director: Financial Services	2 523	Number	2 600	2 600	2 600	2 600	2 600
TL42	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2026/27 financial year	Number of indigent households receiving free basic refuse removal	All	Director: Financial Services	5 995	Number	6 000	6 000	6 000	6 000	6 000
TL43	Financial Services	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2026/27 financial year	Number of indigent households receiving free basic sanitation	All	Director: Financial Services	5 967	Number	6 000	6 000	6 000	6 000	6 000
TL44	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2026/27 financial year	Number of residential properties which are billed for water or have prepaid meters	All	Director: Financial Services	16 085	Number	16 000	16 000	16 000	16 000	16 000
TL45	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	All	Director: Financial Services	7 574	Number	7 560	7 560	7 560	7 560	7 560
TL46	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for refuse removal once a month	All	Director: Financial Services	16 147	Number	16 100	16 100	16 100	16 100	16 100
TL47	Financial Services	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for sewerage	All	Director: Financial Services	15 738	Number	15 680	15 680	15 680	15 680	15 680
TL48	Financial Services	Good Governance and Public Participation	Democratic, responsive, and accountable government	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2026	Annual Financial Statements submitted to the AG	All	Director: Financial Services	1	Number	1	1	0	0	0

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
Water: Treatment Works	Water management	Upgrading RSE WTP	MIG	770114	2026/07/01	1200	522654	455437	181925	1436611	593723	92833	167621	310334	66757	197910	290143	4317148
Sewerage: Treatment Works	Waste water management	Upgrading Botrivier WWTW, phase 2	MIG	760117	2026/07/01	3497	1522316	1326536	529887	4184371	1729317	270392	488225	903901	194442	576445	845089	12574418
Sewerage: Treatment Works	Waste water management	Upgrading Botrivier WWTW, phase 2	Capital Replacement Reserves	760117	2026/07/01	845	368024	320693	128101	1011582	418067	65368	118030	218520	47007	139357	204302	3039897
Water: Treatment Works	Water management	Upgrading Villiersdorp WTP, phase 2	MIG	770113	2026/07/01	1282	558198	486410	194297	1534311	634100	99147	179021	331439	71297	211369	309874	4610747
Sewerage: Networks	Waste water management	Bulk sewer provision to erf 313 housing development, Grabouw	MIG	760102	2026/07/01	1330	579191	504703	201604	1592015	657948	102875	185753	343904	73979	219318	321528	4784151
Water: Distribution	Water management	Gypsy Queen water supply phase 2	MIG	770102	2026/07/01	435	189236	164899	65869	520151	214968	33612	60690	112362	24171	71657	105051	1563102
Sewerage: Networks	Waste water management	Bulk sewer provision to erf 313 housing development, Grabouw	Capital Replacement Reserves	760102	2026/07/01	485	211286	184113	73544	580759	240016	37528	67762	125455	26987	80006	117292	1745233
Electricity Distribution	Energy sources	Electrification TWK Area	INEP	775100	2026/07/01	169	73692	64214	25650	202555	83712	13089	23634	43756	9412	27904	40909	608696
Electricity Distribution	Energy sources	Electrification TWK Area	Capital Replacement Reserves	775100	2026/07/01	25	11054	9632	3848	30383	12557	1963	3545	6563	1412	4186	6136	91304
Human Settlements	Housing	Botriver Beaumont - Phase 2 - Planning	Capital Replacement Reserves	721117	2026/07/01	92	40098	34941	13957	110217	45551	7122	12860	23809	5122	15184	22260	331213
Human Settlements	Housing	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	Capital Replacement Reserves	721113	2026/07/01	431	187836	163679	65382	516302	213377	33363	60241	111531	23992	71126	104274	1551534
Human Settlements	Housing	Caledon Riemvasmaak - Phase 1	Capital Replacement Reserves	721111	2026/07/01	85	37035	32272	12891	101798	42071	6578	11878	21990	4730	14024	20559	305911
Town Administration	Finance and administration	Airconditioners	Capital out of Revenue (Inventory)	7311140540	2026/07/01	11	4843	4220	1686	13311	5501	860	1553	2875	619	1834	2688	40000
Town Administration	Finance and administration	Methane Gas Detector	Capital out of Revenue (Inventory)	7311140155	2026/07/01	3	1211	1055	421	3328	1375	215	388	719	155	458	672	10000

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
Town Administration	Finance and administration	Chainsaw 50cc	Capital out of Revenue (Inventory)	73111401560	2026/07/01	3	1211	1055	421	3328	1375	215	388	719	155	458	672	10000
Town Administration	Finance and administration	Petrol High pressure washer	Capital out of Revenue (Inventory)	7311140155	2026/07/01	7	3148	2743	1096	8652	3576	559	1009	1869	402	1192	1747	26000
Town Administration	Finance and administration	Brushcutters	Capital out of Revenue (Inventory)	73111401560	2026/07/01	6	2421	2110	843	6655	2751	430	777	1438	309	917	1344	20000
Town Administration	Finance and administration	Petrol Tree Trimmer	Capital out of Revenue (Inventory)	7311140155	2026/07/01	5	2058	1793	716	5657	2338	366	660	1222	263	779	1143	17000
Town Administration	Finance and administration	Gras cutter 3 Wheeler	Capital out of Revenue (Inventory)	7311140155	2026/07/01	6	2421	2110	843	6655	2751	430	777	1438	309	917	1344	20000
Asset Management	Finance and administration	Insurance Furniture	Capital out of Revenue (Inventory)	71520900541	2026/07/01	3	1211	1055	421	3328	1375	215	388	719	155	458	672	10000
Asset Management	Finance and administration	Insurance Machinery	Capital out of Revenue (Inventory)	71520901550	2026/07/01	14	6053	5275	2107	16638	6876	1075	1941	3594	773	2292	3360	50000
Asset Management	Finance and administration	Insurance computer	Capital out of Revenue (Inventory)	71520900470	2026/07/01	11	4843	4220	1686	13311	5501	860	1553	2875	619	1834	2688	40000
Fleet Management	Finance and administration	Field Service maintenance canopy – Mechanic	Capital out of Revenue (Inventory)	73113101550	2026/07/01	13	5448	4747	1896	14975	6189	968	1747	3235	696	2063	3024	45000
Fleet Management	Finance and administration	Multi-brand diagnostic scanner price	Capital out of Revenue (Inventory)	73113101550	2026/07/01	18	7869	6857	2739	21630	8939	1398	2524	4672	1005	2980	4368	65000
Fleet Management	Finance and administration	Battery tester (digital)	Capital out of Revenue (Inventory)	73113101550	2026/07/01	1	303	264	105	832	344	54	97	180	39	115	168	2500
Fleet Management	Finance and administration	Compression tester (petrol and diesel)	Capital out of Revenue (Inventory)	73113101550	2026/07/01	2	787	686	274	2163	894	140	252	467	101	298	437	6500
Fleet Management	Finance and administration	Portable 12V/220V air compressor (minimum 50L)	Capital out of Revenue (Inventory)	73113101550	2026/07/01	1	605	527	211	1664	688	108	194	359	77	229	336	5000
Fleet Management	Finance and administration	Battery or pneumatic impact wrench (1/2" drive)	Capital out of Revenue (Inventory)	73113101550	2026/07/01	1	303	264	105	832	344	54	97	180	39	115	168	2500

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
Fleet Management	Finance and administration	Cordless/220V angle grinder	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	242	211	84	666	275	43	78	144	31	92	134	2000
Fleet Management	Finance and administration	Cordless/220V drill and bit set	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	484	422	169	1331	550	86	155	288	62	183	269	4000
Fleet Management	Finance and administration	Variable heat gun	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	242	211	84	666	275	43	78	144	31	92	134	2000
Fleet Management	Finance and administration	Soldering iron with accessories	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	0	182	158	63	499	206	32	58	108	23	69	101	1500
Fleet Management	Finance and administration	Bearing pullers (2-jaw and 3-jaw adjustable)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	484	422	169	1331	550	86	155	288	62	183	269	4000
Fleet Management	Finance and administration	Ball joint separators (scissor and fork types)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	2	726	633	253	1997	825	129	233	431	93	275	403	6000
Fleet Management	Finance and administration	Torque angle gauges	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	363	316	126	998	413	65	116	216	46	138	202	3000
Fleet Management	Finance and administration	Feeler gauge sets (steel and brass)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	0	61	53	21	166	69	11	19	36	8	23	34	500
Fleet Management	Finance and administration	Oil filter wrenches (chain, strap, cap type)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	0	61	53	21	166	69	11	19	36	8	23	34	500
Fleet Management	Finance and administration	Brake bleeder kits (manual and vacuum)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	303	264	105	832	344	54	97	180	39	115	168	2500
Fleet Management	Finance and administration	Hydraulic jack (minimum 2T)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	2	787	686	274	2163	894	140	252	467	101	298	437	6500
Fleet Management	Finance and administration	Adjustable axle stands (minimum 3T)	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	1	242	211	84	666	275	43	78	144	31	92	134	2000
Fleet Management	Finance and administration	Inverter: 1000W–1500W pure sine wave inverter price	Capital out of Revenue (Inventory)	7311310 1550	2026/07/01	2	666	580	232	1830	756	118	214	395	85	252	370	5500
Town Administration	Finance and administration	Brush Cutters, Drills, Grinders and Pipe cutters	Capital out of Revenue (Inventory)	7311110 1560	2026/07/01	13	5448	4747	1896	14975	6189	968	1747	3235	696	2063	3024	45000
Town Administration	Finance and administration	Refrigerator	Capital out of Revenue (Inventory)	7311110 0530	2026/07/01	1	605	527	211	1664	688	108	194	359	77	229	336	5000

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
Supply Chain Management	Finance and administration	Office Equipment & Furniture	Capital out of Revenue (Inventory)	71522900540	2026/07/01	8	3632	3165	1264	9983	4126	645	1165	2157	464	1375	2016	30000
Supply Chain Management	Finance and administration	Recorders	Capital out of Revenue (Inventory)	71522900540	2026/07/01	1	363	316	126	998	413	65	116	216	46	138	202	3000
Sewerage: Treatment Works	Waste water management	Washing Machine	Capital out of Revenue (Inventory)	76011500540	2026/07/01	4	1816	1582	632	4992	2063	323	582	1078	232	688	1008	15000
Parks and Gardens	Sport and recreation	Brasscutters x 2	Capital out of Revenue (Inventory)	73117501550	2026/07/01	7	2906	2532	1011	7986	3301	516	932	1725	371	1100	1613	24000
Town Administration	Finance and administration	Vacuum Cleaner	Capital out of Revenue (Inventory)	73111500530	2026/07/01	2	726	633	253	1997	825	129	233	431	93	275	403	6000
Town Administration	Finance and administration	2 X High Back Chairs	Capital out of Revenue (Inventory)	73111500530	2026/07/01	1	605	527	211	1664	688	108	194	359	77	229	336	5000
Community Services	Community and social services	Office chair x 5	Capital out of Revenue (Inventory)	73110300540	2026/07/01	2	726	633	253	1997	825	129	233	431	93	275	403	6000
Community Services	Community and social services	Heavy duty paper shredder	Capital out of Revenue (Inventory)	73110301550	2026/07/01	14	6053	5275	2107	16638	6876	1075	1941	3594	773	2292	3360	50000
Traffic Services	Public safety	Opertor Chairs x 5	Capital out of Revenue (Inventory)	73124100540	2026/07/01	3	1211	1055	421	3328	1375	215	388	719	155	458	672	10000
Municipal Manager	Executive and council	18 mega pixels Camera	Capital out of Revenue (Inventory)	71014900450	2026/07/01	4	1816	1582	632	4992	2063	323	582	1078	232	688	1008	15000
Municipal Manager	Executive and council	Monitor/TV type screen, control pad and Video Camera	Capital out of Revenue (Inventory)	71014900450	2026/07/01	10	4237	3692	1475	11647	4813	753	1359	2516	541	1604	2352	35000
ICT	Finance and administration	Computers and Peripherals supply, install configure, Maintenance and Support Services	Capital out of Revenue (Inventory)	71115000450	2026/07/01	83	36319	31648	12642	99831	41258	6451	11648	21565	4639	13753	20162	300000
Financial Services	Finance and administration	High Back Chair Up to 120 kg	Capital out of Revenue (Inventory)	71510900540	2026/07/01	2	726	633	253	1997	825	129	233	431	93	275	403	6000
Sport and recreation	Sport and recreation	Upgrading of Pine View Park Sport Ground - Phase 2	MIG		2026/07/01	1127	490469	427392	170722	1348146	557162	87117	157299	291224	62647	185723	272276	4051304

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
LED	Planning and development	Traders Market & Taxi Rank Upgrade (Planning & Designs).	RSEP	72116200551	2026/07/01	195	84745	73846	29498	232938	96269	15052	27179	50319	10824	32090	47045	700000
Technical and Infrastructure Implementation Services	Planning and development	Grabouw Taxi Rank	Capital out of Revenue (Insurance)	074110200552	2026/07/01	222	96852	84396	33712	266215	110021	17203	31061	57507	12371	36674	53766	800000
Technical and Infrastructure Implementation Services	Planning and development	Grabouw Taxi Rank	Capital Replacement Reserves	074110200553	2026/07/01	83	36319	31648	12642	99831	41258	6451	11648	21565	4639	13753	20162	300000
Human Settlements	Housing	Greater Grabouw Roodakke SEF Erf 313	Human Settlements Development Grant In-Kind		2026/07/01	334	145277	126594	50568	399322	165032	25804	46592	86261	18556	55011	80648	1200000
Human Settlements	Housing	Greyton Erf 595 (538) (Yield reduced) (393)	Human Settlements Development Grant In-Kind		2026/07/01	278	121065	105495	42140	332769	137527	21503	38827	71884	15463	45843	67207	1000000
Human Settlements	Housing	Gypsy Queen (500)	Human Settlements Development Grant In-Kind		2026/07/01	278	121065	105495	42140	332769	137527	21503	38827	71884	15463	45843	67207	1000000
Human Settlements	Housing	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	Human Settlements Development Grant In-Kind		2026/07/01	278	121065	105495	42140	332769	137527	21503	38827	71884	15463	45843	67207	1000000
Human Settlements	Housing	Greater Grabouw	Informal Settlements Upgrading Partnership Grant In-Kind		2026/07/01	28	12106	10549	4214	33277	13753	2150	3883	7188	1546	4584	6721	100000
Human Settlements	Housing	Grabouw Iraq (456)	Informal Settlements Upgrading Partnership Grant In-Kind		2026/07/01	6118	2663420	2320887	927082	7320908	3025586	473074	854190	1581450	340193	1008539	1478554	22000000
Human Settlements	Housing	Grabouw Hillside (321) (102 + 219)	Informal Settlements Upgrading Partnership Grant In-Kind		2026/07/01	278	121065	105495	42140	332769	137527	21503	38827	71884	15463	45843	67207	1000000
Human Settlements	Housing	Villiersdorp Destiny Farm (1133)	Informal Settlements Upgrading		2026/07/01	14019	6103711	5318734	2124576	16777191	6933680	1084135	1957533	3624181	779615	2311251	3388375	50417000

Capital Budget for the 2026/27 financial year

Department	Function	Project Description	Funding Source	Vote	Start Date	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total
			Partnership Grant In-Kind															
Human Settlements	Housing	Caledon Riemvasmaak (1014)	Informal Settlements Upgrading Partnership Grant In-Kind		2026/07/01	3059	1331710	1160443	463541	3660454	1512793	236537	427095	790725	170097	504270	739277	11000000
Human Settlements	Housing	Rooidakke (1054)	Informal Settlements Upgrading Partnership Grant In-Kind		2026/07/01	139	60532	52747	21070	166384	68763	10752	19413	35942	7732	22921	33603	500000

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	July			August			September		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	9833	1842564	14	9833	1842564	6053	9833	1842564	5275
Governance and Administration	Finance and Administration	84095547	16359904	225	17387175	16359904	98002	17387175	16359904	85398
Governance and Administration	Finance and Administration	0	271526	0	0	271526	0	0	271526	0
Community and Public Safety	Community and Social Services	1050625	1730887	16	1050625	1730887	6780	1050625	1730887	5908
Community and Public Safety	Sport and Recreation	5917	966465	1133	5917	966465	493375	5917	966465	429924
Community and Public Safety	Public Safety	552583	5675176	3	552583	5675176	1211	552583	5675176	1055
Community and Public Safety	Housing	14515083	1247250	25417	14515083	1247250	11065985	14515083	1247250	9642827
Community and Public Safety	Health	0	0	0	0	0	0	0	0	0
Economic and Environmental Services	Planning and Development	414024	3543732	501	4351768	3543732	217916	3844182	3543732	189891
Economic and Environmental Services	Road Transport	704667	4104794	0	704667	4104794	0	704667	4104794	0
Economic and Environmental Services	Environmental Protection	0	83	0	0	83	0	0	83	0
Trading Services	Electricity	20019953	15313077	195	15217294	15313077	84745	15207816	15313077	73846
Trading Services	Water Management	16218090	7745160	2917	10644210	7745160	1270088	10644210	7745160	1106746
Trading Services	Waste Water Management	9594013	4956797	6162	4436938	4956797	2682633	4436938	4956797	2337629
Trading Services	Waste Management	10622877	5531247	0	4423255	5531247	0	4423255	5531247	0
Other	Other	0	4958	0	0	4958	0	0	4958	0
TOTAL		157803211	69293620	36582	73299347	69293620	15926787	72782284	69293620	13878498

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	October			November			December		
		Revenue	Operational Exp	Capital Exp.	Revenue	Operational Exp	Capital Exp.	Revenue	Operational Exp	Capital Exp.
Governance and Administration	Executive and Council	9833	1842564	2107	9833	2253068	16638	9833	1842564	6876
Governance and Administration	Finance and Administration	17387175	16359904	34112	48237417	22148570	269376	17387175	16359904	111328
Governance and Administration	Finance and Administration	0	271526	0	0	448478	0	0	271526	0
Community and Public Safety	Community and Social Services	1050625	1730887	2360	1050625	2728276	18635	1050625	1730887	7701
Community and Public Safety	Sport and Recreation	5917	966465	171734	5917	1467072	1356133	5917	966465	560463
Community and Public Safety	Public Safety	552583	5675176	421	552583	6936998	3328	552583	5675176	1375
Community and Public Safety	Housing	14515083	1247250	3851841	14515083	1859126	30416926	14515083	1247250	12570712
Community and Public Safety	Health	0	0	0	0	0	0	0	0	0
Economic and Environmental Services	Planning and Development	1778761	3543732	75852	11253502	5804077	598983	4888446	3543732	247548
Economic and Environmental Services	Road Transport	704667	4104794	0	704667	5966641	0	704667	4104794	0
Economic and Environmental Services	Environmental Protection	0	83	0	0	83	0	0	83	0
Trading Services	Electricity	15169252	15313077	29498	20222338	15834772	232938	15227314	15313077	96269
Trading Services	Water Management	10644210	7745160	442091	16218090	8342567	3491074	10644210	7745160	1442791
Trading Services	Waste Water Management	4436938	4956797	933769	9594013	5963304	7373718	4436938	4956797	3047411
Trading Services	Waste Management	4423255	5531247	0	10622877	6762432	0	4423255	5531247	0
Other	Other	0	4958	0	0	4958	0	0	4958	0
TOTAL		70678299	69293620	5543786	132986944	86520422	43777749	73846045	69293620	18092475

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	January			February			March		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	9833	1842564	1075	9833	1842564	1941	9833	1842564	3594
Governance and Administration	Finance and Administration	17387175	16359904	17407	17387175	16359904	31430	48237417	16359904	58190
Governance and Administration	Finance and Administration	0	271526	0	0	271526	0	0	271526	0
Community and Public Safety	Community and Social Services	1050625	1730887	1204	1050625	1730887	2174	1050625	1730887	4026
Community and Public Safety	Sport and Recreation	5917	966465	87633	5917	966465	158231	5917	966465	292950
Community and Public Safety	Public Safety	552583	5675176	215	552583	5675176	388	552583	5675176	719
Community and Public Safety	Housing	14515083	1247250	1965528	14515083	1247250	3548992	14515083	1247250	6570614
Community and Public Safety	Health	0	0	0	0	0	0	0	0	0
Economic and Environmental Services	Planning and Development	1105986	3543732	38706	1670747	3543732	69888	2748443	3543732	129391
Economic and Environmental Services	Road Transport	704667	4104794	0	704667	4104794	0	704667	4104794	0
Economic and Environmental Services	Environmental Protection	0	83	0	0	83	0	0	83	0
Trading Services	Electricity	15156691	15313077	15052	15167236	15313077	27179	20063539	15313077	50319
Trading Services	Water Management	10644210	7745160	225592	10644210	7745160	407332	16218090	7745160	754136
Trading Services	Waste Water Management	4436938	4956797	476486	4436938	4956797	860352	9594013	4956797	1592858
Trading Services	Waste Management	4423255	5531247	0	4423255	5531247	0	10622877	5531247	0
Other	Other	0	4958	0	0	4958	0	0	4958	0
TOTAL		69992963	69293620	2828899	70568268	69293620	5107909	124323086	69293620	9456796

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	April			May			June		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	9833	1842564	773	9833	1842564	2292	9833	1842564	3360
Governance and Administration	Finance and Administration	17387175	16359904	12518	17387175	16359904	37110	21898965	28893904	54404
Governance and Administration	Finance and Administration	0	271526	0	0	271526	0	0	271526	0
Community and Public Safety	Community and Social Services	1050625	1730887	866	1050625	1730887	2567	1050625	1730887	3764
Community and Public Safety	Sport and Recreation	5917	966465	63018	5917	966465	186823	5917	966465	273889
Community and Public Safety	Public Safety	552583	5675176	155	552583	5675176	458	35061583	5675176	672
Community and Public Safety	Housing	14515083	1247250	1413436	14515083	1247250	4190281	14515083	1247250	6143099
Community and Public Safety	Health	0	0	0	0	0	0	0	0	0
Economic and Environmental Services	Planning and Development	909076	3543732	27834	1899470	3543732	82517	2595965	3543732	120973
Economic and Environmental Services	Road Transport	704667	4104794	0	704667	4104794	0	704667	4104794	0
Economic and Environmental Services	Environmental Protection	0	83	0	0	83	0	0	83	0
Trading Services	Electricity	15153014	15313077	10824	15171506	15313077	32090	30184511	30313077	47045
Trading Services	Water Management	10644210	7745160	162226	10644210	7745160	480936	10644210	7745160	705068
Trading Services	Waste Water Management	4436938	4956797	342647	4436938	4956797	1015814	4436937	4956797	1489219
Trading Services	Waste Management	4423255	5531247	0	4423255	5531247	0	4423255	19511247	0
Other	Other	0	4958	0	0	4958	0	0	4958	0
TOTAL		69792376	69293620	2034296	70801262	69293620	6030888	125531551	110807620	8841493

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	Total		
		Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	118000	22521269	50000
Governance and Administration	Finance and Administration	341566742	214641514	809500
Governance and Administration	Finance and Administration	0	3435263	0
Community and Public Safety	Community and Social Services	12607500	21768028	56000
Community and Public Safety	Sport and Recreation	71000	12098187	4075304
Community and Public Safety	Public Safety	41140000	69363937	10000
Community and Public Safety	Housing	174181000	15578871	91405658
Community and Public Safety	Health	0	0	0
Economic and Environmental Services	Planning and Development	37460370	44785128	1800000
Economic and Environmental Services	Road Transport	8456000	51119378	0
Economic and Environmental Services	Environmental Protection	0	1000	0
Trading Services	Electricity	211960464	199278620	700000
Trading Services	Water Management	144452160	93539321	10490997
Trading Services	Waste Water Management	68714475	60488070	22158699
Trading Services	Waste Management	71677925	81586150	0
Other	Other	0	59500	0
TOTAL		1112405636	890264236	131556158

Revenue by Source for the 2026/27 financial year

Line Item	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Exchange Revenue													
Service charges - Electricity	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	179 259
Service charges - Water	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	125 279
Service charges - Waste Water Management	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	52 237
Service charges - Waste Management	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	52 158
Sales of Goods and Rendering of Services	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	16 956
Agency services	691	691	691	691	691	691	691	691	691	691	691	691	8 291
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	28 561
Interest earned from Current and Non-Current Assets	231	231	231	231	231	231	231	231	231	231	231	231	2 769
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent on Land	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental from Fixed Assets	108	108	108	108	108	108	108	108	108	108	108	108	1 300
Licences or permits	6	6	6	6	6	6	6	6	6	6	6	6	76
Special rating levies	0	0	0	0	0	0	0	0	0	0	0	0	0
Construction Contract Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	83	83	83	83	83	83	83	83	83	83	83	83	1 000
Operational Revenue	310	310	310	310	310	310	310	310	310	310	310	310	3 725
Non-Exchange Revenue													
Property rates	47 811	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	179 291
Surcharges and Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	764	764	764	764	764	764	764	764	764	764	764	35 273	43 671
Licences or permits	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer and subsidies - Operational	61 598	8 941	8 941	8 941	61 598	8 941	8 941	8 941	61 598	8 941	8 941	8 941	265 262
Interest Receivables	322	322	322	322	322	322	322	322	322	322	322	322	3 863
Fuel Levy	0	0	0	0	0	0	0	0	0	0	0	0	0
Operational Revenue - Service Charges	544	544	544	544	544	544	544	544	544	544	544	544	6 529
Gains on disposal of Fixed and Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	872	872
Other Gains	17	17	17	17	17	17	17	17	17	17	17	18 657	18 840
Total Revenue (excluding capital transfers and contributions)	150 356	61 841	61 841	61 841	114 498	61 841	61 841	61 841	114 498	61 841	61 841	115 862	989 939