FINANCIAL REPORT FOR THE MONTH ENDING JULY 2026

INTRODUCTION / AIM

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

BUDGET STATEMENT

JULY 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.

2026/2027 FINANCIAL YEAR

Contents

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 July 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	131 556 158	989 939 070	989 449 408
Actual Result (YTD)	3 512 295	159 076 484	33 788 290
Variance	128 043 863	830 862 586	955 661 118
Variance %	97%	84%	97%

Operating revenue currently reflects a variance of 84% and operating expenditure a variance of 97%.

Particulars	Budget	Adjustment Budget	Jul-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	**929 576 039**	**929 576 039**	**30 792 349**	**30 792 349**	3%
Operating Expenditure (Non Cash)	**59 873 369**	**59 873 369**	**2 995 941**	**2 995 941**	5%
Total Operating Expenditure	**989 449 408**	**989 449 408**	**33 788 290**	**33 788 290**	3%
Operating Income	**989 939 070**	**989 939 070**	**159 076 484**	**159 076 484**	16%
TELEPHONE	**500 000**	**500 000**	**3 981**	**3 981**	1%
STREETLIGHTS	**5 935 203**	**5 935 203**	**27 259**	**27 259**	0%
FUEL	**10 770 025**	**10 770 025**	**198 406**	**198 406**	2%
Repair & Maintenance (Excl Road Surfaces & Networks)	**147 734 844**	**147 734 844**	**6 910 772**	**6 910 772**	5%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	**2 972 000**	**2 972 000**	**-**	**-**	0%
Other Materials - Maintenance Materials (Road Surfaces)	**1 288 975**	**1 288 975**	**112 477**	**112 477**	9%
Other Materials - Maintenance Materials (Networks)	**539 455**	**539 455**	**10 527**	**10 527**	2%
GRANTS INCOME	**140 501 001**	**140 501 001**	-	**-**	0%
Equitable Shares Income	**157 971 000**	**157 971 000**	65 821 000	**65 821 000**	42%
GRANTS EXPENDITURE	**140 501 001**	**140 501 001**	4 830 037	**4 830 037**	3%
Equitable Shares Expenditure	**84 909 039**	**84 909 039**	7 075 753	**7 075 753**	8%
Equitable Shares Expenditure Free Basic Services	**73 061 961**	**73 061 961**	6 692 008	**6 692 008**	9%
PAYROLL	**302 002 678**	**302 002 678**	**22 153 951**	**22 153 951**	7%
ACTING ALLOWANCE	**500 000**	**500 000**	**157 311**	**157 311**	31%
OVERTIME	**9 461 115**	**9 461 115**	**810 204**	**810 204**	9%
STANDBY	**3 613 992**	**3 613 992**	**628 577**	**628 577**	17%
EMPLOYEE RELATED COST (Non cash)	**4 295 016**	**4 295 016**	**89 191**	**89 191**	2%
Capital Expenditure (Land/Build)	1 800 000	1 800 000	-	-	0%
Capital Expenditure (Water)	10 490 997	10 490 997	-	-	0%
Capital Expenditure (Sewer)	22 143 699	22 143 699	3 512 295	3 512 295	16%
Capital Expenditure (Sportsfields)	4 051 304	4 051 304	-	-	0%
Capital Expenditure (Office Equipment)	964 500	964 500	-	-	0%
Capital Expenditure Sub Total	**40 150 500**	**40 150 500**	**3 512 295**	**3 512 295**	**9%**
Capital Expenditure (Housing) (TWK)	2 188 658	2 188 658	-	-	0%
Capital Expenditure (Housing) (Provincial Treasury)	89 217 000	89 217 000	-	-	0%
Capital Expenditure Housing Sub Total	**91 405 658**	**91 405 658**	**-**	**-**	**0%**
Capital Expenditure (Total)	**131 556 158**	**131 556 158**	**3 512 295**	**3 512 295**	**3%**
Investments			12 159 193		
Bank			39 006 599		
Loans			124 916 121		
Tenders Approved			-		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

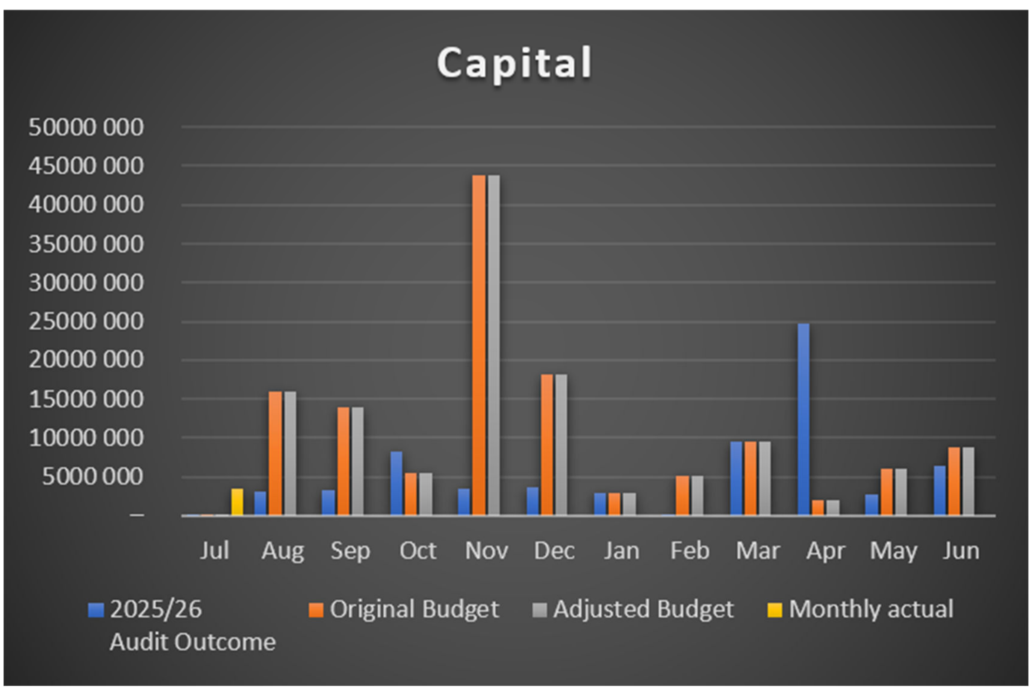
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	692	4 051	4 051	–	–	1	(1)	-100%	4 051
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	–	700	700	–	–	0	(0)	-100%	700
Vote 5 - Economic Development and Planning	27 652	–	–	–	–	–	–		–
Vote 13 - Waste water management	16 414	–	–	–	–	–	–		–
Vote 14 - Water	1 300	8 928	8 928	–	–	2	(2)	-100%	8 928
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**46 057**	**13 679**	**13 679**	**–**	**–**	**4**	**(4)**	**-100%**	**13 679**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	2 304	139	139	–	–	0	(0)	-100%	139
Vote 2 - Community Services	3 911	461	461	–	–	0	(0)	-100%	461
Vote 3 - Corporate services	369	300	300	–	–	0	(0)	-100%	300
Vote 4 - Electricity	–	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	7 396	91 406	91 406	–	–	25	(25)	-100%	91 406
Vote 6 - Office of the Municipal Manager	–	50	50	–	–	0	(0)	-100%	50
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	1 100	1 100	–	–	0	(0)	-100%	1 100
Vote 13 - Waste water management	6 766	22 159	22 159	3 512	3 512	6	3 506	56909%	22 159
Vote 14 - Water	1 294	1 563	1 563	–	–	0	(0)	-100%	1 563
Vote 15 - Directorate Development and Community Services	–	700	700	–	–	0	(0)	-100%	700
Total Capital single-year expenditure	22 039	117 877	117 877	3 512	3 512	33	**3 480**	**10615%**	117 877
Total Capital Expenditure	**68 096**	**131 556**	**131 556**	**3 512**	**3 512**	**37**	**3 476**	**9501%**	**131 556**
Capital Expenditure - Functional Classification									
Governance and administration	**6 584**	**860**	**860**	**–**	**–**	**0**	(0)	-100%	**860**
Executive and council	–	50	50	–	–	0	(0)	-100%	50
Finance and administration	6 584	810	810	–	–	0	(0)	-100%	810
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**34 868**	**95 547**	**95 547**	**–**	**–**	**27**	(27)	-100%	**95 547**
Community and social services	–	56	56	–	–	0	(0)	-100%	56
Sport and recreation	692	4 075	4 075	–	–	1	(1)	-100%	4 075
Public safety	–	10	10	–	–	0	(0)	-100%	10
Housing	34 176	91 406	91 406	–	–	25	(25)	-100%	91 406
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**871**	**1 800**	**1 800**	**–**	**–**	**1**	(1)	-100%	**1 800**
Planning and development	871	1 800	1 800	–	–	1	(1)	-100%	1 800
Trading services	**25 773**	**33 350**	**33 350**	**3 512**	**3 512**	**9**	3 503	37781%	**33 350**
Energy sources	–	700	700	–	–	0	(0)	-100%	700
Water management	2 594	10 491	10 491	–	–	3	(3)	-100%	10 491
Waste water management	23 180	22 159	22 159	3 512	3 512	6	3 506	56909%	22 159
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**68 096**	**131 556**	**131 556**	**3 512**	**3 512**	**37**	**3 476**	**9501%**	**131 556**
Funded by:									
National Government	27 217	32 510	32 510	3 512	3 512	9	3 503	38753%	32 510
Provincial Government	4 190	700	700	–	–	0	(0)	-100%	700
Transfers recognised - capital	**31 407**	**33 210**	**33 210**	**3 512**	**3 512**	**9**	**3 503**	**37932%**	**33 210**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	36 690	98 347	98 347	–	–	27	(27)	-100%	98 347
Total Capital Funding	**68 096**	**131 556**	**131 556**	**3 512**	**3 512**	**37**	**3 476**	**9501%**	**131 556**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4	37	37	3 512	3 512	37	3 476	9501,2%	3%
August	3 150	15 927	15 927	–		15 963	–		
September	3 319	13 878	13 878	–		29 842	–		
October	8 235	5 544	5 544	–		35 386	–		
November	3 427	43 778	43 778	–		79 163	–		
December	3 636	18 092	18 092	–		97 256	–		
January	2 901	2 829	2 829	–		100 085	–		
February	234	5 108	5 108	–		105 193	–		
March	9 462	9 457	9 457	–		114 649	–		
April	24 690	2 034	2 034	–		116 684	–		
May	2 702	6 031	6 031	–		122 715	–		
June	6 336	8 841	8 841	–		131 556	–		
Total Capital expenditure	**68 096**	**131 556**	**131 556**	**3 512**					

The **Total Capital Expenditure** for the year-to-date amounts to R 4 million against the original budget of R 132 million and the percentage spend is 3% when compared to the budget. The year-to-date expenditure compared to planned expenditure amounts to 9491.9% (an overspent of 9501.2%).



The following table indicates the spending per project and per funding source.

THEEWATERSKLOOF MUNICIPALITY											
CAPITAL PROGRAMME 2026 - 2027											
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
								1			
LAND AND BUILDINGS											
072116200551	Traders Market , Taxi Rank Upgrade (Planning Designs)	Grabouw	LED	RSEP	700 000	-	-	-	195	700 000	100%
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	800 000	-	-	-	222	800 000	100%
074110200553				Capital Replacement Reserve	300 000	-	-	-	83	300 000	100%
				Subtotal	**1 800 000**	**-**	**-**	**-**	**500**	**1 800 000**	**100%**
WATER RESERVOIRS & RETICULATION											
077010200342	Gypsy Queen water supply phase 2	Grabouw	Water: Distribution	MIG	1 563 102	-	-	-	435	1 563 102	100%
077011300335	Upgrading Villiersdorp WTP, phase 2	Villiersdorp	Water: Treatment Works	MIG	4 610 747	-	-	-	1 282	4 610 747	100%
077011400332	Upgrading RSE WTP	Riviersonderend	Water: Treatment Works	MIG	4 317 148	-	-	-	1 200	4 317 148	100%
				Subtotal	**10 490 997**	**-**	**-**	**-**	**2 917**	**10 490 997**	**100%**
ELECTRICITY RETICULATION											
077510000202	Electrification TWK Area	Theewaterskloof	Electricity Distribution	INEP	608 696	-	-	-	169	608 696	100%
077510000203				Capital Replacement Reserve	91 304	-	-	-	25	91 304	100%
				Subtotal	**700 000**	**-**	**-**	**-**	**194**	**700 000**	**100%**

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
								1			
SEWERAGE											
076010200094	Bulk sewer provision to erf 313 housing development, Grabouw	Grabouw	Sewerage: Networks	MIG	4 784 151	-	-	-	1 330	4 784 151	100%
076010200095				Capital Replacement Reserve	1 745 233	-	-	-	485	1 745 233	100%
076011700904	Upgrading Botrivier WWTW, phase 2	Botrivier	Sewerage: Treatment Works	MIG	12 574 418	3 512 295	-	3 512 295	3 497	9 062 123	72%
076011700905				Capital Replacement Reserve	3 039 897	-	-	-	845	3 039 897	100%
				Subtotal	**22 143 699**	**3 512 295**	**-**	**3 512 295**	**6 157**	**18 631 404**	**84%**
TWK HOUSING											
072111100120	Caledon Riemvasmaak - Phase 1	Caledon	Human Settlements	Capital Replacement Reserve	305 911	-	-	-	85	305 911	100%
072111300120	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	Villiersdorp	Human Settlements	Capital Replacement Reserve	1 551 534	-	-	-	431	1 551 534	100%
072111700120	Botriver Beaumont - Phase 2 - Planning	Botrivier	Human Settlements	Capital Replacement Reserve	331 213	-	-	-	92	331 213	100%
				Subtotal	**2 188 658**	**-**	**-**	**-**	**608**	**2 188 658**	**100%**
PROVINCIAL HOUSING											
072111100100	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	11 000 000	-	-	-	3 058	11 000 000	100%
072111200100	Greater Grabouw Rooidakke SEF Erf 313	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 200 000	-	-	-	334	1 200 000	100%
072111200101	Gypsy Queen (500)	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	278	1 000 000	100%
072111200102	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	100 000	-	-	-	28	100 000	100%
072111200103	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	22 000 000	-	-	-	6 118	22 000 000	100%

THEEWATERSKLOOF MUNICIPALITY											
CAPITAL PROGRAMME 2026 - 2027											
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
								1			
PROVINCIAL HOUSING											
072111200104	Grabouw Hillside (321) (102 + 219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	1 000 000	-	-	-	277	1 000 000	100%
072111200105	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	500 000	-	-	-	139	500 000	100%
072111300100	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	50 417 000	-	-	-	14 018	50 417 000	100%
072111500100	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal Greyton	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	278	1 000 000	100%
072111700100	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	Botrivier	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	278	1 000 000	100%
				Subtotal	**89 217 000**	**-**	**-**	**-**	**24 806**	**89 217 000**	**100%**
SPORTFIELDS											
073115200123	Upgrading of Pine View Park Sport Ground - Phase 2	Grabouw	Sports and Culture	MIG	4 051 304	-	-	-	1 127	4 051 304	100%
				Subtotal	**4 051 304**	**-**	**-**	**-**	**1 127**	**4 051 304**	**100%**
OFFICE EQUIPMENT											
071014900450	Computer Equipment (New)	Administration	Municipal Manager	Capital out of Revenue	50 000	-	-	-	14	50 000	100%
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	300 000	-	-	-	83	300 000	100%
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	6 000	-	-	-	2	6 000	100%
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	40 000	-	-	-	11	40 000	100%
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	-	-	-	3	10 000	100%
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	-	-	-	14	50 000	100%
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	33 000	-	-	-	9	33 000	100%
073110300540	Furniture and Office Equipment	Villiersdorp	Community Services	Capital out of Revenue	6 000	-	-	-	2	6 000	100%

THEEWATERSKLOOF MUNICIPALITY											
CAPITAL PROGRAMME 2026 - 2027											
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
								1			
OFFICE EQUIPMENT											
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	Capital out of Revenue	50 000	-	-	-	14	50 000	100%
073111100530	Furniture and Office Equipment (New)	Caledon	Town Administration	Capital out of Revenue	5 000	-	-	-	1	5 000	100%
073111101560	Machinery and Equipment (Renewal)	Caledon	Town Administration	Capital out of Revenue	45 000	-	-	-	13	45 000	100%
073111400541	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	40 000	-	-	-	11	40 000	100%
073111401550	Machinery and Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	73 000	-	-	-	21	73 000	100%
073111401560	Machinery and Equipment (Renewal)	Riviersonderend	Town Administration	Capital out of Revenue	30 000	-	-	-	9	30 000	100%
073111500530	Furniture and Office Equipment (Renewal)	Genadendal Greyton	Town Administration	Capital out of Revenue	11 000	-	-	-	3	11 000	100%
073113101550	Machinery and Equipment	Caledon	Fleet Management	Capital out of Revenue	166 500	-	-	-	49	166 500	100%
073117501550	Machinery and Equipment (New)	Genadendal Greyton	Parks and Gardens	Capital out of Revenue	24 000	-	-	-	7	24 000	100%
073124100540	Furniture and Office Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	10 000	-	-	-	3	10 000	100%
076011500540	Furniture and Office Equipment (New)	Genadendal Greyton	Sewerage: Treatment Works	Capital out of Revenue	15 000	-	-	-	4	15 000	100%
				Subtotal	**964 500**	**-**	**-**	**-**	**273**	**964 500**	**100%**
GRAND TOTAL CAPITAL BUDGET					**131 556 158**	**3 512 295**	**-**	**3 512 295**	**36 582**	**128 043 863**	**97%**

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) - M01 July

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Directorate Finance	315 995	333 596	333 596	117 262	117 262	83 735	33 527	40,0%	333 596
Vote 2 - Community Services	26 293	63 440	63 440	702	702	2 411	(1 709)	-70,9%	63 440
Vote 3 - Corporate services	5 326	6 759	6 759	294	294	260	34	13,2%	6 759
Vote 4 - Electricity	181 829	211 960	211 960	18 468	18 468	20 020	(1 552)	-7,8%	211 960
Vote 5 - Economic Development and Planning	40 956	177 828	177 828	209	209	14 761	(14 552)	-98,6%	177 828
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	32 957	33 979	33 979	0	0	182	(182)	-99,8%	33 979
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	58 038	71 678	71 678	4 408	4 408	10 623	(6 215)	-58,5%	71 678
Vote 13 - Waste water management	60 144	68 714	68 714	6 118	6 118	9 594	(3 476)	-36,2%	68 714
Vote 14 - Water	138 200	144 452	144 452	11 538	11 538	16 218	(4 681)	-28,9%	144 452
Vote 15 - Directorate Development and Community Services	–	–	–	78	78	–	78	#DIV/0!	–
Total Revenue by Vote	**859 737**	**1 112 406**	**1 112 406**	**159 076**	**159 076**	**157 803**	**1 273**	**0,8%**	**1 112 406**
Expenditure by Vote									
Vote 1 - Directorate Finance	62 297	101 832	101 832	4 500	4 500	8 263	(3 763)	-45,5%	101 832
Vote 2 - Community Services	175 575	197 835	197 835	9 764	9 764	15 968	(6 204)	-38,9%	197 835
Vote 3 - Corporate services	65 052	85 417	85 417	6 042	6 042	5 898	144	2,4%	85 417
Vote 4 - Electricity	161 443	199 321	199 321	2 752	2 752	15 313	(12 561)	-82,0%	199 321
Vote 5 - Economic Development and Planning	37 234	123 168	123 168	2 592	2 592	3 046	(454)	-14,9%	123 168
Vote 6 - Office of the Municipal Manager	8 604	12 038	12 038	784	784	945	(161)	-17,0%	12 038
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	17 317	21 206	21 206	980	980	1 664	(684)	-41,1%	21 206
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	83 640	83 135	83 135	1 924	1 924	5 531	(3 607)	-65,2%	83 135
Vote 13 - Waste water management	61 997	66 633	66 633	2 574	2 574	4 957	(2 383)	-48,1%	66 633
Vote 14 - Water	91 713	98 865	98 865	1 876	1 876	7 745	(5 870)	-75,8%	98 865
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**764 872**	**989 449**	**989 449**	**33 788**	**33 788**	**69 331**	**(35 543)**	**-51,3%**	**989 449**
Surplus/ (Deficit) for the year	**94 865**	**122 956**	**122 956**	**125 288**	**125 288**	**88 472**	**36 816**	**41,6%**	**122 956**

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) - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	166 254	179 259	179 259	18 074	18 074	14 938	3 135	21%	179 259
Service charges - Water	120 458	125 279	125 279	11 225	11 225	10 440	785	8%	125 279
Service charges - Waste Water Management	50 713	52 237	52 237	5 996	5 996	4 353	1 643	38%	52 237
Service charges - Waste management	46 589	52 158	52 158	4 298	4 298	4 347	(49)	-1%	52 158
Sale of Goods and Rendering of Services	4 644	16 956	16 956	284	284	1 413	(1 129)	-80%	16 956
Agency services	8 711	8 291	8 291	16	16	691	(675)	-98%	8 291
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	23 147	28 561	28 561	1 283	1 283	2 380	(1 097)	-46%	28 561
Interest from Current and Non Current Assets	3 269	2 769	2 769	138	138	231	(93)	-40%	2 769
Rental from Fixed Assets	2 081	1 300	1 300	155	155	108	47	43%	1 300
Licence and permits	91	76	76	6	6	6	(1)	-10%	76
Development Charges	–	1 000	1 000	99	99	83	16	19%	1 000
Operational Revenue	5 215	3 725	3 725	89	89	310	(221)	-71%	3 725
Non-Exchange Revenue									
Property rates	171 382	179 291	179 291	49 609	49 609	47 811	1 799	4%	179 291
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	8 813	43 671	43 671	751	751	764	(13)	-2%	43 671
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	174 519	265 262	265 262	65 899	65 899	61 598	4 301	7%	265 262
Interest	3 319	3 863	3 863	276	276	322	(46)	-14%	3 863
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	6 854	6 529	6 529	879	879	544	335	62%	6 529
Gains on disposal of Fixed and Intangible Assets	(970)	872	872	–	–	–	–		872
Other Gains	205	18 840	18 840	–	–	17	(17)	-100%	18 840
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**795 294**	**989 939**	**989 939**	**159 076**	**159 076**	**150 356**	**8 721**	**6%**	**989 939**
Expenditure By Type									
Employee related costs	290 412	319 873	319 873	23 839	23 839	25 158	(1 319)	-5%	319 873
Remuneration of councillors	13 242	14 614	14 614	1 112	1 112	1 218	(105)	-9%	14 614
Bulk purchases - electricity	123 906	152 140	152 140	1 532	1 532	12 678	(11 146)	-88%	152 140
Inventory consumed	37 746	44 402	44 402	423	423	3 700	(3 277)	-89%	44 402
Debt impairment	(23 629)	107 826	107 826	–	–	9 219	(9 219)	-100%	107 826
Depreciation, amortisation and impairment	34 302	40 079	40 079	2 907	2 907	2 255	652	29%	40 079
Interest, Dividends and Rent on Land	24 273	52 465	52 465	–	–	1 216	(1 216)	-100%	52 465
Contracted services	46 205	67 052	67 052	364	364	5 588	(5 223)	-93%	67 052
Transfers and subsidies	2 294	84 976	84 976	–	–	1	(1)	-100%	84 976
Irrecoverable debts written off	148 329	15 816	15 816	–	–	1 084	(1 084)	-100%	15 816
Operational costs	67 670	86 526	86 526	3 610	3 610	7 211	(3 601)	-50%	86 526
Disposal of Fixed and Intangible Assets	80	0	0	–	–	0	(0)	-100%	0
Other Losses	40	3 680	3 680	–	–	3	(3)	-100%	3 680
Total Expenditure	**764 872**	**989 449**	**989 449**	**33 788**	**33 788**	**69 331**	**(35 543)**	**-51%**	**989 449**
Surplus/(Deficit)	**30 423**	**490**	**490**	**125 288**	**125 288**	**81 024**	**44 264**	**0**	**490**
Transfers and subsidies - capital (monetary allocations)	32 024	33 210	33 210	–	–	9	(9)	**(0)**	33 210
Transfers and subsidies - capital (in-kind)	32 418	89 257	89 257	–	–	7 438	(7 438)	**(0)**	89 257
Surplus/(Deficit) after capital transfers & contributions	**94 865**	**122 956**	**122 956**	**125 288**	**125 288**	**88 472**	**36 816**	**0**	**122 956**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**94 865**	**122 956**	**122 956**	**125 288**	**125 288**	**88 472**	**36 816**	**42%**	**122 956**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**94 865**	**122 956**	**122 956**	**125 288**	**125 288**	**88 472**	**36 816**	**42%**	**122 956**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**94 865**	**122 956**	**122 956**	**125 288**	**125 288**	**88 472**	**36 816**	**0**	**122 956**

As depicted in the above schedule, the year-to-date variance for revenue is 6% above the year to date budget and the expenditure is 51% below the year-to-date budget.

The table below is a more detailed schedule of the Statement of Performance lines items.

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:									
Exchange revenue									
Service charges - Electricity									
Connection/Reconnection	6 821	7 417	7 417	469	469	618	(149)	-24,2%	7 417
Electricity Sales	166 522	179 052	179 052	17 605	17 605	14 921	2 684	18,0%	179 052
Total Service charges - Electricity	**173 343**	**186 470**	**186 470**	**18 074**	**18 074**	**15 539**	**2 534**	**16%**	**186 470**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (50 kwh per indigent household per month)	(7 089)	(7 210)	(7 210)	-	-	(601)	601	-100,0%	(7 210)
Net Service charges - Electricity	**166 254**	**179 259**	**179 259**	**18 074**	**18 074**	**14 938**	**3 135**		**179 259**
Service charges - Water									
Connection/Disconnection	2 038	1 889	1 889	37	37	157	(121)	-76,7%	1 889
Industrial Water	33 655	35 801	35 801	2 998	2 998	2 983	15	0,5%	35 801
Sale	100 136	104 311	104 311	9 631	9 631	8 693	939	10,8%	104 311
Total Service charges - Water	**135 829**	**142 001**	**142 001**	**12 666**	**12 666**	**11 833**	**833**		**142 001**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	(15 371)	(16 722)	(16 722)	(1 441)	(1 441)	(1 393)	(48)	3,4%	(16 722)
Net Service charges - Water	**120 458**	**125 279**	**125 279**	**11 225**	**11 225**	**10 440**	**785**		**125 279**
Service charges - Waste Water Management									
Connection/Reconnection	173	198	198	-	-	16	(16)	-100,0%	198
Industrial Effluent	10 757	10 170	10 170	2 590	2 590	847	1 743	205,6%	10 170
Pump/Removal of Waste Water	2 050	2 377	2 377	87	87	198	(112)	-56,3%	2 377
Sanitation Charges	52 559	54 964	54 964	4 701	4 701	4 580	121	2,6%	54 964
Total Service charges - Waste Water Management	**65 540**	**67 709**	**67 709**	**7 378**	**7 378**	**5 642**	**1 736**		**67 709**
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (free sanitation service to indigent households)	(14 827)	(15 471)	(15 471)	(1 382)	(1 382)	(1 289)	(93)	7,2%	(15 471)
Net Service charges - Waste Water Management	**50 713**	**52 237**	**52 237**	**5 996**	**5 996**	**4 353**	**1 643**		**52 237**
Service charges - Waste Management									
Disposal Facilities	2 822	3 035	3 035	258	258	253	5	1,9%	3 035
Refuse Removal	60 419	67 722	67 722	5 704	5 704	5 643	61	1,1%	67 722
Total refuse removal revenue	**63 242**	**70 757**	**70 757**	**5 962**	**5 962**	**5 896**	**65**		**70 757**
Less Revenue Foregone (in excess of one removal a week to indigent households)	-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (removed once a week to indigent households)	(16 653)	(18 599)	(18 599)	(1 664)	(1 664)	(1 550)	(114)	7,3%	(18 599)
Net Service charges - Waste Management	**46 589**	**52 158**	**52 158**	**4 298**	**4 298**	**4 347**	**(49)**		**52 158**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:									
Exchange revenue									
Sales of Goods and Rendering of Services									
Advertisements	-	1	1	-	-	0	(0)	-100,0%	1
Application Fees for Land Usage	-	13 312	13 312	51	51	1 109	(1 058)	-95,4%	13 312
Building Plan Approval	2 619	1 850	1 850	102	102	154	(52)	-33,9%	1 850
Building Plan Clause Levy	73	80	80	10	10	7	3	50,8%	80
Cemetery and Burial	844	750	750	71	71	63	8	13,3%	750
Clearance Certificates	298	240	240	23	23	20	3	14,5%	240
Encroachment Fees	95	100	100	4	4	8	(4)	-49,5%	100
Entrance Fees	-	1	1	-	-	0	(0)	-100,0%	1
Escort Fees	102	30	30	0	0	3	(2)	-97,1%	30
Legal Fees	(0)	301	301	-	-	25	(25)	-100,0%	301
Library Fees	3	2	2	0	0	0	(0)	-56,5%	2
Photo copies, Faxes and Telephone charges	73	89	89	8	8	7	1	14,1%	89
Sale of Goods	537	200	200	14	14	17	(2)	-13,9%	200
Town Planning and Servitudes	-	1	1	-	-	0	(0)	-100,0%	1
Total Sales of Goods and Rendering of Services	**4 644**	**16 956**	**16 956**	**284**	**284**	**1 413**	**(1 129)**		**16 956**
Agency Services									
District Municipalities									
Total District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
National									
Total National	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Provincial									
Western Cape	8 711	8 291	8 291	16	16	691	(675)	-97,6%	8 291
Total Provincial	**8 711**	**8 291**	**8 291**	**16**	**16**	**691**	**(675)**		**8 291**
Total Agency Services	**8 711**	**8 291**	**8 291**	**16**	**16**	**691**	**(675)**		**8 291**
Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	–		-
Electricity	1 758	2 287	2 287	29	29	191	(161)	-84,6%	2 287
Service Charges	-	169	169	32	32	14	18	129,8%	169
Waste Management	-	9 782	9 782	395	395	815	(420)	-51,5%	9 782
Waste Water Management	-	7 966	7 966	340	340	664	(324)	-48,7%	7 966
Water	-	8 356	8 356	485	485	696	(211)	-30,3%	8 356
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**1 758**	**28 561**	**28 561**	**1 283**	**1 283**	**2 380**	**(1 097)**		**28 561**
Interest earned from Current and Non Current Assets									
Bank Accounts	1 997	1 549	1 549	138	138	129	9	7,0%	1 549
Financial Assets	-	220	220	-	-	18	(18)	-100,0%	220
Short Term Investments and Call Accounts	1 273	1 000	1 000	-	-	83	(83)	-100,0%	1 000
Total Interest earned from Current and Non Current Assets	**3 269**	**2 769**	**2 769**	**138**	**138**	**231**	**(93)**		**2 769**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:									
Exchange revenue									
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Investment Property	250	1 000	1 000	137	137	83	54	64,8%	1 000
Property Plant and Equipment	-	300	300	18	18	25	(7)	-29,2%	300
Total Market Related	**250**	**1 300**	**1 300**	**155**	**155**	**108**	**47**		**1 300**
Total Rental from Fixed Assets	**250**	**1 300**	**1 300**	**155**	**155**	**108**	**47**		**1 300**
Licences or Permits									
Filming Fees	4	1	1	-	-	0	(0)	-100,0%	1
Trading	87	75	75	6	6	6	(1)	-8,7%	75
Total Licences or Permits	**91**	**76**	**76**	**6**	**6**	**6**	**(1)**		**76**
Special Rating Levies									
Development Charges	722	1 000	1 000	99	99	83	16	19,2%	1 000
Operational Revenue									
Administrative Handling Fees	18	5	5	0	0	0	(0)	-38,3%	5
Collection Charges	-	2 100	2 100	14	14	175	(161)	-91,8%	2 100
Commission	-	100	100	-	-	8	(8)	-100,0%	100
Incidental Cash Surpluses	-	70	70	4	4	6	(2)	-36,7%	70
Insurance Refund	-	500	500	-	-	42	(42)	-100,0%	500
Merchandising, Jobbing and Contracts	4	372	372	0	0	31	(31)	-99,1%	372
Recovery Maintenance	-	1	1	-	-	0	(0)	-100,0%	1
Request for Information	-	20	20	2	2	2	0	28,8%	20
Staff and Councillors Recoveries	-	558	558	68	68	46	22	47,1%	558
Total Operational Revenue	**22**	**3 725**	**3 725**	**89**	**89**	**310**	**(221)**		**3 725**
Non-Exchange revenue									
Property Rates									
Agricultural Properties	40 254	42 489	42 489	16 078	16 078	11 330	4 747	41,9%	42 489
Business and Commercial Properties	47 091	47 821	47 821	12 093	12 093	12 752	(659)	-5,2%	47 821
Industrial Properties	5 395	5 666	5 666	2 257	2 257	1 511	746	49,4%	5 666
Mining Properties	47	49	49	4	4	13	(9)	-69,0%	49
Public Benefit Organisations	97	102	102	63	63	27	36	132,1%	102
Public Service Purposes Properties	11 621	12 236	12 236	7 274	7 274	3 263	4 011	122,9%	12 236
Residential Properties	65 387	69 105	69 105	11 288	11 288	18 428	(7 140)	-38,7%	69 105
Vacant Land	3 030	3 113	3 113	807	807	830	(23)	-2,8%	3 113
Total Property Rates	**172 921**	**180 581**	**180 581**	**49 864**	**49 864**	**48 155**	**1 709**		**180 581**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(1 539)	(1 290)	(1 290)	(255)	(255)	(344)	89	-26,0%	(1 290)
Net Property Rates	**171 382**	**179 291**	**179 291**	**49 609**	**49 609**	**47 811**	**1 799**		**179 291**
Fines, Penalties and Forfeits									
Fines	8 710	43 521	43 521	741	741	751	(10)	-1,4%	43 521
Forfeits	-	0	0	-	-	0	(0)	-100,0%	0
Penalties	104	150	150	10	10	13	(2)	-18,4%	150
Total Fines, Penalties and Forfeits	**8 813**	**43 671**	**43 671**	**751**	**751**	**764**	**(13)**		**43 671**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:									
Non-Exchange revenue									
Allocations In-kind									
Provincial Government	-	84 964	84 964	-	-	7 080	(7 080)	-100,0%	84 964
Total Allocations In-kind	**–**	**84 964**	**84 964**	**–**	**–**	**7 080**	**(7 080)**		**84 964**
Monetary Allocations									
National Governments	-	166 759	166 759	65 821	65 821	53 389	12 432	23,3%	166 759
Provincial Government	152	13 539	13 539	-	-	1 128	(1 128)	-100,0%	13 539
Total Monetary Allocations	**152**	**180 298**	**180 298**	**65 821**	**65 821**	**54 518**	**11 303**		**180 298**
Total Transfer and subsidies - Operational	**152**	**265 262**	**265 262**	**65 821**	**65 821**	**61 598**	**4 223**		**265 262**
Interest Receivables									
Property Rates	3 319	3 863	3 863	215	215	322	(106)	-33%	3 863
Total Interest Receivables	**3 319**	**3 863**	**3 863**	**215**	**215**	**322**	**(106)**		**3 863**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-			-
Operational Revenue - Service Charges									
Electricity - Availability Charges	2 031	2 152	2 152	388	388	179	208	116,0%	2 152
Waste Management - Availability Charges	808	920	920	99	99	77	23	29,5%	920
Waste Water Management - Availability Charges	951	1 005	1 005	108	108	84	25	29,5%	1 005
Water - Availability Charges	2 259	2 452	2 452	284	284	204	79	38,8%	2 452
Total Operational Revenue - Service Charges	**6 049**	**6 529**	**6 529**	**879**	**879**	**544**	**335**		**6 529**
Gains on Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	(970)	872	872	-	-	-	–		872
Total Disposal of Fixed and Intangible Assets	**(970)**	**872**	**872**	**–**	**–**	**–**	**–**		**872**
Other Gains									
Debt waived	805	15 000	15 000	-	-	-	–		15 000
Fair Value Adjustment									
Long Service Awards	-	465	465	-	-	-	–		465
Medical	-	3 175	3 175	-	-	-	–		3 175
Total Actuarial Assessments	**–**	**3 640**	**3 640**	**–**	**–**	**–**			**3 640**
Total Fair Value Adjustment	**–**	**3 640**	**3 640**	**–**	**–**	**–**	**–**		**3 640**
Foreign Exchange	205	200	200	-	-	17	(17)	-100,0%	200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	–		-
Total Other Gains	**1 010**	**18 840**	**18 840**	**–**	**–**	**17**	**(17)**		**18 840**
Discontinued Operations									
Total Revenue	**593 236**	**989 939**	**989 939**	**158 938**	**158 938**	**150 356**	**8 582**		**989 939**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE ITEMS:</u>									
<u>Employee related costs</u>									
Salaries and Allowances									
Basic Salary	189 559	214 473	214 473	15 433	15 433	17 873	(2 440)	-13,6%	214 473
Bonuses	14 952	17 227	17 227	1 091	1 091	-	1 091	#DIV/0!	17 227
Allowance									
Cellular and Telephone	1 027	1 192	1 192	82	82	99	(17)	-17,2%	1 192
Housing Benefits	1 109	1 076	1 076	90	90	90	1	0,8%	1 076
Travel or Motor Vehicle	12 605	13 973	13 973	1 015	1 015	1 164	(149)	-12,8%	13 973
Total Allowance	**14 741**	**16 241**	**16 241**	**1 188**	**1 188**	**1 353**	**(166)**		**16 241**
Service Related Benefits									
Acting	2 675	500	500	157	157	-	157	#DIV/0!	500
Entertainment	57	-	-	-	-	-	–		-
Leave Pay	1 673	500	500	454	454	42	412	989,0%	500
Long Service Award	1 561	1 626	1 626	89	89	136	(46)	-34,2%	1 626
Overtime	9 860	9 461	9 461	810	810	768	43	5,5%	9 461
Standby Allowance	7 016	3 614	3 614	629	629	301	327	108,7%	3 614
Total Service Related Benefits	**22 842**	**15 701**	**15 701**	**2 139**	**2 139**	**1 246**	**893**		**15 701**
Total Salaries and Allowances	**242 094**	**263 642**	**263 642**	**19 852**	**19 852**	**20 472**			**263 642**
Social Contributions									
Bargaining Council	97	114	114	8	8	9	(1)	-12,9%	114
Group Life Insurance	3 385	3 672	3 672	277	277	306	(29)	-9,6%	3 672
Medical	11 478	11 698	11 698	976	976	975	1	0,1%	11 698
Pension	31 981	36 570	36 570	2 613	2 613	3 047	(435)	-14,3%	36 570
Unemployment Insurance	1 433	1 508	1 508	115	115	126	(11)	-8,7%	1 508
Total Social Contributions	**48 375**	**53 562**	**53 562**	**3 988**	**3 988**	**4 463**	**(476)**		**53 562**
Post-retirement Benefit									
Medical	-	2 669	2 669	-	-	222	(222)	-100,0%	2 669
Total Post-retirement Benefit	**–**	**2 669**	**2 669**	**–**	**–**	**222**	**(222)**		**2 669**
Sub-Total	**290 469**	**319 873**	**319 873**	**23 839**	**23 839**	**25 158**	**(698)**		**319 873**
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	–		-
Total Employee Related Cost	**290 469**	**319 873**	**319 873**	**23 839**	**23 839**	**25 158**	**(698)**		**319 873**
<u>Remuneration of Councillors</u>									
Allowances and Service Related Benefits									
Basic Salary	11 749	13 130	13 130	978	978	1 094	(116)	-10,6%	13 130
Cell phone Allowance	1 256	1 406	1 406	106	106	117	(11)	-9,7%	1 406
Motor Vehicle Allowance	134	41	41	20	20	3	16	476,3%	41
Total Allowances and Service Related Benefits	**13 139**	**14 577**	**14 577**	**1 103**	**1 103**	**1 215**			**14 577**
Social Contributions									
Medial Aid Benefits	103	37	37	9	9	3	6	186,5%	37
Pension Fund Contributions	-	-	-	-	-	-	–		-
Total Social Contributions	**103**	**37**	**37**	**9**	**9**	**3**	**6**		**37**
Total Remuneration of Councillors	**13 242**	**14 614**	**14 614**	**1 112**	**1 112**	**1 218**	**6**		**14 614**
<u>Bulk Purchases - Electricity</u>									
ESKOM	123 906	152 134	152 134	1 532	1 532	12 678	(11 146)	-87,9%	152 134
Independent Power Producers									
Renewable, Cogen, etc	-	7	7	-	-	1	(1)	-100,0%	7
Total Independent Power Producers	**–**	**7**	**7**	**–**	**–**	**1**			**7**
Total Bulk Purchases - Electricity	**123 906**	**152 140**	**152 140**	**1 532**	**1 532**	**12 678**	**(11 146)**		**152 140**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description R thousands	2025/26 Preliminary Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Inventory Consumed									
Consumables	1 860	2 839	2 839	7	7	237	(230)	-97,1%	2 839
Materials and Supplies	10 125	12 865	12 865	417	417	1 072	(655)	-61,1%	12 865
Water	25 761	28 698	28 698	-	-	2 392	(2 392)	-100,0%	28 698
Sub-total	**37 746**	**44 402**	**44 402**	**423**	**423**	**3 700**	**(3 277)**		**44 402**
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	–		-
Total Inventory Consumed	**37 746**	**44 402**	**44 402**	**423**	**423**	**3 700**	**(3 277)**		**44 402**
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	657	1 808	1 808	-	-	151	(151)	-100,0%	1 808
Waste Management	10 106	11 260	11 260	-	-	938	(938)	-100,0%	11 260
Waste Water Management	(15 773)	10 532	10 532	-	-	1 112	(1 112)	-100,0%	10 532
Water	(6 220)	18 521	18 521	-	-	1 543	(1 543)	-100,0%	18 521
Non Specific Accounts	27 752	26 883	26 883	-	-	2 966	(2 966)	-100,0%	26 883
Total Trade and Other Receivables from Exchange Transactions	**16 521**	**69 004**	**69 004**	**–**	**–**	**6 710**	**(6 710)**		**69 004**
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	(75 737)	3 234	3 234	-	-	270	(270)	-100,0%	3 234
Total Property Rates	**(75 737)**	**3 234**	**3 234**	**–**	**–**	**270**	**(270)**		**3 234**
Non Specific Accounts	-	35 588	35 588	-	-	2 966	(2 966)	-100,0%	35 588
Total Other Receivables from Non-exchange Revenue	**(75 737)**	**38 822**	**38 822**	**–**	**–**	**3 235**	**(3 235)**		**38 822**
Total Debt Impairment	**(59 216)**	**107 826**	**107 826**	**–**	**–**	**9 945**	**(9 945)**		**107 826**
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	58	58	58	5	5	5	(0)	-1,5%	58
Total Amortisation	**58**	**58**	**58**	**5**	**5**	**5**	**(0)**		**58**
Depreciation									
Computer Equipment	1 033	699	699	101	101	58	43	74,3%	699
Electrical Infrastructure	3 661	3 703	3 703	313	313	305	8	2,7%	3 703
Furniture and Office Equipment	14 226	580	580	58	58	48	9	19,6%	580
Machinery and Equipment	835	770	770	68	68	64	3	5,4%	770
Other Assets	1 010	984	984	86	86	82	4	4,5%	984
Roads Infrastructure	4 390	4 186	4 186	347	347	349	(2)	-0,6%	4 186
Sanitation Infrastructure	3 183	9 307	9 307	827	827	264	563	213,6%	9 307
Solid Waste Infrastructure	-	3 099	3 099	131	131	129	2	1,7%	3 099
Storm water Infrastructure	692	488	488	77	77	41	36	89,5%	488
Transport Assets	3 176	3 296	3 296	265	265	275	(10)	-3,6%	3 296
Water Supply Infrastructure	2 039	7 199	7 199	629	629	160	470	294,0%	7 199
Total Depreciation	**34 244**	**34 311**	**34 311**	**2 902**	**2 902**	**1 774**	**1 128**		**34 311**
Capital Impairment Losses and Reversals									
Solid Waste Infrastructure	-	5 710	5 710	-	-	476	(476)	-100,0%	5 710
Total Property, Plant and Equipment	**–**	**5 710**	**5 710**	**–**	**–**	**476**	**(476)**	**-100%**	**5 710**
Total Capital Impairment Losses and Reversals	**–**	**5 710**	**5 710**	**–**	**–**	**476**	**(476)**	**-100%**	**5 710**
Total Depreciation, Amortisation and Impairment	**34 302**	**40 079**	**40 079**	**2 907**	**2 907**	**2 255**	**652**	**29%**	**40 079**
Interest, Dividends and Rent on Land									
Interest Paid	24 273	52 465	52 465	-	-	1 216	(1 216)	-100,0%	52 465
Total Interest, Dividends and Rent on Land	**24 273**	**52 465**	**52 465**	**–**	**–**	**1 216**	**(1 216)**	**-100%**	**52 465**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Contracted Services									
Consultants and Professional Services	7 884	11 742	11 742	88	88	979	(890)	-91,0%	11 742
Contractors	30 183	40 352	40 352	109	109	3 363	(3 253)	-96,7%	40 352
Outsourced Services	8 138	14 958	14 958	167	167	1 246	(1 080)	-86,6%	14 958
Total Contracted Services	**46 205**	**67 052**	**67 052**	**364**	**364**	**5 588**	**(5 223)**		**67 052**
Transfers and Subsidies									
Operational									
Monetary Allocations	2 294	84 976	84 976	-	-	1	(1)	-100,0%	84 976
Total Operational	**2 294**	**84 976**	**84 976**	**–**	**–**	**1**	**(1)**	**-100%**	**84 976**
Total Transfers and Subsidies	**2 294**	**84 976**	**84 976**	**–**	**–**	**1**	**(1)**	**-100%**	**84 976**
Irrecoverable Debts Written Off									
Exchange									
Electricity	1 148	14	14	-	-	1	(1)	-100,0%	14
Waste Management	34 893	3 452	3 452	-	-	288	(288)	-100,0%	3 452
Waste Water Management	29 720	2 806	2 806	-	-	-	–		2 806
Water	33 165	8 548	8 548	-	-	712	(712)	-100,0%	8 548
Total Exchange	**98 925**	**14 820**	**14 820**	**–**	**–**	**1 001**	**(1 001)**	**-100%**	**14 820**
Non-exchange									
Property Rates	49 403	996	996	-	-	83	(83)	-100,0%	996
Total Non-exchange	**49 403**	**996**	**996**	**–**	**–**	**83**	**(83)**	**-100%**	**996**
Total Irrecoverable Debts Written Off	**148 329**	**15 816**	**15 816**	**–**	**–**	**1 084**	**(1 084)**	**-100%**	**15 816**
Operational Cost and Other Cost									
Operational Cost									
Achievements and Awards	-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing	220	449	449	-	-	37	(37)	-100,0%	449
Bank Charges, Facility and Card Fees	957	1 050	1 050	326	326	88	239	272,6%	1 050
Bursaries (Employees)	(45)	50	50	-	-	4	(4)	-100,0%	50
Commission	1 192	1 400	1 400	-	-	117	(117)	-100,0%	1 400
Communication	372	737	737	4	4	61	(57)	-93,5%	737
Courier and Delivery Services	11	15	15	-	-	1	(1)	-100,0%	15
Drivers Licences and Permits	515	600	600	122	122	50	72	144,2%	600
Dumping Fees (District Council)	2 935	4 220	4 220	-	-	352	(352)	-100,0%	4 220
Entertainment	57	-	-	-	-	-	–		-
External Audit Fees	5 424	6 500	6 500	-	-	542	(542)	-100,0%	6 500
External Computer Service	10 986	12 578	12 578	337	337	1 048	(711)	-67,8%	12 578
Full Time Union Representative	-	220	220	-	-	18	(18)	-100,0%	220
Hire Charges	473	1 858	1 858	-	-	155	(155)	-100,0%	1 858
Indigent Relief	4 434	5 400	5 400	-	-	450	(450)	-100,0%	5 400
Insurance Underwriting	2 091	2 595	2 595	943	943	216	727	336,2%	2 595
Municipal Services	19 419	25 614	25 614	74	74	2 134	(2 061)	-96,6%	25 614
Personnel Agency Fees [Personnel Recruitment Costs]	-	30	30	-	-	3	(3)	-100,0%	30
Printing, Publications and Books	82	48	48	-	-	4	(4)	-100,0%	48
Professional Bodies, Membership and Subscription	3 509	3 328	3 328	-	-	277	(277)	-100,0%	3 328
Registration Fees	167	502	502	4	4	42	(38)	-90,9%	502
Servitudes and Land Surveys	-	47	47	-	-	4	(4)	-100,0%	47
Signage	7	277	277	-	-	23	(23)	-100,0%	277

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	2025/26	Budget Year 2026/27							
	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
EXPENDITURE ITEMS:									
Operational Cost and Other Cost									
Operational Cost									
Skills Development Fund Levy	2 497	2 239	2 239	205	205	187	18	9,8%	2 239
Travel and Subsistence	1 084	1 582	1 582	85	85	132	(47)	-35,4%	1 582
Uniform and Protective Clothing	1 232	1 501	1 501	-	-	125	(125)	-100,0%	1 501
Vehicle Tracking	-	450	450	-	-	38	(38)	-100,0%	450
Ward Committees	62	169	169	-	-	14	(14)	-100,0%	169
Wet Fuel	8 230	10 770	10 770	198	198	898	(699)	-77,9%	10 770
Workmens Compensation Fund	1 064	2 200	2 200	1 311	1 311	183	1 128	615,2%	2 200
Total Operational Cost	**66 976**	**86 429**	**86 429**	**3 610**	**3 610**	**7 202**	**(3 593)**	**-50%**	**86 429**
Operating Leases									
Community Assets	-	10	10	-	-	1	(1)	-100,0%	10
Machinery and Equipment	606	-	-	-	-	-	–		-
Other Assets	88	88	88	-	-	7	(7)	-100,0%	88
Total Operational Leases	**694**	**98**	**98**	**–**	**–**	**8**	**(8)**	**-100%**	**98**
Total Operational Cost and Other Cost	**67 670**	**86 526**	**86 526**	**3 610**	**3 610**	**7 211**	**(3 601)**	**-50%**	**86 526**
Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	80	0	0	-	-	0	(0)	-100,0%	0
Total Disposal of Fixed and Intangible Assets	**80**	**0**	**0**	**–**	**–**	**0**	**(0)**	**-100%**	**0**
Other Losses									
Water Losses									
Fair Value Adjustment									
Long Service Awards	-	465	465	-	-	-	–		465
Medical	-	3 175	3 175	-	-	-	–		3 175
Total Actuarial Assessments	**–**	**3 640**	**3 640**	**–**	**–**	**–**	**–**		**3 640**
Total Fair Value Adjustment	**–**	**3 640**	**3 640**	**–**	**–**	**–**	**–**		**3 640**
Foreign Exchange	40	40	40	-	-	3	(3)	-100,0%	40
Total Other Losses	**40**	**3 680**	**3 680**	**–**	**–**	**3**	**(3)**	**-100%**	**3 680**
Total Expenditure	**729 341**	**989 449**	**989 449**	**33 788**	**33 788**	**70 057**	**(35 536)**	**-51%**	**989 449**
Surplus/(Deficit)	**(136 104)**	**490**	**490**	**125 149**	**125 149**	**80 299**			**490**
Transfers and subsidies - capital (monetary allocations)									
National Government	27 217	32 510	32 510	-	-	9	(9)	-100,0%	32 510
Provincial Governments	4 808	700	700	-	-	0	(0)	-100,0%	700
Total Transfers and subsidies - capital (monetary allocations)	**32 024**	**33 210**	**33 210**	**–**	**–**	**9**	**(9)**	**-100%**	**33 210**
Transfers and subsidies - capital (in-kind)									
Departmental Agencies and Accounts	1 974	40	40	-	-	3	(3)	-100,0%	40
Provincial Governments	30 444	89 217	89 217	-	-	7 435	(7 435)	-100,0%	89 217
Total Transfers and subsidies - capital (in-kind)	**32 418**	**89 257**	**89 257**	**–**	**–**	**7 438**	**(7 438)**	**-100%**	**89 257**
Surplus/(Deficit) after capital transfers and contributions	**(71 662)**	**122 956**	**122 956**	**125 149**	**125 149**	**87 746**			**122 956**
Surplus/(Deficit) after income tax	**(71 662)**	**122 956**	**122 956**	**125 149**	**125 149**	**87 746**			**122 956**
Surplus/(Deficit) attributable to municipality	**(71 662)**	**122 956**	**122 956**	**125 149**	**125 149**	**87 746**	**–**		**122 956**
Surplus/(Deficit) for the year	**(71 662)**	**122 956**	**122 956**	**125 149**	**125 149**	**87 746**	**–**		**122 956**
Repairs and Maintenance by Expenditure Item									
Employee related costs	74 480	84 419	84 419	6 133	6 133	6 676	(543)	-8,1%	84 419
Inventory Consumed (Project Maintenance)	6 126	8 115	8 115	247	247	676	(430)	-63,5%	8 115
Contracted Services	16 570	29 655	29 655	181	181	2 471	(2 291)	-92,7%	29 655
Operational Costs	25 608	30 346	30 346	473	473	2 529	(2 055)	-81,3%	30 346
Total Repairs and Maintenance Expenditure	**122 784**	**152 535**	**152 535**	**7 034**	**7 034**	**12 353**	**(5 319)**	**-43%**	**152 535**

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	2025/26 Preliminary Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	–	13 130	13 130	978	978	1 094	(116)	-11%	13 130
Cell phone Allowance	1 256	1 406	1 406	106	106	117	(11)	-10%	1 406
Motor Vehicle Allowance	134	41	41	20	20	3	16	476%	41
Total Allowances and Service Related Benefits	**1 390**	**14 577**	**14 577**	**1 103**	**1 103**	**1 215**	**(111)**	-9%	**14 577**
Social Contributions									
Medial Aid Benefits	103	37	37	9	9	3	6	187%	37
Total Social Contributions	**103**	**37**	**37**	**9**	**9**	**3**	**6**	187%	**37**
Total Councillors	**1 494**	**14 614**	**14 614**	**1 112**	**1 112**	**1 218**	**(105)**	-9%	**14 614**
% increase									
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	5 699	12 463	12 463	473	473	1 039	(566)	-54%	12 463
Bonuses	230	1 370	1 370	–	–	–	–		1 370
Allowance							–		
Cellular and Telephone	138	180	180	12	12	15	(3)	-23%	180
Housing Benefits	–	60	60	–	–	5	(5)	-100%	60
Travel or Motor Vehicle	682	690	690	58	58	58	–		690
Total Allowance	**820**	**930**	**930**	**69**	**69**	**78**	**(8)**	-11%	**930**
Service Related Benefits									
Total Service Related Benefits	-	-	-	-	-	-	–		-
Total Salaries and Allowances	**6 748**	**14 763**	**14 763**	**542**	**542**	**1 116**	**(574)**	-51%	**14 763**
Social Contributions									
Group Life Insurance	101	166	166	8	8	14	(5)	-39%	166
Medical	–	325	325	–	–	27	(27)	-100%	325
Pension	–	306	306	–	–	25	(25)	-100%	306
Unemployment Insurance	15	13	13	1	1	1	0	0%	13
Total Social Contributions	**116**	**809**	**809**	**9**	**9**	**67**	**(58)**	-86%	**809**
Post-retirement Benefit									
Total Post-retirement Benefit	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	**6 864**	**15 571**	**15 571**	**551**	**551**	**1 183**	**(632)**	-53%	**15 571**
% increase									
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	183 861	202 010	202 010	14 960	14 960	16 834	(1 874)	-11%	202 010
Bonuses	14 722	15 857	15 857	1 091	1 091	–	1 091	#DIV/0!	15 857
Allowance									
Cellular and Telephone	889	1 012	1 012	71	71	84	(14)	-16%	1 012
Housing Benefits	1 109	1 016	1 016	90	90	85	6	7%	1 016
Travel or Motor Vehicle	11 923	13 283	13 283	958	958	1 107	(149)	-13%	13 283
Total Allowance	**13 921**	**15 311**	**15 311**	**1 119**	**1 119**	**1 276**	**(157)**	-12%	**15 311**

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	2025/26 Preliminary Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Other Municipal Staff									
Salaries and Allowances									
Service Related Benefits									
Acting	2 675	500	500	157	157	–	157	#DIV/0!	500
Leave Pay	1 673	500	500	454	454	42	412	989%	500
Long Service Award	1 561	1 626	1 626	89	89	136	(46)	-34%	1 626
Overtime	9 860	9 461	9 461	810	810	768	43	6%	9 461
Standby Allowance	7 016	3 614	3 614	629	629	301	327	109%	3 614
Total Service Related Benefits	**22 785**	**15 701**	**15 701**	**2 139**	**2 139**	**1 246**	**893**	72%	**15 701**
Total Salaries and Allowances	**235 289**	**248 879**	**248 879**	**19 310**	**19 310**	**19 356**	**(47)**	0%	**248 879**
Social Contributions									
Bargaining Council	97	114	114	8	8	9	(1)	-13%	114
Group Life Insurance	3 284	3 506	3 506	268	268	292	(24)	-8%	3 506
Medical	11 478	11 374	11 374	976	976	948	28	3%	11 374
Pension	31 981	36 264	36 264	2 613	2 613	3 022	(409)	-14%	36 264
Unemployment Insurance	1 418	1 495	1 495	114	114	125	(11)	-9%	1 495
Total Social Contributions	**48 259**	**52 753**	**52 753**	**3 978**	**3 978**	**4 396**	**(418)**	-10%	**52 753**
Post-retirement Benefit									
Medical	–	2 669	2 669	–	–	222	(222)	-100%	2 669
Total Post-retirement Benefit	**-**	**2 669**	**2 669**	**-**	**-**	**222**	**(222)**		**2 669**
Sub Total - Other Municipal Staff	**283 548**	**304 301**	**304 301**	**23 288**	**23 288**	**23 975**	**(687)**		**304 301**
% increase									
Total Parent Municipality	**291 906**	**334 487**	**334 487**	**24 952**	**24 952**	**26 376**	**(1 424)**	-5%	**334 487**
Board Members of Entities									
Total Municipal Entities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
TOTAL SALARY, ALLOWANCES & BENEFITS	**291 906**	**334 487**	**334 487**	**24 952**	**24 952**	**26 376**	**(1 424)**		**334 487**
% increase									
TOTAL MANAGERS AND STAFF	**290 412**	**319 873**	**319 873**	**23 839**	**23 839**	**25 158**	**(1 319)**		**319 873**

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 629, council members 27 and temporary workers on the system are 152. The active permanent employees include 2 new employees, 2 resignations, 1 deceased and 1 dismissed. The active temporary workers include 19 new employees and 92 contracts that expired for the month of July 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for July 2026 amounts to R 810 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**88 547**	**105 060**	**105 060**	**5 304**	**5 304**	**8 467**	3 163	**37,4%**	**105 060**
Roads Infrastructure	23 936	31 891	31 891	1 660	1 660	2 553	892	**35,0%**	31 891
Roads	23 936	31 866	31 866	1 660	1 660	2 551	890	**34,9%**	31 866
Road Furniture	–	25	25	–	–	2	2	**100,0%**	25
Storm water Infrastructure	135	260	260	–	–	22	22	**100,0%**	260
Drainage Collection	7	10	10	–	–	1	1	**100,0%**	10
Storm water Conveyance	128	250	250	–	–	21	21	**100,0%**	250
Electrical Infrastructure	12 905	14 702	14 702	827	827	1 182	355	**30,0%**	14 702
LV Networks	12 905	14 702	14 702	827	827	1 182	355	**30,0%**	14 702
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	18 189	22 113	22 113	995	995	1 794	799	**44,5%**	22 113
Dams and Weirs	22	26	26	–	–	2	2	**100,0%**	26
Water Treatment Works	6 530	7 601	7 601	392	392	615	223	**36,3%**	7 601
Distribution	11 637	14 486	14 486	603	603	1 177	573	**48,7%**	14 486
Sanitation Infrastructure	30 646	33 473	33 473	1 704	1 704	2 706	1 002	**37,0%**	33 473
Pump Station	48	181	181	–	–	15	15	**100,0%**	181
Reticulation	22 767	24 171	24 171	1 192	1 192	1 955	764	**39,1%**	24 171
Waste Water Treatment Works	7 832	9 121	9 121	512	512	735	223	**30,4%**	9 121
Solid Waste Infrastructure	2 736	2 621	2 621	118	118	211	93	**44,3%**	2 621
Landfill Sites	2 734	2 616	2 616	118	118	211	93	**44,2%**	2 616
Waste Drop-off Points	2	5	5	–	–	0	0	**100,0%**	5
Community Assets	**11 012**	**15 398**	**15 398**	**727**	**727**	**1 236**	**509**	**41,1%**	**15 398**
Community Facilities	10 809	15 110	15 110	723	723	1 212	489	**40,4%**	15 110
Halls	2 016	2 684	2 684	105	105	218	113	51,9%	2 684
Libraries	–	75	75	–	–	6	6	100,0%	75
Cemeteries/Crematoria	484	1 188	1 188	7	7	99	91	92,4%	1 188
Public Open Space	7 650	9 168	9 168	592	592	727	136	18,7%	9 168
Nature Reserves	610	1 886	1 886	19	19	152	133	87,6%	1 886
Public Ablution Facilities	46	95	95	–	–	8	8	100,0%	95
Taxi Ranks/Bus Terminals	2	15	15	–	–	1	1	100,0%	15
Sport and Recreation Facilities	204	288	288	5	5	24	19	**81,0%**	288
Outdoor Facilities	204	288	288	5	5	24	19	81,0%	288
Investment properties	**30**	**61**	**61**	**–**	**–**	**5**	5	100,0%	**61**
Revenue Generating	15	31	31	–	–	3	3	**100,0%**	31
Improved Property	15	31	31	–	–	3	3	100,0%	31
Non-revenue Generating	15	31	31	–	–	3	3	**100,0%**	31
Improved Property	15	31	31	–	–	3	3	100,0%	31
Other assets	**8 160**	**12 647**	**12 647**	**553**	**553**	**1 031**	**477**	**46,3%**	**12 647**
Operational Buildings	7 762	11 903	11 903	517	517	969	452	**46,7%**	11 903
Municipal Offices	7 652	11 666	11 666	517	517	949	432	45,6%	11 666
Workshops	110	237	237	0	0	20	20	99,0%	237
Housing	398	744	744	36	36	62	25	**41,1%**	744
Social Housing	398	744	744	36	36	62	25	41,1%	744
Intangible Assets	**9 064**	**10 139**	**10 139**	**337**	**337**	**845**	**507**	60,1%	**10 139**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	9 064	10 139	10 139	337	337	845	507	**60,1%**	10 139
Computer Software and Applications	9 064	10 139	10 139	337	337	845	507	60,1%	10 139
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**199**	**222**	**222**	**19**	**19**	**18**	**(0)**	-1,9%	**222**
Furniture and Office Equipment	199	222	222	19	19	18	(0)	-1,9%	222
Machinery and Equipment	**685**	**950**	**950**	**2**	**2**	**79**	**77**	97,3%	**950**
Machinery and Equipment	685	950	950	2	2	79	77	97,3%	950
Transport Assets	**5 102**	**8 089**	**8 089**	**91**	**91**	**674**	**583**	86,5%	**8 089**
Transport Assets	5 102	8 089	8 089	91	91	674	583	86,5%	8 089
Total Repairs and Maintenance Expenditure	**122 799**	**152 566**	**152 566**	**7 034**	**7 034**	**12 355**	**5 321**	**43,1%**	**152 566**

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 - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	168 069	177 139	177 139	10 375	10 375	11 809	(1 434)	-12%	177 139
Service charges	341 026	352 542	352 542	27 554	27 554	29 379	(1 825)	-6%	352 542
Other revenue	45 497	38 903	38 903	2 323	2 323	3 242	(919)	-28%	38 903
Transfers and Subsidies - Operational	162 294	180 298	180 298	65 899	65 899	60 099	5 799	10%	180 298
Transfers and Subsidies - Capital	30 487	33 210	33 210	–	–	11 070	(11 070)	-100%	33 210
Interest	9 958	6 011	6 011	461	461	501	(40)	-8%	6 011
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(621 205)	(710 228)	(710 228)	(54 810)	(54 810)	(57 131)	(2 321)	4%	(710 228)
Finance charges	(27 475)	(14 591)	(14 591)	–	–	(1 216)	(1 216)	100%	(14 591)
Transfers and Subsidies	(2 294)	(12)	(12)	–	–	(1)	(1)	100%	(12)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**106 357**	**63 272**	**63 272**	**51 802**	**51 802**	**57 752**	**5 950**	**10%**	**63 272**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 804	872	872	–	–	–	–		872
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Insurance Refund - Capital	–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(68 096)	(42 299)	(42 299)	(3 512)	(3 512)	(12)	3 501	-29761%	(42 299)
Retention (Capital)	–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(66 293)**	**(41 427)**	**(41 427)**	**(3 512)**	**(3 512)**	**(12)**	**3 501**	**-29761%**	**(41 427)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	712	360	360	100	100	30	70	232%	360
Payments									
Repayment of borrowing	(33 543)	(20 114)	(20 114)	–	–	–	–		(20 114)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(32 831)**	**(19 753)**	**(19 753)**	**100**	**100**	**30**	**(70)**	**-232%**	**(19 753)**
NET INCREASE/ (DECREASE) IN CASH HELD	**7 233**	**2 092**	**2 092**	**48 390**	**48 390**	**57 770**			**2 092**
Cash/cash equivalents at beginning:	17 624	8 060	8 060	24 857	24 857	8 060			24 857
Cash/cash equivalents at month/year end:	24 857	10 151	10 151	73 247	73 247	65 830			26 949

Cash/cash equivalents at the month/year end:	**73 247 050**
Unspent conditional grants	-
Contribution CRR	4 994 192
Call Deposit Investment -Grant ring fenced	6 892 899
Net cash & cash equivalents	**61 359 958**

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	61 359 958	
Fixed Monthly Operating Expenditure (budget)	61 423 662	
Cost coverage ratio	30	days
Working Capital ratio	1,3	

Investments

The municipality has an amount of R 12 million on call deposits and Sanlam Share Investment of R 272 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 July 2026.

WC031 Theewaterskloof - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M01 July

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	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	Annually	Semi-annually	Variable			272	–		–	272
Standard bank Call Account 78805570005	Monthly	Call Deposit	Variable	6,75%	31 July 2026	18 426	69	(6 696)	–	11 799
Standard bank Call Account 78805570006	Monthly	Call Deposit	Variable	6,20%	31 July 2026	87	0		–	88
Municipality sub-total						18 785	69	(6 696)	–	12 159
TOTAL INVESTMENTS AND INTEREST						18 785	69	(6 696)	–	12 159

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: July 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/07/2026	Interest paid	Repayments	Balance 31/06/2026
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	1 797	–	–	1 797
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	4 903	–	–	4 903
STANDARD BANK	272400572/537632	12,22	30/6/2026	0	–	–	0
STANDARD BANK	000600703	8,26	28/6/2030	2 603	–	–	2 603
STANDARD BANK	000600712	9,76	29/6/2035	4 975	–	–	4 975
STANDARD BANK	000682253	10,79	30/12/2036	3 917	–	–	3 917
STANDARD BANK	000682253	10,79	30/12/2036	3 323	–	–	3 323
STANDARD BANK	000682253	10,79	30/12/2036	3 705	–	–	3 705
STANDARD BANK	000682253	10,79	30/12/2036	952	–	–	952
STANDARD BANK	000748692	10,58	30/06/2027	1 233	–	–	1 233
STANDARD BANK	000748692	10,58	30/06/2027	869	–	–	869
STANDARD BANK	000748736	10,99	29/06/2028	2 536	–	–	2 536
STANDARD BANK	000748754	11,6	30/06/2032	7 731	–	–	7 731
STANDARD BANK	000748754	11,6	30/06/2032	1 202	–	–	1 202
STANDARD BANK	000748773	12,27	30/06/2037	8 436	–	–	8 436
STANDARD BANK	000748773	12,27	30/06/2037	134	–	–	134
ABSA	40-7908-8994	10,79	27/06/2027	1 473	–	–	1 473
ABSA	3050777789	9,19	30/6/2026	(1)	–	–	(1)
ABSA	3050777763	9,62	30/06/2029	1 322	–	–	1 322
ABSA	3052887574	9,19	30/06/2027	549	–	–	549
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	95	–	–	95
ABSA	3058757317	10,53	30/06/2028	3 457	–	–	3 457
ABSA	3058757341	11,59	30/06/2033	1 908	–	–	1 908
ABSA	3058757341	11,59	30/06/2033	5 753	–	–	5 753
ABSA	3058757325	12,32	30/06/2038	45 680	–	–	45 680
NEDBANK	05 / 78310356050	10,45	30/06/2034	1 876	–	–	1 876
Total				**124 916**	**–**	**–**	**124 916**

Outstanding loans at the end of July 2026 amount to R 125 million. Long-term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Preliminary Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Local Government Equitable Share	144 742	157 971	157 971	13 768	13 768	52 657	(38 889)	-73,9%	157 971
Expanded Public Works Programme [Schedule 5B]	1 928	1 912	1 912	5	5	159	(154)	-97%	1 912
Local Government Financial Management Grant [Schedule 5B]	1 727	2 000	2 000	51	51	167	(116)	-69%	2 000
Municipal Infrastructure Grant [Schedule 5B]	4 082	4 785	4 785	527	527	399	128	32%	4 785
Integrated National Electrification Programme [Schedule 5B]	–	91	91	–	–	8	(8)	-100%	91
Total Monetary Allocations	**152 480**	**166 759**	**166 759**	**14 350**	**14 350**	**53 389**	**(39 039)**	**-73,1%**	**166 759**
Total National Government	**152 480**	**166 759**	**166 759**	**14 350**	**14 350**	**53 389**	**(39 039)**	**-73,1%**	**166 759**
Provincial Government									
Monetary Allocations									
Community Development Workers	119	118	118	–	–	10	(10)	-100%	118
Library Service	9 505	11 756	11 756	735	735	980	(245)	-25%	11 756
Financial Management Capacity Building Grant	152	1 500	1 500	–	–	125	(125)	-100%	1 500
Western Cape Financial Management Capability Grant	–	165	165	–	–	14	(14)	-100%	165
Human Settlement Development	35	–	–	–	–	–	–		–
Maintenance of Main Roads	3 808	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant	78	–	–	–	–	–	–		–
WC Municipal Interventions Grant	455	–	–	–	–	–	–		–
Total Monetary Allocations	**14 152**	**13 539**	**13 539**	**735**	**735**	**1 128**	**(393)**	**-34,8%**	**13 539**
Total Provincial Government	**14 152**	**13 539**	**13 539**	**735**	**735**	**1 128**	**(393)**	**-34,8%**	**13 539**
District Municipalities									
Total Operating/District Municipalities	-	-	-	-	-	-	–		-
Other Grant Providers									
Allocations In-kind									
Human Settlement Development (in Kind)	2 082	84 964	84 964	–	–	7 080	(7 080)	-100,0%	84 964
Total Allocations In-kind	**2 082**	**84 964**	**84 964**	**-**	**-**	**7 080**	**(7 080)**	-100%	**84 964**
Total Operating/Other Grant Providers	**2 082**	**84 964**	**84 964**	**-**	**-**	**7 080**	**(7 080)**	**-100%**	**84 964**
Total operating expenditure of Transfers and Grants	**168 714**	**265 262**	**265 262**	**15 086**	**15 086**	**61 598**	**(46 512)**	**-76%**	**265 262**
Capital									
National Government									
Monetary Allocations									
Municipal Infrastructure Grant [Schedule 5B]	27 217	31 901	31 901	3 512	3 512	9	3 503	39495%	31 901
Integrated National Electrification Programme [Schedule 5B]	–	609	609	–	–	0	(0)	-100%	609
Total Monetary Allocations	**27 217**	**32 510**	**32 510**	**3 512**	**3 512**	**9**	**3 503**	**38753,2%**	**32 510**
Total National Government	**27 217**	**32 510**	**32 510**	**3 512**	**3 512**	**9**	**3 503**	**38753,2%**	**32 510**
Provincial Government									
Monetary Allocations									
Regional socio economic projects (RSEP)	871	700	700	–	–	0	(0)	-100%	700
Informal Settlements	614	–	–	–	–	–	–		–
Western Cape Municipal Financial Recovery Services Grant	205	–	–	–	–	–	–		–
Total Monetary Allocations	**1 691**	**700**	**700**	**-**	**-**	**0**	**(0)**	**-100,0%**	**700**
Total Provincial Government	**1 691**	**700**	**700**	**-**	**-**	**0**	**(0)**	-100%	**700**
District Municipalities									
Total Capital/District Municipalities	-	-	-	-	-	-	–		-
Other Grant Providers									
Total Capital/Other Grant Providers	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	**28 907**	**33 210**	**33 210**	**3 512**	**3 512**	**9**	**3 503**	37934%	**33 210**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**197 621**	**298 472**	**298 472**	**18 598**	**18 598**	**61 607**	**(43 009)**	-70%	**298 472**

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 SC2 Monthly Budget Statement - aged debtors - M01 July

Description	Budget Year 2026/27									
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	13 891	4 226	3 014	3 495	5 700	2 786	17 401	30 008	80 521	59 390
Trade and Other Receivables from Exchange Transactions - Electricity	12 757	2 496	333	192	642	111	499	434	17 464	1 879
Receivables from Non-exchange Transactions - Property Rates	49 337	3 261	2 027	1 665	3 840	1 187	7 218	13 512	82 047	27 423
Receivables from Exchange Transactions - Waste Water Management	7 181	2 394	1 588	1 508	5 171	3 622	11 083	23 258	55 805	44 641
Receivables from Exchange Transactions - Waste Management	4 964	2 906	1 780	1 675	6 480	1 567	12 485	26 886	58 741	49 092
Receivables from Exchange Transactions - Property Rental Debtors	98	92	17	13	83	5	68	327	704	498
Interest on Arrear Debtor Accounts	2 073	2 178	2 380	2 366	10 322	2 924	17 343	41 953	81 540	74 909
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(6 476)	397	287	75	471	280	1 411	1 648	(1 907)	3 885
Total By Income Source	**83 824**	**17 949**	**11 426**	**10 989**	**32 710**	**12 481**	**67 509**	**138 026**	**374 915**	**261 716**
Preliminary Audit Outcome 2025/26 - totals only	38 603	16 494	11 824	34 254	12 697	8 563	67 728	130 938	321 100	**254 180**
Debtors Age Analysis By Customer Group										
Organs of State	10 080	907	782	688	697	460	1 977	4 140	19 731	7 962
Commercial	50 824	4 308	1 514	869	3 167	854	5 689	10 487	77 712	21 065
Households	22 898	12 734	9 129	9 432	28 846	11 167	59 843	123 400	277 450	232 688
Other	22	–	–	–	–	–	–	–	22	–
Total By Customer Group	**83 824**	**17 949**	**11 426**	**10 989**	**32 710**	**12 481**	**67 509**	**138 026**	**374 915**	**261 716**

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:

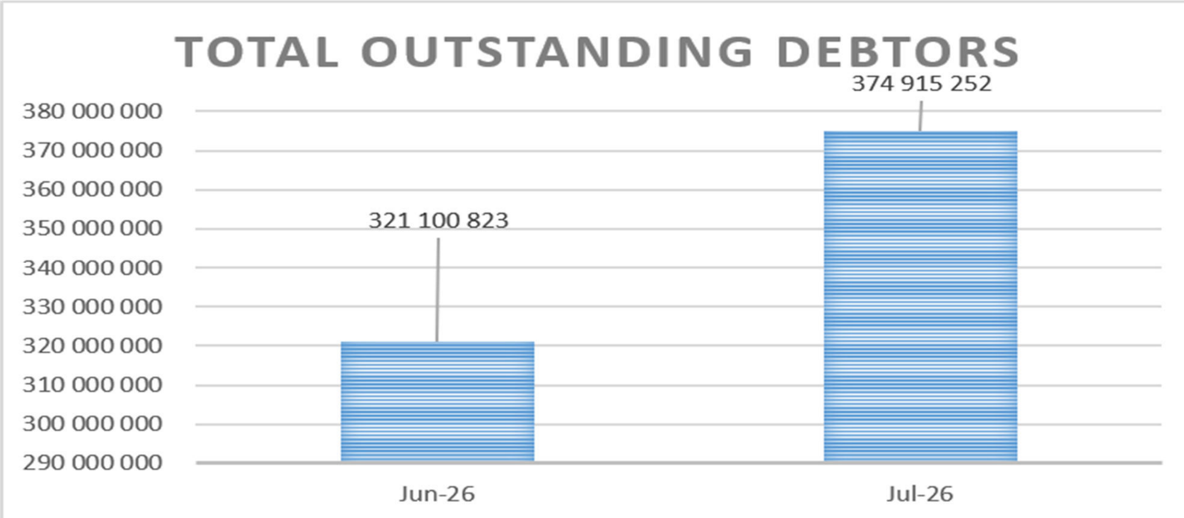
- Department of Public Works: The account reflects an amount of R 1,7 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 3,53 million.
- Non-indigent households: The account reflects an amount of R 1,32 million.

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

7.1 Debtors as of 31 July 2026

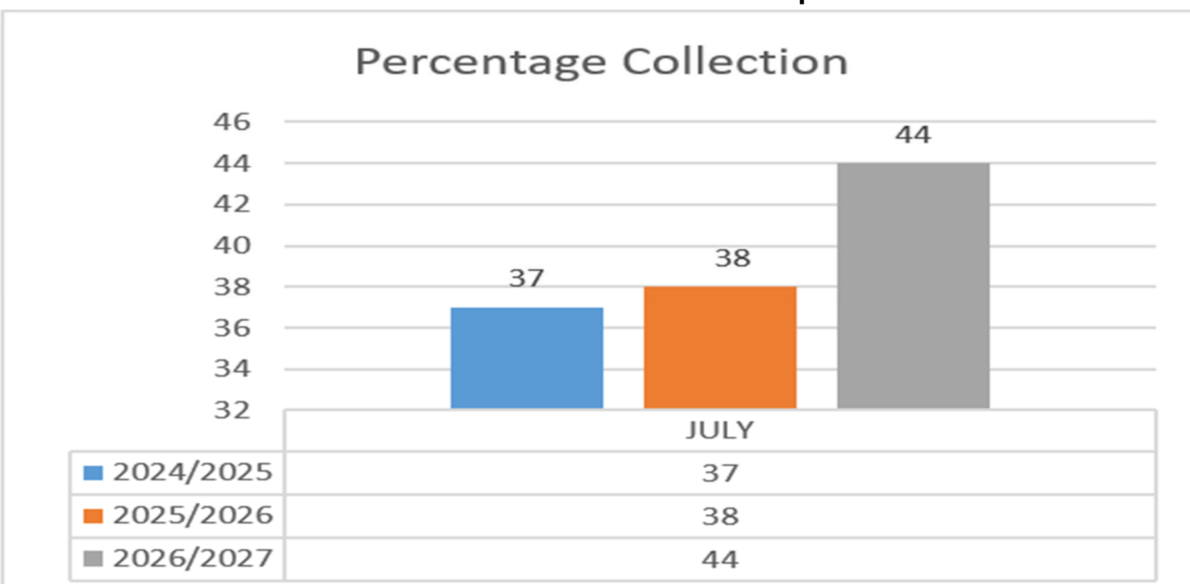
The total debtors outstanding as of 31 July 2026 is R 375 million, which represents a 17% difference from the previous month.

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



7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as of 31 July 2026 is 44%, which is 6% above the same period last year.

The reasons are as follows:

- Ratepayers were given two options for the payment of rates for the 2026/2027 financial year:
  - ❖ Annual payment option: One full payment for the entire financial year, payable within three months (by October 2026) from the levy date.
  - ❖ Monthly instalments: Twelve equal monthly instalments, with levies charged at the beginning of each month.

The total annual rates levied at the end of July 2026 amounted to R 38 million. Although the full annual amount was levied in July 2026, this amount was charged in advance for the entire year. This timing difference is likely to negatively impact the collection rate for July, as the full annual amount is reflected in the levies, while actual payments received continue to follow the monthly instalment pattern or are deferred under the annual payment option.

- In July 2026, the municipality implemented higher tariffs as approved for the 2026/2027 financial year. These tariff increases were part of the annual budget process aimed at aligning service charges with inflation and operational costs. The increase in tariffs negatively affected the revenue collection rate for the period. While the levies for July 2026 were calculated based on the newly approved, higher tariffs, a portion of the payments received during the month corresponded to the lower tariff rates from the 2025/2026 financial year.

- **Debt Collection Actions for the period ending 31 July 2026:**

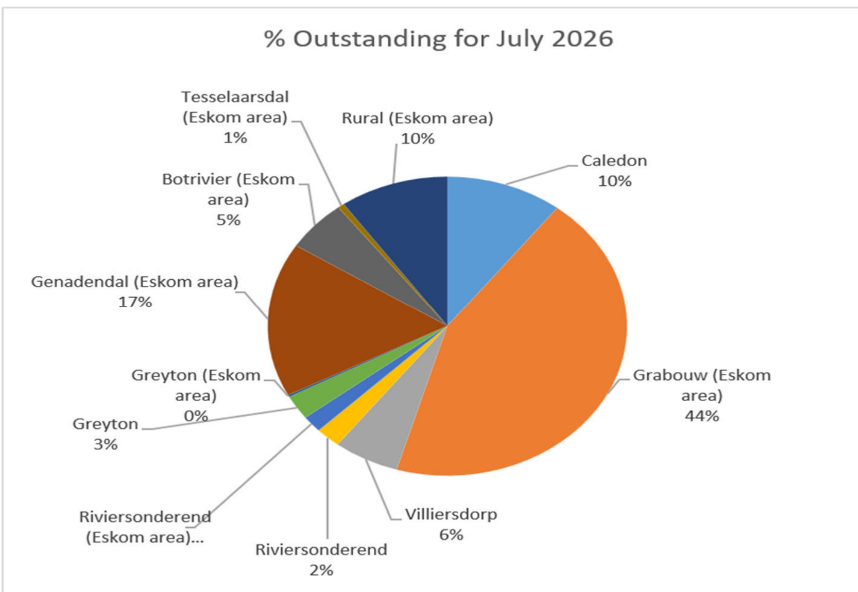
  During the month of July, the Municipality issued 226 Section 129 notices to debtors in arrears. The prescribed statutory notice period is currently being observed, after which legal proceedings will be instituted against those debtors who have failed to settle their outstanding accounts or make acceptable payment arrangements.

  This initiative forms part of the Municipality's ongoing debt collection strategy aimed at improving revenue collection and ensuring compliance with the Credit Control and Debt Collection Policy.

- **Credit Control Actions for the period ending 31 July 2026:**
  - ❖ No credit control actions were undertaken during the reporting period ending 31 July 2026. This temporary pause was necessitated by the annual financial year-end closing processes, which occupied a significant portion of the month.
  - ❖ While the year-end processes were underway, the financial system was temporarily unavailable for normal transaction processing. Consequently, age analyses and other credit control reports could not be generated. Payments cannot be processed or allocated to the relevant municipal accounts.
  - ❖ Credit control operations will resume in August 2026 following the completion of the year-end processes and the full restoration of the financial system.

7.4 Outstanding debt per town as at 31 July 2026:

July 2026		
Town	**Amount outstanding for July 2026**	**% Outstanding for July 2026**
Caledon	R 39 302 184	10,48%
Grabouw (Eskom area)	R 165 252 372	44,08%
Villiersdorp	R 22 163 205	5,91%
Riviersonderend	R 8 446 197	2,25%
Riviersonderend (Eskom area)	R 6 759 647	1,80%
Greyton	R 9 825 731	2,62%
Greyton (Eskom area)	R 812 262	0,22%
Genadendal (Eskom area)	R 62 612 883	16,70%
Botrivier (Eskom area)	R 20 852 071	5,56%
Tesselaarsdal (Eskom area)	R 2 196 112	0,59%
Rural (Eskom area)	R 36 692 588	9,79%
Total	**R 374 915 252**	**100%**



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

July 2026		
Town	**Amount outstanding for July 2026**	**% Outstanding for July 2026**
Eskom area	R 295 177 935	79%
Non-Eskom area	R 79 737 317	21%
Total	**R 374 915 252**	**100%**

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	Budget Year 2026/27								
	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	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	718	–	–	–	–	–	–	–	718
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	1 390	4 156	–	–	2	–	2	–	5 549
Auditor General	–	52	55	96	198	9	3 795	398	4 604
Other	2	85	–	–	87	136	–	86	396
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**2 110**	**4 292**	**55**	**96**	**287**	**145**	**3 797**	**484**	**11 268**

Partial creditor payments were made for July 2026.

The following amount of R 139 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 - M01 July

Description R thousands	Budget Year 2026/27								
	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	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	773	830	1 155	1 065	1 030	1 326	22 430	50 698	79 306
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	18 692	4 156	–	–	2	–	2	32 026	54 878
Auditor General	–	52	55	96	198	9	3 795	398	4 604
Other	2	85	–	–	87	136	–	86	396
Medical Aid Deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**19 467**	**5 123**	**1 210**	**1 161**	**1 317**	**1 471**	**26 227**	**83 208**	**139 184**

The tenders awarded for July 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
COMM 01/2025/26	The Supply, Delivery And Administrative Support Services Of A Fine Collection System And Camera Equipment With The Related Operational Support For A Period Of Five (05) Years From Date Of Appointment To 2030	25-Jul-25	3	TMT Services and Supplies (Pty) Ltd	02-Jul-26	Rates	QSE	Western Cape
Total Tenders Awarded for July 2026						R -		

SECTION 9 – QUALITY CERTIFICATION

I, W Hendricks, the municipal manager of Theewaterskloof Municipality, hereby certify that – (mark as appropriate)

- ☒ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

For the month of July 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Walter Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: ____________________

Date: 14 - 08 - 2026

Print Name:

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: ____________________

Date: ____________________