FINANCIAL REPORT FOR THE MONTH ENDING AUGUST 2026

INTRODUCTION / AIM

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

BUDGET STATEMENT

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

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	131 556 158	989 939 070	989 449 408
Actual Result (YTD)	6 569 954	212 673 566	115 012 005
Variance	124 986 204	777 265 504	874 437 403
Variance %	95%	79%	88%

Operating revenue currently reflects a variance of 79% and operating expenditure a variance of 88%.

Particulars	Budget	Jul-26	Aug-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	**929 576 039**	**30 792 349**	**78 174 341**	**108 966 690**	12%
Operating Expenditure (Non Cash)	**59 873 369**	**2 995 941**	**3 049 374**	**6 045 315**	10%
Total Operating Expenditure	**989 449 408**	**33 788 290**	**81 223 715**	**115 012 005**	12%
Operating Income (excl. Capital Grants)	**989 939 070**	**159 076 484**	**53 597 082**	**212 673 566**	21%
TELEPHONE	**500 000**	**3 981**	**6 540**	**10 521**	2%
STREETLIGHTS	**5 935 203**	**27 259**	**1 353 272**	**1 380 531**	23%
FUEL	**10 770 025**	**198 406**	**806 637**	**1 005 043**	9%
Repair & Maintenance (Excl Road Surfaces & Networks)	**147 734 844**	**6 910 772**	**13 370 565**	**20 281 338**	14%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	**2 972 000**	**-**	**-**	**-**	0%
Other Materials - Maintenance Materials (Road Surfaces)	**1 288 975**	**112 477**	**49 692**	**162 169**	13%
Other Materials - Maintenance Materials (Networks)	**539 455**	**10 527**	**57 682**	**68 210**	13%
GRANTS INCOME	**140 501 000**	-	15 638 667	**15 638 667**	11%
Equitable Shares Income	**157 971 000**	65 821 000	-	**65 821 000**	42%
GRANTS EXPENDITURE	**140 501 000**	4 830 037	4 169 855	**8 999 892**	6%
Equitable Shares Expenditure	**84 909 039**	7 075 753	7 075 753	**14 151 507**	17%
Equitable Shares Expenditure Free Basic Services	**73 061 961**	6 692 008	7 090 496	**13 782 504**	19%
PAYROLL	**302 002 678**	**22 153 951**	**24 980 373**	**47 134 324**	16%
ACTING ALLOWANCE	**500 000**	**157 311**	**145 596**	**302 907**	61%
OVERTIME	**9 461 115**	**810 204**	**541 347**	**1 351 552**	14%
STANDBY	**3 613 992**	**628 577**	**548 750**	**1 177 327**	33%
EMPLOYEE RELATED COST (Non cash)	**4 295 016**	**89 191**	**97 179**	**186 370**	4%
Capital Expenditure (Land/Build)	1 800 000	-	440 969	440 969	24%
Capital Expenditure (Water)	10 490 997	-	-	-	0%
Capital Expenditure (Electricity)	700 000	-	-	-	0%
Capital Expenditure (Sewer)	22 143 699	3 512 295	2 616 691	6 128 986	28%
Capital Expenditure (Sportsfields)	4 051 304	-	-	-	0%
Capital Expenditure (Office Equipment)	964 500	-	-	-	0%
Capital Expenditure Sub Total	**40 150 500**	**3 512 295**	**3 057 660**	**6 569 954**	**16%**
Capital Expenditure (Housing) (TWK)	2 188 658	-	-	-	0%
Capital Expenditure (Housing) (Provincial Treasury)	89 217 000	-	-	-	0%
Capital Expenditure Housing Sub Total	**91 405 658**	**-**	**-**	**-**	**0%**
Capital Expenditure (Total)	**131 556 158**	**3 512 295**	**3 057 660**	**6 569 954**	**5%**
Investments		12 159 193	17 262 688		
Bank		39 006 559	56 590 588		
Loans		124 916 121	124 916 121		
Tenders Approved		-	-		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

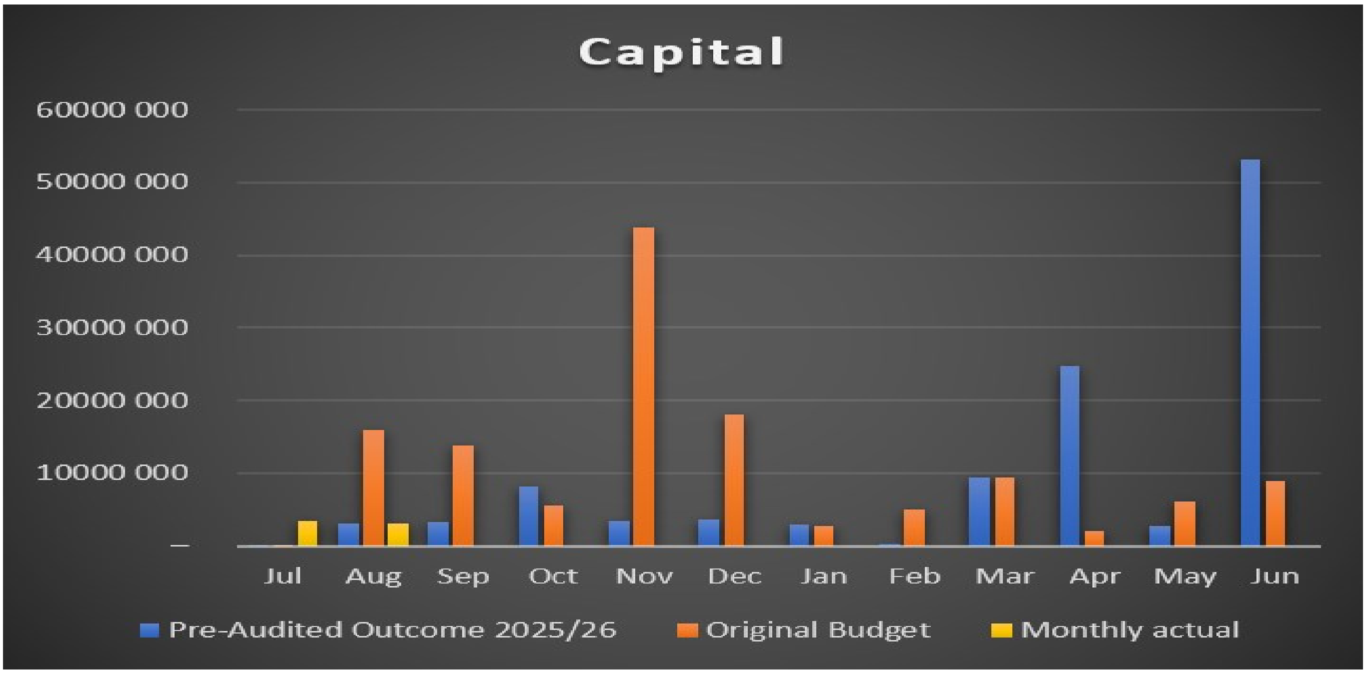
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Pre-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	–	–	492	(492)	-100%	4 051
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	–	700	700	–	–	85	(85)	-100%	700
Vote 5 - Economic Development and Planning	69 834	–	–	–	–	–	–		–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	16 414	–	–	–	–	–	–		–
Vote 14 - Water	1 300	8 928	8 928	–	–	1 083	(1 083)	-100%	8 928
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**88 240**	**13 679**	**13 679**	**–**	**–**	**1 660**	**(1 660)**	**-100%**	**13 679**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	2 481	139	139	–	–	17	(17)	-100%	139
Vote 2 - Community Services	4 132	461	461	–	–	56	(56)	-100%	461
Vote 3 - Corporate services	369	300	300	–	–	36	(36)	-100%	300
Vote 4 - Electricity	–	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	9 217	91 406	91 406	–	–	11 091	(11 091)	-100%	91 406
Vote 6 - Office of the Municipal Manager	–	50	50	–	–	6	(6)	-100%	50
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	435	1 100	1 100	441	441	133	307	230%	1 100
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	6 766	22 159	22 159	2 617	6 129	2 689	3 440	128%	22 159
Vote 14 - Water	3 214	1 563	1 563	–	–	190	(190)	-100%	1 563
Vote 15 - Directorate Development and Community Services	–	700	700	–	–	85	(85)	-100%	700
Total Capital single-year expenditure	26 614	117 877	117 877	3 058	6 570	14 303	**(7 734)**	**-54%**	117 877
Total Capital Expenditure	**114 854**	**131 556**	**131 556**	**3 058**	**6 570**	**15 963**	**(9 393)**	**-59%**	**131 556**
Capital Expenditure - Functional Classification									
Governance and administration	**6 792**	**860**	**860**	**–**	**–**	**104**	(104)	-100%	**860**
Executive and council	–	50	50	–	–	6	(6)	-100%	50
Finance and administration	6 792	810	810	–	–	98	(98)	-100%	810
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**79 049**	**95 547**	**95 547**	**–**	**–**	**11 594**	(11 594)	-100%	**95 547**
Community and social services	190	56	56	–	–	7	(7)	-100%	56
Sport and recreation	692	4 075	4 075	–	–	495	(495)	-100%	4 075
Public safety	–	10	10	–	–	1	(1)	-100%	10
Housing	78 166	91 406	91 406	–	–	11 091	(11 091)	-100%	91 406
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**1 319**	**1 800**	**1 800**	**441**	**441**	**218**	223	102%	**1 800**
Planning and development	1 319	1 800	1 800	441	441	218	223	102%	1 800
Road transport	–	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**27 694**	**33 350**	**33 350**	**2 617**	**6 129**	**4 047**	2 082	51%	**33 350**
Energy sources	–	700	700	–	–	85	(85)	-100%	700
Water management	4 514	10 491	10 491	–	–	1 273	(1 273)	-100%	10 491
Waste water management	23 180	22 159	22 159	2 617	6 129	2 689	3 440	128%	22 159
Waste management	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**114 854**	**131 556**	**131 556**	**3 058**	**6 570**	**15 963**	**(9 393)**	**-59%**	**131 556**
Funded by:									
National Government	27 217	32 510	32 510	2 617	6 129	3 945	2 184	55%	32 510
Provincial Government	4 393	700	700	–	–	85	(85)	-100%	700
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–		–
Transfers recognised - capital	**31 610**	**33 210**	**33 210**	**2 617**	**6 129**	**4 030**	**2 099**	**52%**	**33 210**
Borrowing	0	–	–	–	–	–	–		–
Internally generated funds	83 244	98 347	98 347	441	441	11 934	(11 493)	-96%	98 347
Total Capital Funding	**114 854**	**131 556**	**131 556**	**3 058**	**6 570**	**15 963**	**(9 393)**	**-59%**	**131 556**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2025/26	Budget Year 2026/27							
R thousands	Pre-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%	3%
August	3 150	15 927	15 927	3 058	6 570	15 963	(9 393)	-58,8%	5%
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	53 094	8 841	8 841	–		131 556	–		
Total Capital expenditure	**114 854**	**131 556**	**131 556**	**6 570**					

The **Total Capital Expenditure** for the year-to-date amounts to R 7 million against the original budget of R 132 million and the percentage spent is 5% when compared to the budget. The year-to-date expenditure compared to planned expenditure amounts to 41% (an underspent of 59%).



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

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 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	COMMENTS
								2				
LAND AND BUILDINGS												
072116200551	Traders Market , Taxi Rank Upgrade (Planning Designs)	Grabouw	LED	RSEP	700 000	-	-	-	84 940	700 000	100%	
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	800 000	440 969	-	440 969	97 074	359 031	45%	**August 2026** - Tender number ENG 06/2025/26 for Design, Manufacture and Construction of Structural Steel Portal Frame Structure at Grabouw Taxi Rank was awarded and it has reached its practical completion. The final invoices will be submitted to Creditors department in due course.
074110200553				Capital Replacement Reserve	300 000	-	-	-	36 402	300 000	100%	
				Subtotal	**1 800 000**	**440 969**	**-**	**440 969**	**218 416**	**1 359 031**	**76%**	
WATER RESERVOIRS & RETICULATION												
077010200342	Gypsy Queen water supply phase 2	Grabouw	Water: Distribution	MIG	1 563 102	-	-	-	189 671	1 563 102	100%	**August 2026** - Tender number ENG 04/2026/27 for Grabouw Gypsy Queen and Farm 313 Bulk Sewer and Water Services Phase B was advertised. The compulsory site meeting was held on 05 August 2026 and the closing date was on the 28 August 2026, currently the tender documents are being stamped for technical evaluation.
077011300335	Upgrading Villiersdorp WTP, phase 2	Villiersdorp	Water: Treatment Works	MIG	4 610 747	-	-	-	559 480	4 610 747	100%	**August 2026** - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realise and the tender number ENG 05/2026/27 for Upgrade and Expansion of Villiersdorp Water Treatment Works Phase 2 will be stopped if the required co-funding for outer years (as per approved budget) is not available .
077011400332	Upgrading RSE WTP	Riviersonderend	Water: Treatment Works	MIG	4 317 148	-	-	-	523 854	4 317 148	100%	**August 2026** - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realised and therefore tender number ENG 03/2026/27 for Upgrade and Expansion of Riviersonderend Water Treatment Works will be stopped if the required co-funding for outer years (as per approved budget) is not available.
				Subtotal	**10 490 997**	**-**	**-**	**-**	**1 273 005**	**10 490 997**	**100%**	
ELECTRICITY RETICULATION												
077510000202	Electrification TWK Area	Theewaterskloof	Electricity Distribution	INEP	608 696	-	-	-	73 861	608 696	100%	
077510000203				Capital Replacement Reserve	91 304	-	-	-	11 079	91 304	100%	
				Subtotal	**700 000**	**-**	**-**	**-**	**84 940**	**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	COMMENTS
								2				
SEWERAGE												
076010200094	Bulk sewer provision to erf 313 housing development, Grabouw	Grabouw	Sewerage: Networks	MIG	4 784 151	-	-	-	580 521	4 784 151	100%	**August 2026 -** Tender number ENG 04/2026/27 for Grabouw Gypsy Queen & Farm 313 Bulk Sewer and Water Services Phase B was advertised. The compulsory site meeting was held on 05 August 2026 and the closing date was 28 August 2026, currently the tender is being stamped for technical evaluation. The appointment and spending of the funding is subject to the commitment of co-funding as per the approved budget.
076010200095				Capital Replacement Reserve	1 745 233	-	-	-	211 771	1 745 233	100%	
076011700904	Upgrading Botrivier WWTW, phase 2	Botrivier	Sewerage: Treatment Works	MIG	12 574 418	2 616 691	-	6 128 986	1 525 813	6 445 432	51%	**August 2026 -** The contractor has been appointed and the funds will be spent.
076011700905				Capital Replacement Reserve	3 039 897	-	-	-	368 869	3 039 897	100%	
				Subtotal	**22 143 699**	**2 616 691**	**-**	**6 128 986**	**2 686 974**	**16 014 713**	**72%**	
TWK HOUSING												
072111100120	Caledon Riemvasmaak - Phase 1	Caledon	Human Settlements	Capital Replacement Reserve	305 911	-	-	-	37 120	305 911	100%	The invoices are submitted and are set to be paid in September 2026.
072111300120	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	Villiersdorp	Human Settlements	Capital Replacement Reserve	1 551 534	-	-	-	188 267	1 551 534	100%	
072111700120	Botriver Beaumont - Phase 2 - Planning	Botrivier	Human Settlements	Capital Replacement Reserve	331 213	-	-	-	40 190	331 213	100%	
				Subtotal	**2 188 658**	**-**	**-**	**-**	**265 577**	**2 188 658**	**100%**	
PROVINCIAL HOUSING												
072111100100	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	11 000 000	-	-	-	1 334 768	11 000 000	100%	Tender number DEV 07-2026-27 for Riemvasmaak has been advertsed and the closing date is 03 October 2026.
072111200100	Greater Grabouw Rooidakke SEF Erf 313	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 200 000	-	-	-	145 611	1 200 000	100%	The land use application has been submitted to municipality for approval.
072111200101	Gypsy Queen (500)	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	121 343	1 000 000	100%	Tender number DEV 02-2026-27 for Gypsy Queen has been submitted to Supply Chain Management department for Bid Specification Committee.
072111200102	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	100 000	-	-	-	12 134	100 000	100%	The engineering report has been submitted for review and the invoice will be issued once the report is approved.
072111200103	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	22 000 000	-	-	-	2 669 537	22 000 000	100%	The invoices have been submitted to Department of Infrastructure for payment and the expenditure will be loaded on the financial system through journal once the proof of payment is received.
072111200104	Grabouw Hillside (321) (102 + 219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	1 000 000	-	-	-	121 342	1 000 000	100%	The invoices have been submitted to Department of Infrastructure for payment and the expenditure will be loaded on the financial system through journal once the proof of payment is received.
072111200105	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	500 000	-	-	-	60 671	500 000	100%	Tender number DEV 01-2026-27 for Grabouw Rooidakke Phase 5-6 was advertised and closed, currently the tender is under evaluation.

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	COMMENTS
								2				
PROVINCIAL HOUSING												
072111300100	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	50 417 000	-	-	-	6 117 729	50 417 000	100%	The invoices have been submitted to Department of Infrastructure for payment and the expenditure will be loaded on the financial system through journal once the proof of payment is received.
072111500100	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal Greyton	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	121 343	1 000 000	100%	The tender number DEV 03-2026-27 for Greyton Erf 595 has been submitted to Supply Chain Management for Bid Specification Committee.
072111700100	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	Botrivier	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	-	-	-	121 343	1 000 000	100%	The invoices have been submitted to Department of Infrastructure for payment and the expenditure will be loaded on the financial system through journal once the proof of payment is received.
				Subtotal	**89 217 000**	**-**	**-**	**-**	**10 825 821**	**89 217 000**	**100%**	
SPORTFIELDS												
073115200123	Upgrading of Pine View Park Sport Ground - Phase 2	Grabouw	Sports and Culture	MIG	4 051 304	-	-	-	491 596	4 051 304	100%	**August 2026** - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realised and the project scope will be reduced accordingly.
				Subtotal	**4 051 304**	**-**	**-**	**-**	**491 596**	**4 051 304**	**100%**	
OFFICE EQUIPMENT												
071014900450	Computer Equipment (New)	Administration	Municipal Manager	Capital out of Revenue	50 000	-	-	-	6 067	50 000	100%	
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	300 000	-	-	-	36 402	300 000	100%	
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	6 000	-	-	-	728	6 000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	40 000	-	-	-	4 854	40 000	100%	There is one laptop claim in process and the outcome is still pending.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	-	-	-	1 214	10 000	100%	Expenditure is subject to claim outcomes.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	-	-	-	6 067	50 000	100%	
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	33 000	-	-	-	4 004	33 000	100%	
073110300540	Furniture and Office Equipment	Villiersdorp	Community Services	Capital out of Revenue	6 000	-	-	-	728	6 000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	Capital out of Revenue	50 000	-	-	-	6 067	50 000	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	COMMENTS
								2				
OFFICE EQUIPMENT												
073111100530	Furniture and Office Equipment (New)	Caledon	Town Administration	Capital out of Revenue	5 000	-	-	-	606	5 000	100%	Tender number ET02/2026/27 for Supply and Delivery of Power Tools to the Caledon Town Office was drafted and submitted to Supply Chain Management department (SCM) on 06 August 2026 for advertisement. We are still waiting for review and feedback from SCM department.
073111101560	Machinery and Equipment (Renewal)	Caledon	Town Administration	Capital out of Revenue	45 000	-	-	-	5 461	45 000	100%	
073111400541	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	40 000	-	-	-	4 854	40 000	100%	The Supply Chain Management procurement process will start in September 2026.
073111401550	Machinery and Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	73 000	-	-	-	8 859	73 000	100%	Quotation number AW 06/2026/27 for Supply and Delivery Equipment to Riviersonderend was advertised on 16 July 2026 and the closing date was on 24 July 2026. The Supply Chain Management department is currently busy with evaluation process.
073111401560	Machinery and Equipment (Renewal)	Riviersonderend	Town Administration	Capital out of Revenue	30 000	-	-	-	3 641	30 000	100%	
073111500530	Furniture and Office Equipment (Renewal)	Genadendal Greyton	Town Administration	Capital out of Revenue	11 000	-	5 180	-	1 334	5 820	53%	
073113101550	Machinery and Equipment	Caledon	Fleet Management	Capital out of Revenue	166 500	-	-	-	20 207	166 500	100%	We are currently waiting for the advertisement of the Mechanic vacancy.
073117501550	Machinery and Equipment (New)	Genadendal Greyton	Parks and Gardens	Capital out of Revenue	24 000	-	14 900	-	2 913	9 100	38%	
073124100540	Furniture and Office Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	10 000	-	2 999	-	1 214	7 001	70%	
076011500540	Furniture and Office Equipment (New)	Genadendal Greyton	Sewerage: Treatment Works	Capital out of Revenue	15 000	-	6 086	-	1 820	8 914	59%	
				Subtotal	**964 500**	**-**	**29 165**	**-**	**117 040**	**935 335**	**97%**	
GRAND TOTAL CAPITAL BUDGET					**131 556 158**	**3 057 660**	**29 165**	**6 569 954**	**15 963 369**	**124 957 039**	**95%**	

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) - M02 August

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Pre-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	307 896	333 596	333 596	14 198	131 460	100 761	30 699	30,5%	333 596
Vote 2 - Community Services	58 929	63 440	63 440	2 494	3 196	4 822	(1 626)	-33,7%	63 440
Vote 3 - Corporate services	892	6 759	6 759	351	646	520	126	24,2%	6 759
Vote 4 - Electricity	184 956	211 960	211 960	16 877	35 345	35 237	108	0,3%	211 960
Vote 5 - Economic Development and Planning	85 900	177 828	177 828	141	350	29 606	(29 256)	-98,8%	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	3 517	3 518	4 217	(700)	-16,6%	33 979
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	64 047	71 678	71 678	4 373	8 781	15 046	(6 265)	-41,6%	71 678
Vote 13 - Waste water management	66 136	68 714	68 714	3 584	9 702	14 031	(4 329)	-30,9%	68 714
Vote 14 - Water	139 285	144 452	144 452	11 652	23 189	26 862	(3 673)	-13,7%	144 452
Vote 15 - Directorate Development and Community Services	–	–	–	(78)	–	–	–		–
Total Revenue by Vote	**940 999**	**1 112 406**	**1 112 406**	**57 109**	**216 186**	**231 103**	**(14 917)**	**-6,5%**	**1 112 406**
Expenditure by Vote									
Vote 1 - Directorate Finance	86 358	101 832	101 832	10 310	14 810	16 527	(1 717)	-10,4%	101 832
Vote 2 - Community Services	171 391	197 835	197 835	18 259	28 023	31 937	(3 914)	-12,3%	197 835
Vote 3 - Corporate services	94 833	85 417	85 417	4 837	10 879	11 797	(918)	-7,8%	85 417
Vote 4 - Electricity	171 389	199 321	199 321	18 621	21 373	30 626	(9 253)	-30,2%	199 321
Vote 5 - Economic Development and Planning	38 851	123 168	123 168	3 408	6 000	6 091	(91)	-1,5%	123 168
Vote 6 - Office of the Municipal Manager	8 699	12 038	12 038	969	1 753	1 890	(137)	-7,3%	12 038
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	17 340	21 206	21 206	1 175	2 155	3 329	(1 174)	-35,3%	21 206
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	77 136	83 135	83 135	5 316	7 240	11 062	(3 822)	-34,6%	83 135
Vote 13 - Waste water management	65 073	66 633	66 633	5 993	8 567	9 914	(1 347)	-13,6%	66 633
Vote 14 - Water	98 489	98 865	98 865	12 337	14 213	15 490	(1 277)	-8,2%	98 865
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**829 559**	**989 449**	**989 449**	**81 224**	**115 012**	**138 663**	**(23 651)**	**-17,1%**	**989 449**
Surplus/ (Deficit) for the year	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	**9,4%**	**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) - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-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	166 572	179 259	179 259	16 704	34 778	29 877	4 901	16%	179 259
Service charges - Water	121 655	125 279	125 279	11 423	22 648	20 880	1 769	8%	125 279
Service charges - Waste Water Management	50 357	52 237	52 237	3 487	9 483	8 706	777	9%	52 237
Service charges - Waste management	46 586	52 158	52 158	4 286	8 584	8 693	(109)	-1%	52 158
Sale of Goods and Rendering of Services	4 644	16 956	16 956	329	612	2 826	(2 213)	-78%	16 956
Agency services	8 682	8 291	8 291	1 096	1 112	1 382	(270)	-20%	8 291
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	23 143	28 561	28 561	1 246	2 528	4 760	(2 232)	-47%	28 561
Interest from Current and Non Current Assets	3 547	2 769	2 769	(116)	22	461	(439)	-95%	2 769
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	2 052	1 300	1 300	179	334	217	118	54%	1 300
Licence and permits	91	76	76	10	16	13	3	25%	76
Special rating levies	–	–	–	–	–	–	–		–
Construction Contract Revenue	–	–	–	–	–	–	–		–
Development Charges	722	1 000	1 000	–	99	167	(67)	-40%	1 000
Operational Revenue	4 547	3 725	3 725	513	602	621	(19)	-3%	3 725
Non-Exchange Revenue							–		–
Property rates	171 380	179 291	179 291	11 670	61 279	59 764	1 515	3%	179 291
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	38 435	43 671	43 671	669	1 420	1 527	(107)	-7%	43 671
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	175 563	265 262	265 262	1 317	67 217	70 539	(3 322)	-5%	265 262
Interest	3 319	3 863	3 863	261	537	644	(107)	-17%	3 863
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	6 049	6 529	6 529	522	1 400	1 088	312	29%	6 529
Gains on disposal of Fixed and Intangible Assets	–	872	872	–	–	–	–		872
Other Gains	5 018	18 840	18 840	–	–	33	(33)	-100%	18 840
Discontinued Operations							–		–
Total Revenue (excluding capital transfers and contributions)	**832 362**	**989 939**	**989 939**	**53 597**	**212 674**	**212 197**	**477**	**0,2%**	**989 939**
Expenditure By Type									
Employee related costs	295 184	319 873	319 873	26 313	50 152	50 316	(164)	0%	319 873
Remuneration of councillors	13 252	14 614	14 614	1 084	2 196	2 436	(240)	-10%	14 614
Bulk purchases - electricity	138 729	152 140	152 140	15 487	17 019	25 357	(8 337)	-33%	152 140
Inventory consumed	40 495	44 402	44 402	3 106	3 529	7 400	(3 871)	-52%	44 402
Debt impairment	(56 197)	107 826	107 826	20 607	20 607	18 439	2 168	12%	107 826
Depreciation, amortisation and impairment	44 540	40 079	40 079	2 952	5 859	4 510	1 349	30%	40 079
Interest, Dividends and Rent on Land	44 807	52 465	52 465	41	41	2 432	(2 391)	-98%	52 465
Contracted services	47 949	67 052	67 052	2 702	3 067	11 175	(8 109)	-73%	67 052
Transfers and subsidies	3 235	84 976	84 976	–	–	2	(2)	-100%	84 976
Irrecoverable debts written off	167 806	15 816	15 816	–	–	2 168	(2 168)	-100%	15 816
Operational costs	73 380	86 526	86 526	8 932	12 542	14 421	(1 879)	-13%	86 526
Disposal of Fixed and Intangible Assets	1 348	0	0	–	–	0	(0)	-100%	0
Other Losses	15 031	3 680	3 680	–	–	7	(7)	-100%	3 680
Total Expenditure	**829 559**	**989 449**	**989 449**	**81 224**	**115 012**	**138 663**	**(23 651)**	**-17%**	**989 449**
Surplus/(Deficit)	**2 804**	**490**	**490**	**(27 627)**	**97 662**	**73 534**	**24 128**	**33%**	**490**
Transfers and subsidies - capital (monetary allocations)	29 114	33 210	33 210	3 512	3 512	4 030	(517)	**-13%**	33 210
Transfers and subsidies - capital (in-kind)	79 522	89 257	89 257	–	–	14 876	(14 876)	**-100%**	89 257
Surplus/(Deficit) after capital transfers & contributions	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	**9%**	**122 956**
Income Tax	–	–					–		
Surplus/(Deficit) after income tax	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	**9%**	**122 956**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	8 734	9%	**122 956**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	**9%**	**122 956**

As depicted in the above schedule, the year-to-date variance for revenue is 0% when compared to the year-to-date budget and the expenditure is 17% below the year-to-date budget.

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

Service charges (Electricity; Water and Waste Water Management)

The variance is mainly due to internal charges for July and August 2026 that have not yet been allocated. The relevant journals will be processed in September 2026.

Sale of Goods and Rendering of Services

Project	Estimated Income Value	Comment
Erf 1274 Greyton School Hall	R 1 400 000	Deed of sale was signed and returned to the purchaser. The application was made for Town Planning process to commence and should be presented at the next available Municipal Planning Tribunal (MPT) meeting for consideration. The date for the next MPT is not within Property Management control but with Town Planning and Building department control. Weekly follow-ups will be done to the Town Planning department to establsih progress on the Town Planning process.
Victoria Hall Caledon	R 9 532 350	Deed of sale was signed and returned to the purchaser. An application was made on 27 August 2026 to the Town Planning department for commencement of sub-division of Erf 1 which is a requirement before transfer and registration can commence. The process will be followed-up with Town Planning department on a weekly bases to establish progress on the process.
Erf 911 RSE	R 2 000 000	Tender number TPM05/2025/26 was advertised with the closing date of 10 April 2026. A successful award was made to a bidder on 22 June 2026. The Deed of Sale was issued to the purchaser and we are waiting for delivering on the conditions of sale. The final 14 days notice with the expiry date of 20 September 2026 was issued to the purchaser to perform on the Deed of Sale. If the purchaser does not deliver on all conditions, the purchase will be cancelled.
Total Projected Income 2026/27	**R 12 932 350**	

Agency services

Journals relating to agency services up to the end of August 2026 have not yet been proposed and processed. The variance is therefore expected to be addressed in September 2026.

Interest earned from Receivables

The budget was not adjusted for the significant debt impairment or write-off processed during the previous financial year. The related budget provision will be reviewed and adjusted downward during the adjustment budget process.

Interest from Current and Non-Current Assets

Interest earned is below the budgeted level due to lower cash reserves being available for investment than was anticipated during the budget preparation process.

Development Charges

Development charge revenue is dependent on the timing and number of development applications and related transactions. Consequently, revenue may fluctuate significantly between months and is difficult to accurately phase on a monthly basis.

Fines, Penalties and Forfeits

Revenue is accounted for on a cash basis and is therefore dependent on the timing and value of payments received. Monthly receipts may fluctuate depending on payments relating to trespassing and other penalties.

Operational Revenue- Non-Exchange Revenue

The revenue can fluctuate from month to month due to sundry nature of items included in this line item. It is difficult to accurately project budget.

Employee Related Costs

The annual salary increase in terms of the applicable collective agreement was implemented as agreed. The July 2026 back pay was processed and paid during August 2026. The revised upper limits for the remuneration of Municipal Managers and Senior Managers were also implemented in accordance with Government Gazette No. 54505 dated 14 April 2026.

Depreciation and Amortization

The depreciation was impacted by the unbundling of projects that were finalised in 2025/2026 financial year of which the asset is in use and depreciated accordingly.

Interest (Finance Cost)

The interest for long-term loans is only payable in July, September, December and June annually.

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 - M02 August									
	2025/26	Budget Year 2026/27							
Description R thousands	Pre-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	503	972	1 236	(265)	-21%	7 417
Electricity Distribution Revenue for Services	-	-	-	-	-	-	–		-
Electricity Sales	166 840	179 052	179 052	17 552	35 157	29 842	5 315	18%	179 052
Total Service charges - Electricity	**173 661**	**186 470**	**186 470**	**18 055**	**36 128**	**31 078**	**5 050**	**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)	(1 350)	(1 350)	(1 202)	(149)	12%	(7 210)
Net Service charges - Electricity	**166 572**	**179 259**	**179 259**	**16 704**	**34 778**	**29 877**	**4 901**	16%	**179 259**
Service charges - Water									
Connection/Disconnection (Water)	2 038	1 889	1 889	55	92	315	(223)	-71%	1 889
Industrial Water	33 655	35 801	35 801	3 546	6 544	5 967	577	10%	35 801
Sale	101 333	104 311	104 311	9 309	18 940	17 385	1 555	9%	104 311
Total Service charges - Water	**137 026**	**142 001**	**142 001**	**12 910**	**25 576**	**23 667**	**1 909**	8%	**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)	(1 486)	(2 928)	(2 787)	(141)	5%	(16 722)
Net Service charges - Water	**121 655**	**125 279**	**125 279**	**11 423**	**22 648**	**20 880**	**1 769**	8%	**125 279**
Service charges - Waste Water Management									
Connection/Reconnection (Waste Water)	173	198	198	-	-	33	(33)	-100%	198
Industrial Effluent	10 404	10 170	10 170	-	2 590	1 695	895	53%	10 170
Pump/Removal of Waste Water	2 048	2 377	2 377	198	284	396	(112)	-28%	2 377
Sanitation Charges	52 559	54 964	54 964	4 679	9 380	9 161	220	2%	54 964
Total Service charges - Waste Water Management	**65 184**	**67 709**	**67 709**	**4 877**	**12 255**	**11 285**	**970**	**9%**	**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)	(1 390)	(2 772)	(2 579)	(193)	7%	(15 471)
Net Service charges - Waste Water Management	**50 357**	**52 237**	**52 237**	**3 487**	**9 483**	**8 706**	**777**	9%	**52 237**
Service charges - Waste Management									
Disposal Facilities	2 822	3 035	3 035	267	525	506	19	4%	3 035
Refuse Removal	60 417	67 722	67 722	5 692	11 396	11 287	109	1%	67 722
Skip	-	-	-	-	-	-	–		-
Waste Bins	-	-	-	-	-	-	–		-
Total refuse removal revenue	**63 239**	**70 757**	**70 757**	**5 959**	**11 921**	**11 793**	**128**	1%	**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)	(1 672)	(3 336)	(3 100)	(236)	8%	(18 599)
Net Service charges - Waste Management	**46 586**	**52 158**	**52 158**	**4 286**	**8 584**	**8 693**	**(109)**	-1%	**52 158**
Sales of Goods and Rendering of Services									
Advertisements	-	1	1	-	-	0	(0)	-100%	1
Application Fees for Land Usage	-	13 312	13 312	37	88	2 219	(2 130)	-96%	13 312
Building Plan Approval	2 619	1 850	1 850	129	230	308	(78)	-25%	1 850
Building Plan Clause Levy	73	80	80	6	16	13	3	19%	80
Cemetery and Burial	844	750	750	73	144	125	19	15%	750
Clearance Certificates	298	240	240	23	46	40	6	16%	240
Encroachment Fees	95	100	100	9	13	17	(3)	-19%	100
Entrance Fees	-	1	1	-	-	0	(0)	-100%	1
Escort Fees	102	30	30	-	0	5	(5)	-99%	30
Legal Fees	(0)	301	301	-	-	50	(50)	-100%	301
Library Fees	3	2	2	0	0	0	0	33%	2
Photo copies, Faxes and Telephone charges	73	89	89	6	14	15	(1)	-4%	89
Sale of Goods	537	200	200	45	60	33	26	79%	200
Town Planning and Servitudes	-	1	1	-	-	0	(0)	-100%	1
Total Sales of Goods and Rendering of Services	**4 644**	**16 956**	**16 956**	**329**	**612**	**2 826**	**(2 213)**	-78%	**16 956**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

Description R thousands	2025/26 Pre-Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:									
Exchange revenue									
Agency Services									
District Municipalities									
Western Cape	-	-	-	-	-	-	–		-
Total District Municipalities	-	-	-	-	-	-	-		-
National									
AARTO	-	-	-	-	-	-	–		-
Department of Environmental Affairs	-	-	-	-	-	-	–		-
Total National	-	-	-	-	-	-	-		-
Provincial									
Western Cape	8 682	8 291	8 291	1 096	1 112	1 382	(270)	-20%	8 291
Total Provincial	8 682	8 291	8 291	1 096	1 112	1 382	(270)	-20%	8 291
Total Agency Services	8 682	8 291	8 291	1 096	1 112	1 382	(270)	-20%	8 291
Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	-	2 287	2 287	36	65	381	(316)	-83%	2 287
Housing	1 758	-	-	-	-	-	–		-
Service Charges	-	169	169	(4)	28	28	(0)	-1%	169
Sporting and Other Bodies	(637)	-	-	-	-	-	–		-
Waste Management	-	9 782	9 782	393	789	1 630	(842)	-52%	9 782
Waste Water Management	7 898	7 966	7 966	338	678	1 328	(649)	-49%	7 966
Water	6 815	8 356	8 356	483	969	1 393	(424)	-30%	8 356
Shared Services	7 309	-	-	-	-	-	–		-
Total Interest earned from Receivables	23 143	28 561	28 561	1 246	2 528	4 760	(2 232)	-47%	28 561
Interest earned from Current and Non Current Assets									
Bank Accounts	2 135	1 549	1 549	(113)	25	258	(233)	-90%	1 549
Financial Assets	136	220	220	-	-	37	(37)	-100%	220
Short Term Investments and Call Accounts	1 276	1 000	1 000	(3)	(3)	167	(170)	-102%	1 000
Total Interest earned from Current and Non Current Assets	3 547	2 769	2 769	(116)	22	461	(439)	-95%	2 769
Dividends									
Total Dividends	-	-	-	-	-	-	-		-
Rent on Land									
Total Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Investment Property	1 714	1 000	1 000	154	292	167	125	75%	1 000
Property Plant and Equipment	338	300	300	25	43	50	(7)	-15%	300
Total Market Related	2 052	1 300	1 300	179	334	217	118	54%	1 300
Non-market Related									
Total Non-market Related	-	-	-	-	-	-	-		-
Total Rental from Fixed Assets	2 052	1 300	1 300	179	334	217	118	54%	1 300
Licences or Permits									
Filming Fees	4	1	1	-	-	0	(0)	-100%	1
Trading	87	75	75	10	16	13	3	27%	75
Total Licences or Permits	91	76	76	10	16	13	3	25%	76
Special Rating Levies									
Total Special Rating Levies	-	-	-	-	-	-	-		-
Construction Contract Revenue	-	-	-	-	-	-	–		-
Development Charges	722	1 000	1 000	-	99	167	(67)	-40%	1 000
Operational Revenue									
Administrative Handling Fees	18	5	5	0	1	1	(0)	-16%	5
Collection Charges	2 506	2 100	2 100	315	329	350	(21)	-6%	2 100
Commission	76	100	100	7	7	17	(10)	-60%	100
Incidental Cash Surpluses	(31)	70	70	(0)	4	12	(8)	-68%	70
Insurance Refund	703	500	500	85	85	83	1	2%	500
Merchandising, Jobbing and Contracts	424	372	372	13	13	62	(49)	-79%	372
Recovery Maintenance	-	1	1	-	-	0	(0)	-100%	1
Request for Information	22	20	20	2	4	3	1	23%	20
Staff and Councillors Recoveries	829	558	558	91	160	93	67	72%	558
Total Operational Revenue	4 547	3 725	3 725	513	602	621	(19)	-3%	3 725

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August									
	2025/26	Budget Year 2026/27							
Description	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
REVENUE ITEMS:									
Exchange revenue									
Non-Exchange revenue									
Property Rates									
Agricultural Properties	40 254	42 489	42 489	2 339	18 416	14 163	4 253	30%	42 489
Business and Commercial Properties	47 091	47 821	47 821	3 438	15 531	15 940	(409)	-3%	47 821
Industrial Properties	5 395	5 666	5 666	310	2 567	1 889	679	36%	5 666
Mining Properties	47	49	49	4	8	16	(8)	-50%	49
Public Benefit Organisations	97	102	102	3	67	34	33	96%	102
Public Service Purposes Properties	11 621	12 236	12 236	452	7 726	4 079	3 647	89%	12 236
Residential Properties	65 387	69 105	69 105	5 079	16 367	23 035	(6 668)	-29%	69 105
Vacant Land	3 028	3 113	3 113	207	1 015	1 038	(23)	-2%	3 113
Total Property Rates	**172 919**	**180 581**	**180 581**	**11 832**	**61 697**	**60 194**	**1 503**	2%	**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)	(163)	(418)	(430)	13	-3%	(1 290)
Net Property Rates	**171 380**	**179 291**	**179 291**	**11 670**	**61 279**	**59 764**	**1 515**	3%	**179 291**
Surcharges and Taxes									
Total Surcharges and Taxes	-	-	-	-	-	-	-		-
Fines, Penalties and Forfeits									
Fines	37 494	43 521	43 521	663	1 403	1 502	(99)	-7%	43 521
Forfeits	838	0	0	-	-	0	(0)	-100%	0
Penalties	104	150	150	7	17	25	(8)	-33%	150
Total Fines, Penalties and Forfeits	**38 435**	**43 671**	**43 671**	**669**	**1 420**	**1 527**	**(107)**	-7%	**43 671**
Licences or Permits									
Total Licences or Permits	-	-	-	-	-	-	-		-
Transfer and subsidies - Operational									
Allocations In-kind									
Provincial Government	3 073	84 964	84 964	-	-	14 161	(14 161)	-100%	84 964
Total Allocations In-kind	**3 073**	**84 964**	**84 964**	-	-	**14 161**	**(14 161)**	-100%	**84 964**
Monetary Allocations									
Departmental Agencies and Accounts	492	-	-	-	78	-	78	0%	-
Households	10	-	-	-	-	-	–		-
National Governments	157 827	166 759	166 759	583	66 404	54 122	12 282	23%	166 759
Provincial Government	14 161	13 539	13 539	734	735	2 257	(1 521)	-67%	13 539
Public Corporations	-	-	-	-	-	-	–		-
Total Monetary Allocations	**172 490**	**180 298**	**180 298**	**1 317**	**67 217**	**56 378**	**10 838**	19%	**180 298**
Total Transfer and subsidies - Operational	**175 563**	**265 262**	**265 262**	**1 317**	**67 217**	**70 539**	**(3 322)**	-5%	**265 262**
Interest Receivables									
Property Rates	3 319	3 863	3 863	198	414	644	(230)	-36%	3 863
Service Charges									
Electricity	-	-	-	7	13	-	13	0%	-
Waste Management	-	-	-	12	23	-	23	0%	-
Waste Water Management	-	-	-	14	28	-	28	0%	-
Water	-	-	-	30	59	-	59	0%	-
Total Service Charges	-	-	-	**63**	**123**	-	**123**	0%	-
Total Interest Receivables	**3 319**	**3 863**	**3 863**	**261**	**537**	**644**	**(107)**	-17%	**3 863**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-			
Operational Revenue - Service Charges									
Electricity - Availability Charges	2 031	2 152	2 152	166	553	359	195	54%	2 152
Waste Management - Availability Charges	808	920	920	75	174	153	21	14%	920
Waste Water Management - Availability Charges	951	1 005	1 005	83	191	168	23	14%	1 005
Water - Availability Charges	2 259	2 452	2 452	198	482	409	73	18%	2 452
Total Operational Revenue - Service Charges	**6 049**	**6 529**	**6 529**	**522**	**1 400**	**1 088**	**312**	29%	**6 529**
Gains on Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	-	872	872	-	-	-	–	0%	872
Total Disposal of Fixed and Intangible Assets	-	**872**	**872**	-	-	-	-		**872**
Other Gains									
Debt waived	4 812	15 000	15 000	-	-	-	–	0%	15 000
Inventory								0%	
Total Inventory	-	-	-	-	-	-	-		-
Fair Value Adjustment									
Actuarial Assessments	-	-	-	-	-	-	–	0%	-
Long Service Awards	-	465	465	-	-	-	–	0%	465
Medical	-	3 175	3 175	-	-	-	–	0%	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	-	-	33	(33)	-100%	200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	–		-
Total Other Gains	**5 018**	**18 840**	**18 840**	-	-	**33**	**(33)**	-100%	**18 840**
Discontinued Operations									
Total Revenue	**832 362**	**989 939**	**989 939**	**53 597**	**212 674**	**212 197**	**477**	0,2%	**989 939**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	189 457	214 473	214 473	17 332	32 765	35 745	(2 980)	-8%	214 473
Bonuses	15 703	17 227	17 227	1 613	2 705	-	2 705	0%	17 227
Allowance									
Cellular and Telephone	1 029	1 192	1 192	90	173	199	(26)	-13%	1 192
Housing Benefits	1 109	1 076	1 076	99	190	179	10	6%	1 076
Travel or Motor Vehicle	12 559	13 973	13 973	1 104	2 119	2 329	(210)	-9%	13 973
Total Allowance	**14 696**	**16 241**	**16 241**	**1 293**	**2 481**	**2 707**	**(226)**	-8%	**16 241**
Service Related Benefits									
Acting	2 657	500	500	146	303	-	303	0%	500
Leave Pay	2 820	500	500	56	510	83	426	512%	500
Long Service Award	1 143	1 626	1 626	97	186	271	(85)	-31%	1 626
Overtime	10 864	9 461	9 461	541	1 352	1 535	(184)	-12%	9 461
Standby Allowance	7 093	3 614	3 614	549	1 177	602	575	95%	3 614
Total Service Related Benefits	**24 578**	**15 701**	**15 701**	**1 389**	**3 528**	**2 492**	**1 036**	42%	**15 701**
Total Salaries and Allowances	**244 435**	**263 642**	**263 642**	**21 627**	**41 479**	**40 944**			**263 642**
Social Contributions									
Bargaining Council	97	114	114	8	16	19	(3)	-13%	114
Group Life Insurance	3 385	3 672	3 672	428	704	612	92	15%	3 672
Medical	11 478	11 698	11 698	1 279	2 255	1 950	305	16%	11 698
Pension	31 981	36 570	36 570	2 855	5 468	6 095	(627)	-10%	36 570
Unemployment Insurance	1 430	1 508	1 508	115	230	251	(21)	-8%	1 508
Total Social Contributions	**48 372**	**53 562**	**53 562**	**4 686**	**8 673**	**8 927**	(254)	-3%	**53 562**
Post-retirement Benefit	-	-	-	-	-	-			-
Medical	2 377	2 669	2 669	-	-	445	(445)	-100%	2 669
Total Post-retirement Benefit	**2 377**	**2 669**	**2 669**	**-**	**-**	**445**	**(445)**	-100%	**2 669**
Sub-Total	**295 184**	**319 873**	**319 873**	**26 313**	**50 152**	**50 316**	**(698)**	-1%	**319 873**
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	–		
Total Employee Related Cost	**295 184**	**319 873**	**319 873**	**26 313**	**50 152**	**50 316**	**(698)**	-1%	**319 873**
Remuneration of Councillors									
Allowances and Service Related Benefits									
Basic Salary	11 845	13 130	13 130	953	1 931	2 188	(257)	-12%	13 130
Cell phone Allowance	1 256	1 406	1 406	102	208	234	(27)	-11%	1 406
Motor Vehicle Allowance	106	41	41	20	39	7	32	476%	41
Total Allowances and Service Related Benefits	**13 207**	**14 577**	**14 577**	**1 075**	**2 178**	**2 430**			**14 577**
Social Contributions									
Medial Aid Benefits	46	37	37	9	18	6	12	187%	37
Total Social Contributions	**46**	**37**	**37**	**9**	**18**	**6**	**12**	187%	**37**
Total Remuneration of Councillors	**13 252**	**14 614**	**14 614**	**1 084**	**2 196**	**2 436**	**12**	0%	**14 614**
Bulk Purchases - Electricity									
ESKOM	138 729	152 134	152 134	15 487	17 019	25 356	(8 336)	-33%	152 134
Independent Power Producers									
Green Electricity									
Total Green Electricity	**-**	**-**	**-**	**-**	**-**	**-**	–		**-**
Renewable, Cogen, etc	-	7	7	-	-	1	(1)	-100%	7
Total Independent Power Producers	**-**	**7**	**7**	**-**	**-**	**1**			**7**
Total Bulk Purchases - Electricity	**138 729**	**152 140**	**152 140**	**15 487**	**17 019**	**25 357**	**(8 336)**	-33%	**152 140**
Inventory Consumed									
Consumables	1 894	2 839	2 839	170	177	473	(296)	-63%	2 839
Materials and Supplies	10 288	12 865	12 865	552	968	2 144	(1 176)	-55%	12 865
Water	28 312	28 698	28 698	2 384	2 384	4 783	(2 399)	-50%	28 698
Sub-total	**40 495**	**44 402**	**44 402**	**3 106**	**3 529**	**7 400**	**(3 871)**	-52%	**44 402**
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	–		
Total Inventory Consumed	**40 495**	**44 402**	**44 402**	**3 106**	**3 529**	**7 400**	**(3 871)**	-52%	**44 402**
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	209	1 808	1 808	304	304	301	2	1%	1 808
Shared Services	-	-	-	-	-	-	–		-
Waste Management	16 205	11 260	11 260	2 452	2 452	1 877	575	31%	11 260
Waste Water Management	13 918	10 532	10 532	2 223	2 223	2 223	–		10 532
Water	28 840	18 521	18 521	4 512	4 512	3 087	1 425	46%	18 521
Non Specific Accounts	22 354	26 883	26 883	4 481	4 481	4 481	–		26 883
Total Trade and Other Receivables from Exchange Transactions	**81 525**	**69 004**	**69 004**	**13 971**	**13 971**	**11 968**	**2 002**	17%	**69 004**
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	(166 454)	3 234	3 234	705	705	539	166	31%	3 234
Total Property Rates	**(166 454)**	**3 234**	**3 234**	**705**	**705**	**539**	**166**	31%	**3 234**
Service Charges									
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non Specific Accounts	28 732	35 588	35 588	5 931	5 931	5 931	0	0%	35 588
Total Other Receivables from Non-exchange Revenue	**(137 722)**	**38 822**	**38 822**	**6 636**	**6 636**	**6 470**	**166**	3%	**38 822**
Total Debt Impairment	**(56 197)**	**107 826**	**107 826**	**20 607**	**20 607**	**18 439**	**2 168**	12%	**107 826**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
EXPENDITURE ITEMS:									
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	57	58	58	(1)	4	10	(6)	-58%	58
Total Amortisation	**57**	**58**	**58**	**(1)**	**4**	**10**	**(6)**	-58%	**58**
Depreciation									
Computer Equipment	1 018	699	699	41	142	116	26	22%	699
Electrical Infrastructure	4 103	3 703	3 703	314	628	610	17	3%	3 703
Furniture and Office Equipment	14 901	580	580	24	82	97	(15)	-15%	580
Machinery and Equipment	811	770	770	16	83	128	(45)	-35%	770
Other Assets	1 178	984	984	104	189	164	25	15%	984
Roads Infrastructure	4 718	4 186	4 186	485	831	698	134	19%	4 186
Sanitation Infrastructure	3 340	9 307	9 307	676	1 502	527	975	185%	9 307
Solid Waste Infrastructure	1 722	3 099	3 099	135	266	258	8	3%	3 099
Storm water Infrastructure	994	488	488	236	313	81	232	285%	488
Transport Assets	2 696	3 296	3 296	164	429	549	(120)	-22%	3 296
Water Supply Infrastructure	3 028	7 199	7 199	759	1 388	320	1 069	335%	7 199
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	–		-
Total Depreciation	**38 509**	**34 311**	**34 311**	**2 953**	**5 855**	**3 549**	**2 306**	65%	**34 311**
Capital Impairment Losses and Reversals									
Solid Waste Infrastructure	5 974	5 710	5 710	-	-	952	(952)	-100%	5 710
Total Property, Plant and Equipment	**5 974**	**5 710**	**5 710**	**-**	**-**	**952**	**(952)**	-100%	**5 710**
Total Capital Impairment Losses and Reversals	**5 974**	**5 710**	**5 710**	**-**	**-**	**952**	**(952)**	-100%	**5 710**
Total Depreciation, Amortisation and Impairment	**44 540**	**40 079**	**40 079**	**2 952**	**5 859**	**4 510**	**1 349**	30%	**40 079**
Interest, Dividends and Rent on Land									
Interest Paid	44 807	52 465	52 465	41	41	2 432	(2 391)	-98%	52 465
Total Interest, Dividends and Rent on Land	**44 807**	**52 465**	**52 465**	**41**	**41**	**2 432**	**(2 391)**	-98%	**52 465**
Contracted Services									
Consultants and Professional Services	9 036	11 742	11 742	556	645	1 957	(1 312)	-67%	11 742
Contractors	30 510	40 352	40 352	1 903	2 012	6 725	(4 713)	-70%	40 352
Outsourced Services	8 403	14 958	14 958	243	410	2 493	(2 083)	-84%	14 958
Total Contracted Services	**47 949**	**67 052**	**67 052**	**2 702**	**3 067**	**11 175**	**(8 109)**	-73%	**67 052**
Transfers and Subsidies									
Capital									
Total Capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Operational									
Monetary Allocations	3 235	84 976	84 976	-	-	2	(2)	-100%	84 976
Total Operational	**3 235**	**84 976**	**84 976**	**-**	**-**	**2**	**(2)**	-100%	**84 976**
Total Transfers and Subsidies	**3 235**	**84 976**	**84 976**	**-**	**-**	**2**	**(2)**	-100%	**84 976**
Irrecoverable Debts Written Off									
Bad debt written off							–		
Exchange									
Electricity	-	14	14	-	-	2	(2)	-100%	14
Waste Management	-	3 452	3 452	-	-	575	(575)	-100%	3 452
Waste Water Management	-	2 806	2 806	-	-	-	–		2 806
Water	-	8 548	8 548	-	-	1 425	(1 425)	-100%	8 548
Total Exchange	**-**	**14 820**	**14 820**	**-**	**-**	**2 002**	**(2 002)**	-100%	**14 820**
Non-exchange									
Property Rates	167 806	996	996	-	-	166	(166)	-100%	996
Total Non-exchange	**167 806**	**996**	**996**	**-**	**-**	**166**	**(166)**	-100%	**996**
Total Irrecoverable Debts Written Off	**167 806**	**15 816**	**15 816**	**-**	**-**	**2 168**	**(2 168)**	-100%	**15 816**
Operational Cost and Other Cost									
Operational Cost									
Achievements and Awards	-	-	-	-	-	-	–		-
Advertising, Publicity and Marketing	325	449	449	28	28	75	(47)	-62%	449
Bank Charges, Facility and Card Fees	957	1 050	1 050	97	423	175	248	142%	1 050
Bursaries (Employees)	(45)	50	50	-	-	8	(8)	-100%	50
Commission	1 307	1 400	1 400	123	123	233	(111)	-47%	1 400
Communication	374	737	737	24	28	123	(95)	-77%	737
Courier and Delivery Services	-	15	15	-	-	3	(3)	-100%	15
Drivers Licences and Permits	286	600	600	43	165	100	65	65%	600
Dumping Fees (District Council)	3 120	4 220	4 220	419	419	703	(285)	-40%	4 220
Entertainment	57	-	-	-	-	-	–		-
External Audit Fees	6 159	6 500	6 500	1	1	1 083	(1 083)	-100%	6 500
External Computer Service	11 378	12 578	12 578	981	1 319	2 096	(778)	-37%	12 578
Full Time Union Representative	-	220	220	-	-	37	(37)	-100%	220
Hire Charges	1 188	1 858	1 858	202	202	310	(108)	-35%	1 858
Indigent Relief	5 299	5 400	5 400	-	-	900	(900)	-100%	5 400
Insurance Underwriting	2 091	2 595	2 595	5	948	432	516	119%	2 595
Municipal Services	20 961	25 614	25 614	5 824	5 898	4 269	1 629	38%	25 614
Personnel Agency Fees [Personnel Recruitment Costs]	-	30	30	-	-	5	(5)	-100%	30
Printing, Publications and Books	2	48	48	-	-	8	(8)	-100%	48
Professional Bodies, Membership and Subscription	3 509	3 328	3 328	-	-	555	(555)	-100%	3 328
Registration Fees	113	502	502	-	4	84	(80)	-95%	502

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Operational Cost and Other Cost									
Operational Cost									
Servitudes and Land Surveys	-	47	47	-	-	8	(8)	-100%	47
Signage	34	277	277	-	-	46	(46)	-100%	277
Skills Development Fund Levy	2 498	2 239	2 239	221	426	373	53	14%	2 239
Travel and Subsistence	1 125	1 582	1 582	130	215	264	(49)	-18%	1 582
Uniform and Protective Clothing	1 232	1 501	1 501	2	2	250	(248)	-99%	1 501
Vehicle Tracking	-	450	450	-	-	75	(75)	-100%	450
Ward Committees	85	169	169	10	10	28	(18)	-65%	169
Warrantees and Guarantees	-	-	-	-	-	-	-		-
Wet Fuel	8 433	10 770	10 770	807	1 005	1 795	(790)	-44%	10 770
Witness Fees	-	-	-	-	-	-	-		-
Workmens Compensation Fund	1 912	2 200	2 200	-	1 311	367	945	258%	2 200
Total Operational Cost	**72 402**	**86 429**	**86 429**	**8 916**	**12 526**	**14 405**	**(1 879)**	-13%	**86 429**
Operating Leases									
Community Assets	-	10	10	-	-	2	(2)	-100%	10
Machinery and Equipment	890	-	-	-	-	-	-		-
Other Assets	88	88	88	15	15	15	1	6%	88
Total Operational Leases	**978**	**98**	**98**	**15**	**15**	**16**	**(1)**	-5%	**98**
Total Operational Cost and Other Cost	**73 380**	**86 526**	**86 526**	**8 932**	**12 542**	**14 421**	**(1 879)**	-13%	**86 526**
Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	1 348	0	0	-	-	0	(0)	-100%	0
Total Disposal of Fixed and Intangible Assets	**1 348**	**0**	**0**	**-**	**-**	**0**	**(0)**	-100%	**0**
Other Losses									
Inventory									
Decrease in net-realisable Value	-	-	-	-	-	-	-	0%	-
Total Inventory	**-**	**-**	**-**	**-**	**-**	**-**	**-**	0%	**-**
Water Losses								0%	
Apparent Losses								0%	
Total Apparent Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	0%	**-**
Data Transfer and Management Errors	**-**	**-**	**-**	**-**	**-**	**-**	**-**	0%	**-**
Real Losses								0%	
Total Real Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Unavoidable Annual Real Losses	-	-	-	-	-	-	-		
Total Water Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Fair Value Adjustment									
Actuarial Assessments	-	-	-	-	-	-	-	0%	-
Long Service Awards	1 479	465	465	-	-	-	-	0%	465
Medical	13 512	3 175	3 175	-	-	-	-	0%	3 175
Total Actuarial Assessments	**14 991**	**3 640**	**3 640**	**-**	**-**	**-**	**-**		**3 640**
Total Fair Value Adjustment	**14 991**	**3 640**	**3 640**	**-**	**-**	**-**	**-**		**3 640**
Foreign Exchange	40	40	40	-	-	7	(7)	-100%	40
Total Other Losses	**15 031**	**3 680**	**3 680**	**-**	**-**	**7**	**(7)**	-100%	**3 680**
Total Expenditure	**829 559**	**989 449**	**989 449**	**81 224**	**115 012**	**138 663**	**(23 933)**	-17%	**989 449**
Surplus/(Deficit)	**2 804**	**490**	**490**	**(27 627)**	**97 662**	**73 534**			**490**
Transfers and subsidies - capital (monetary allocations)									
National Government	27 217	32 510	32 510	3 512	3 512	3 945	(433)	-11%	32 510
Provincial Governments	1 897	700	700	-	-	85	(85)	-100%	700
Total Transfers and subsidies - capital (monetary allocations)	**29 114**	**33 210**	**33 210**	**3 512**	**3 512**	**4 030**	**(517)**	-13%	**33 210**
Transfers and subsidies - capital (in-kind)									
Departmental Agencies and Accounts	1 974	40	40	-	-	7	(7)	-100%	40
Provincial Governments	77 549	89 217	89 217	-	-	14 870	(14 870)	-100%	89 217
Total Transfers and subsidies - capital (in-kind)	**79 522**	**89 257**	**89 257**	**-**	**-**	**14 876**	**(14 876)**	-100%	**89 257**
Surplus/(Deficit) after capital transfers and contributions	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	8 734	9%	**122 956**
Income Tax									
Total Income Tax	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Surplus/(Deficit) after income tax	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	8 734	9%	**122 956**
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	9%	**122 956**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**111 440**	**122 956**	**122 956**	**(24 114)**	**101 174**	**92 440**	**8 734**	9%	**122 956**
Repairs and Maintenance by Expenditure Item									
Employee related costs	74 957	84 419	84 419	6 699	12 832	13 353	(520)	-4%	84 419
Inventory Consumed	6 326	8 115	8 115	310	557	1 353	(796)	-59%	8 115
Contracted Services	14 349	29 655	29 655	1 213	1 393	4 943	(3 549)	-72%	29 655
Operational Costs	27 440	30 346	30 346	5 256	5 729	5 058	672	13%	30 346
Total Repairs and Maintenance Expenditure	**123 072**	**152 535**	**152 535**	**13 478**	**20 512**	**24 705**	**(4 194)**	-17%	**152 535**

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August									
	2025/26	Budget Year 2026/27							
Summary of Employee and Councillor remuneration R thousands	Pre-Audited Outcome	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	11 845	13 130	13 130	953	1 931	2 188	(257)	-12%	13 130
Cell phone Allowance	1 256	1 406	1 406	102	208	234	(27)	-11%	1 406
Motor Vehicle Allowance	106	41	41	20	39	7	32	476%	41
Total Allowances and Service Related Benefits	13 207	14 577	14 577	1 075	2 178	2 430	(251)	-10%	14 577
Social Contributions									
Medial Aid Benefits	46	37	37	9	18	6	12	187%	37
Total Social Contributions	46	37	37	9	18	6	12	187%	37
Total Councillors	13 252	14 614	14 614	1 084	2 196	2 436	(240)	-10%	14 614
% increase									
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	5 702	12 463	12 463	768	1 241	2 077	(836)	-40%	12 463
Bonuses	711	1 370	1 370	–	–	–	–		1 370
Allowance							–		
Cellular and Telephone	138	180	180	13	24	30	(6)	-20%	180
Housing Benefits	–	60	60	–	–	10	(10)	-100%	60
Travel or Motor Vehicle	682	690	690	58	115	115	–		690
Total Allowance	820	930	930	70	139	155	(16)	-10%	930
Service Related Benefits									
Total Service Related Benefits	-	-	-	-	-	-	–		-
Total Salaries and Allowances	7 233	14 763	14 763	838	1 380	2 232	(852)	-38%	14 763
Social Contributions									
Group Life Insurance	101	166	166	17	26	28	(2)	-7%	166
Medical	–	325	325	–	–	54	(54)	-100%	325
Pension	–	306	306	–	–	51	(51)	-100%	306
Unemployment Insurance	12	13	13	1	2	2	0	0%	13
Total Social Contributions	113	809	809	18	28	135	(107)	-79%	809
Post-retirement Benefit									
Total Post-retirement Benefit	-	-	-	-	-	-	-		-
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	7 346	15 571	15 571	857	1 408	2 367	(959)	-41%	15 571
% increase									
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	183 756	202 010	202 010	16 564	31 524	33 668	(2 144)	-6%	202 010
Bonuses	14 992	15 857	15 857	1 613	2 705	–	2 705	0%	15 857
Allowance									
Cellular and Telephone	891	1 012	1 012	78	148	169	(20)	-12%	1 012
Housing Benefits	1 109	1 016	1 016	99	190	169	20	12%	1 016
Travel or Motor Vehicle	11 877	13 283	13 283	1 046	2 004	2 214	(210)	-9%	13 283
Total Allowance	13 876	15 311	15 311	1 223	2 342	2 552	(210)	-8%	15 311
Service Related Benefits									
Acting	2 657	500	500	146	303	–	303	0%	500
Leave Pay	2 820	500	500	56	510	83	426	512%	500
Long Service Award	1 143	1 626	1 626	97	186	271	(85)	-31%	1 626
Overtime	10 864	9 461	9 461	541	1 352	1 535	(184)	-12%	9 461
Standby Allowance	7 093	3 614	3 614	549	1 177	602	575	95%	3 614
Total Service Related Benefits	24 578	15 701	15 701	1 389	3 528	2 492	1 036	42%	15 701
Total Salaries and Allowances	237 202	248 879	248 879	20 789	40 099	38 712	1 387	4%	248 879

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August									
Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Social Contributions									
Bargaining Council	97	114	114	8	16	19	(3)	-13%	114
Group Life Insurance	3 284	3 506	3 506	410	678	584	94	16%	3 506
Medical	11 478	11 374	11 374	1 279	2 255	1 896	359	19%	11 374
Pension	31 981	36 264	36 264	2 855	5 468	6 044	(576)	-10%	36 264
Unemployment Insurance	1 418	1 495	1 495	114	228	249	(21)	-9%	1 495
Total Social Contributions	**48 259**	**52 753**	**52 753**	**4 667**	**8 646**	**8 792**	**(147)**	-2%	**52 753**
Post-retirement Benefit									
Medical	2 377	2 669	2 669	–	–	445	(445)	-100%	2 669
Total Post-retirement Benefit	**2 377**	**2 669**	**2 669**	**-**	**-**	**445**	**(445)**	-100%	**2 669**
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**287 838**	**304 301**	**304 301**	**25 457**	**48 744**	**47 949**	**795**	2%	**304 301**
% increase		**5,7%**							
TOTAL SALARY, ALLOWANCES & BENEFITS	**308 436**	**334 487**	**334 487**	**27 397**	**52 348**	**52 752**	**(403)**	-1%	**334 487**
% increase		**8,4%**							
TOTAL MANAGERS AND STAFF	**295 184**	**319 873**	**319 873**	**26 313**	**50 152**	**50 316**	**(164)**	**-0,3%**	**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 621, council members 27 and temporary workers on the system are 61. The active permanent employees include 3 resignations, and 1 retired. The council members include 1 resignation. The active temporary workers include 1 new employee.

The total Salary, allowances & benefits for managers and staff amounts to R 26 million for the month. Overtime for August 2026 amounts to R 541 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**89 913**	**105 060**	**105 060**	**10 685**	**15 989**	**16 934**	945	**5,6%**	**105 060**
Roads Infrastructure	24 195	31 891	31 891	2 218	3 879	5 105	1 227	**24,0%**	31 891
Roads	24 195	31 866	31 866	2 218	3 879	5 101	1 223	**24,0%**	31 866
Road Furniture	–	25	25	–	–	4	4	**100,0%**	25
Storm water Infrastructure	116	260	260	–	–	43	43	**100,0%**	260
Drainage Collection	–	10	10	–	–	2	2	**100,0%**	10
Storm water Conveyance	116	250	250	–	–	42	42	**100,0%**	250
Electrical Infrastructure	12 576	14 702	14 702	1 139	1 965	2 363	398	**16,8%**	14 702
LV Networks	12 576	14 702	14 702	1 139	1 965	2 363	398	**16,8%**	14 702
Water Supply Infrastructure	18 712	22 113	22 113	4 203	5 198	3 588	(1 610)	**-44,9%**	22 113
Dams and Weirs	–	26	26	–	–	4	4	**100,0%**	26
Water Treatment Works	6 408	7 601	7 601	422	814	1 231	417	**33,9%**	7 601
Distribution	12 303	14 486	14 486	3 781	4 384	2 353	(2 031)	**-86,3%**	14 486
Sanitation Infrastructure	31 310	33 473	33 473	2 997	4 701	5 411	710	**13,1%**	33 473
Pump Station	7	181	181	–	–	30	30	**100,0%**	181
Reticulation	23 652	24 171	24 171	2 430	3 622	3 911	289	**7,4%**	24 171
Waste Water Treatment Works	7 651	9 121	9 121	567	1 079	1 470	391	**26,6%**	9 121
Solid Waste Infrastructure	3 004	2 621	2 621	128	246	422	176	**41,8%**	2 621
Landfill Sites	3 003	2 616	2 616	128	246	421	176	**41,7%**	2 616
Waste Drop-off Points	1	5	5	–	–	1	1	**100,0%**	5
Rail Infrastructure	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11 043**	**15 398**	**15 398**	**915**	**1 643**	**2 472**	**829**	**33,5%**	**15 398**
Community Facilities	10 502	15 110	15 110	860	1 583	2 424	841	**34,7%**	15 110
Halls	1 570	2 684	2 684	118	223	436	213	48,9%	2 684
Libraries	–	75	75	1	1	13	12	95,0%	75
Cemeteries/Crematoria	334	1 188	1 188	–	7	198	190	96,2%	1 188
Public Open Space	7 951	9 168	9 168	716	1 307	1 454	147	10,1%	9 168
Nature Reserves	608	1 886	1 886	23	42	304	263	86,3%	1 886
Public Ablution Facilities	39	95	95	3	3	16	13	79,5%	95
Taxi Ranks/Bus Terminals	2	15	15	–	–	3	3	100,0%	15
Sport and Recreation Facilities	541	288	288	55	59	48	(11)	**-23,8%**	288
Outdoor Facilities	541	288	288	55	59	48	(11)	-23,8%	288
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**15**	**61**	**61**	**–**	**–**	**5**	5	100,0%	**31**
Revenue Generating	–	31	31	–	–	–	–		–
Improved Property	–	31	31	–	–	–	–		
Non-revenue Generating	15	31	31	–	–	5	5	**100,0%**	31
Improved Property	15	31	31	–	–	5	5	100,0%	31
Other assets	**7 506**	**12 647**	**12 647**	**634**	**1 187**	**2 061**	**874**	**42,4%**	**12 647**
Operational Buildings	7 109	11 903	11 903	577	1 094	1 937	843	**43,5%**	11 903
Municipal Offices	6 999	11 666	11 666	570	1 087	1 898	811	42,7%	11 666
Workshops	110	237	237	7	7	40	32	81,7%	237
Housing	398	744	744	56	93	124	31	**25,1%**	744
Social Housing	398	744	744	56	93	124	31	25,1%	744
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**9 085**	**10 139**	**10 139**	**410**	**748**	**1 690**	**942**	55,7%	**10 139**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	9 085	10 139	10 139	410	748	1 690	942	**55,7%**	10 139
Computer Software and Applications	9 085	10 139	10 139	410	748	1 690	942	55,7%	10 139
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**215**	**222**	**222**	**25**	**44**	**37**	**(7)**	-19,1%	**222**
Furniture and Office Equipment	215	222	222	25	44	37	(7)	-19,1%	222
Machinery and Equipment	**578**	**950**	**950**	**15**	**17**	**158**	**141**	89,3%	**950**
Machinery and Equipment	578	950	950	15	17	158	141	89,3%	950
Transport Assets	**4 717**	**8 089**	**8 089**	**794**	**885**	**1 348**	**464**	34,4%	**8 089**
Transport Assets	4 717	8 089	8 089	794	885	1 348	464	34,4%	8 089
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**123 072**	**152 566**	**152 566**	**13 478**	**20 512**	**24 705**	**4 194**	**17,0%**	**152 535**

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 - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-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	167 094	177 139	177 139	12 833	23 208	23 619	(410)	-2%	177 139
Service charges	327 745	352 542	352 542	35 075	62 629	58 757	3 872	7%	352 542
Other revenue	31 504	38 903	38 903	2 007	4 331	6 484	(2 153)	-33%	38 903
Transfers and Subsidies - Operational	80 243	180 298	180 298	9 044	74 943	60 099	14 844	25%	180 298
Transfers and Subsidies - Capital	106 662	33 210	33 210	6 594	6 594	11 070	(4 475)	-40%	33 210
Interest	7 498	6 011	6 011	2 084	2 544	1 002	1 543	154%	6 011
Dividends		–	–	–	–	–	–		–
Payments									
Suppliers and employees	(622 964)	(710 228)	(710 228)	(72 098)	(126 907)	(114 262)	12 645	-11%	(710 228)
Finance charges	(19 004)	(14 591)	(14 591)	(41)	(41)	(2 432)	(2 391)	98%	(14 591)
Transfers and Subsidies	(5 451)	(12)	(12)	–	–	(2)	(2)	100%	(12)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**73 327**	**63 272**	**63 272**	**(4 500)**	**47 302**	**44 335**	**(2 967)**	**-7%**	**63 272**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts			–						
Proceeds on disposal of PPE	1 746	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	(35 332)	(42 299)	(42 299)	(3 058)	(6 570)	(5 133)	1 437	-28%	(42 299)
Retention (Capital)	–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(33 586)**	**(41 427)**	**(41 427)**	**(3 058)**	**(6 570)**	**(5 133)**	**1 437**	**-28%**	**(41 427)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	701	360	360	94	194	60	134	223%	360
Payments									
Repayment of borrowing	(0)	(20 114)	(20 114)	–	–	–	–		(20 114)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**701**	**(19 753)**	**(19 753)**	**94**	**194**	**60**	**(134)**	**-223%**	**(19 753)**
NET INCREASE/ (DECREASE) IN CASH HELD	**40 443**	**2 092**	**2 092**	**(7 464)**	**40 926**	**39 262**			**2 092**
Cash/cash equivalents at beginning:	17 624	8 060	8 060	73 247	24 857	8 060			24 857
Cash/cash equivalents at month/year end:	58 067	10 151	10 151	65 783	65 783	47 322			26 949

Cash/cash equivalents at the month/year end:	**65 783 277**
Unspent Conditional Grants	-
Contribution CRR	7 277 163
Call Deposit Investment - Grant Ring fenced	9 713 423
Net cash & cash equivalents	**48 792 691**

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	48 792 691	
Fixed Monthly Operating Expenditure (budget)	62 741 662	
Cost coverage ratio	24	days
Working Capital ratio	1	

Investments

The municipality has an amount of R 17 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 August 2026.

WC031 Theewaterskloof - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M02 August

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 August 2026	11 799	102	(6 421)	9 242	14 722
Standard bank Call Account 78805570006	Monthly	Call Deposit	Variable	6,20%	31 August 2026	88	7	–	2 174	2 269
Municipality sub-total						12 159	109	(6 421)	11 416	17 263
TOTAL INVESTMENTS AND INTEREST						12 159	109	(6 421)	11 416	17 263

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: August 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/08/2026	Interest paid	Repayments	Balance 31/08/2026
		%	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 August 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 - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share	150 030	157 971	157 971	14 166	27 934	52 657	(24 723)	-47,0%	157 971
Expanded Public Works Programme [Schedule 5B]	1 928	1 912	1 912	6	11	319	(308)	-96,6%	1 912
Local Government Financial Management Grant [Schedule	1 786	2 000	2 000	320	370	333	37	11,1%	2 000
Municipal Infrastructure Grant [Schedule 5B] VAT	4 082	4 785	4 785	393	919	798	122	15,3%	4 785
Integrated National Electrification Programme [Schedule 5B]	–	91	91	–	–	15	(15)	-100,0%	91
Total National Government	**157 827**	**166 759**	**166 759**	**14 884**	**29 235**	**54 122**	**(24 887)**	-46,0%	**166 759**
Provincial Government									
Monetary Allocations									
Community Development Workers	119	118	118	22	22	20	2	10,8%	118
Library Service	10 307	11 756	11 756	813	1 548	1 959	(411)	-21,0%	11 756
Maintenance of Main Roads	3 808	165	165	–	–	28	(28)	-100,0%	165
Financial Management Capability Grant	283	1 500	1 500	–	–	250	(250)	-100,0%	1 500
Municipal Service Delivery and Capacity Building Grant	78	–	–	–	–	–	–		–
Thusong Centre	6								
WC Municipal Interventions Grant	457	–	–	–	–	–	–		–
Human Settlement Development	10	–	–	–	–	–	–		–
Total Provincial Government	**15 067**	**13 539**	**13 539**	**835**	**1 570**	**2 257**	**(686)**	**-30,4%**	**13 539**
District Municipalities									
Monetary Allocations									
	–	–	–	–		–	–		–
Total Monetary Allocations	-	-	-	-	-	-	-		-
Allocations In-kind							–		
Human Settlement Development (in Kind)	3 073	84 964	84 964	–	–	14 161	(14 161)	-100,0%	84 964
Total Allocations In-kind	**3 073**	**84 964**	**84 964**	-	-	**14 161**	**(14 161)**	-100,0%	
Total Operating/District Municipalities	**3 073**	**84 964**	**84 964**	-	-	**14 161**	**(14 161)**	-100,0%	**84 964**
Other Grant Providers									
Monetary Allocations									
National Skills Fund (SETA)	492	–	–	–	–	–	–		–
Total Monetary Allocations	**492**	-	-	-	-	-	-		-
Allocations In-kind									
	–	–	–	–	–	–	–		–
Total Allocations In-kind	-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers	**492**	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants	**176 459**	**265 262**	**265 262**	**15 719**	**30 805**	**70 539**	**(39 734)**	**(0)**	**265 262**
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant [Schedule 5B]	27 217	31 901	31 901	2 617	6 129	3 871	2 258	58,3%	31 901
Integrated National Electrification Programme [Schedule 5B]	–	609	609	–		74	(74)	-100,0%	609
Total Monetary Allocations	**27 217**	**32 510**	**32 510**	**2 617**	**6 129**	**3 945**	**2 184**	55%	**32 510**
Total National Government	**27 217**	**32 510**	**32 510**	**2 617**	**6 129**	**3 945**	**2 184**	**0**	**32 510**

WC031 Theewaterskloof - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Provincial Government									
Monetary Allocations									
Regional socio-economic Projects (RSEP)	884	700	700	–	–	85	(85)	-100,0%	700
WC Municipal Interventions Grant	190	–	–	–	–	–			–
Western Cape Municipal Financial Recovery Services Gran	205	–	–	–	–	–	–		–
Human Settlement Development									
Informal Settlements Upgrading Partnership Grant							–		
Total Monetary Allocations	1 279	700	700	-	-	85	(85)		700
Total Provincial Government	1 279	700	700	-	-	85	(85)	-100%	700
District Municipalities									
Monetary Allocations									
	–	–	–	–	–	–	–		
Total Monetary Allocations	-	-	-	-	-	-	-		-
Allocations In-kind									
	–	–	–	–	–	–	–		–
Total Allocations In-kind	-	-	-	-	-	-	-		-
Total Capital/District Municipalities	-	-	-	-	-	-	-		-
Other Grant Providers									
Monetary Allocations									
							–		–
Total Monetary Allocations	-	-	-	-	-	-	-		-
Allocations In-kind									
	–	–	–	–	–	–	–		–
Total Allocations In-kind	-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	28 496	33 210	33 210	2 617	6 129	4 030	2 099	52%	33 210
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	204 956	298 472	298 472	18 336	36 934	74 569	(37 635)	-50%	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 - M02 August

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	15 852	3 924	3 338	2 640	3 253	5 492	18 084	29 881	82 463	59 349
Trade and Other Receivables from Exchange Transactions - Electricity	11 110	3 119	343	184	150	627	556	452	16 543	1 970
Receivables from Non-exchange Transactions - Property Rates	13 760	40 927	1 543	1 163	980	3 206	5 122	14 183	80 884	24 653
Receivables from Exchange Transactions - Waste Water Management	5 782	2 105	1 960	1 416	1 406	4 983	13 089	23 347	54 089	44 241
Receivables from Exchange Transactions - Waste Management	6 700	2 532	2 365	1 590	1 560	6 277	12 027	27 212	60 262	48 666
Receivables from Exchange Transactions - Property Rental Debtors	103	31	64	15	13	82	69	332	710	512
Interest on Arrear Debtor Accounts	4 019	1 960	2 056	2 208	2 265	10 115	18 047	42 144	82 814	74 779
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(23 497)	92	309	254	61	447	1 559	1 554	(19 221)	3 875
Total By Income Source	**33 829**	**54 691**	**11 979**	**9 471**	**9 689**	**31 228**	**68 553**	**139 105**	**358 544**	**258 045**
Pre- Audited 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	1 979	9 462	639	224	152	192	1 430	4 774	18 851	6 772
Commercial	7 949	28 108	1 164	1 054	680	3 022	4 325	9 566	55 868	18 647
Households	14 424	17 099	10 176	8 192	8 857	28 014	62 798	124 765	274 326	232 627
Other	9 477	22	–	–	–	–	–	–	9 499	–
Total By Customer Group	**33 829**	**54 691**	**11 979**	**9 471**	**9 689**	**31 228**	**68 553**	**139 105**	**358 544**	**258 045**

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.

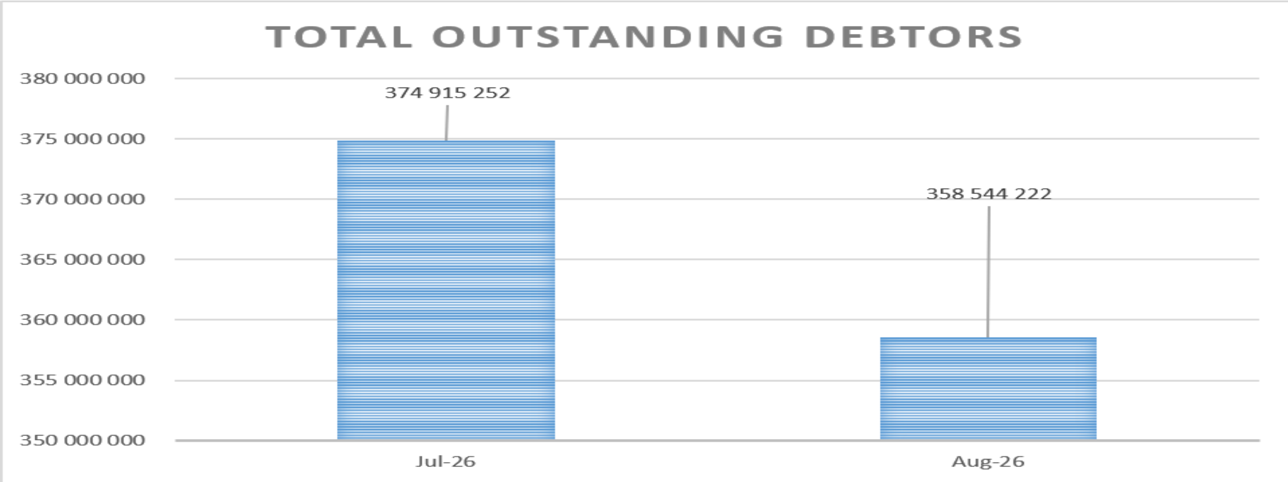
Below are some examples (but not limited to) of credit balances reflecting on the debtors’ accounts, mainly due to overpayments:

- National and Provincial Department: The account reflects an amount of R 1,3 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,6 million.
- Households: The account reflects an amount of R 1,9 million.
- In addition, there are dormant accounts that still reflect credit balances in all the above accounts.
- The rates levied in advance where payments is already received is stated in unallocated.

7.1 Debtors as at 31 August 2026

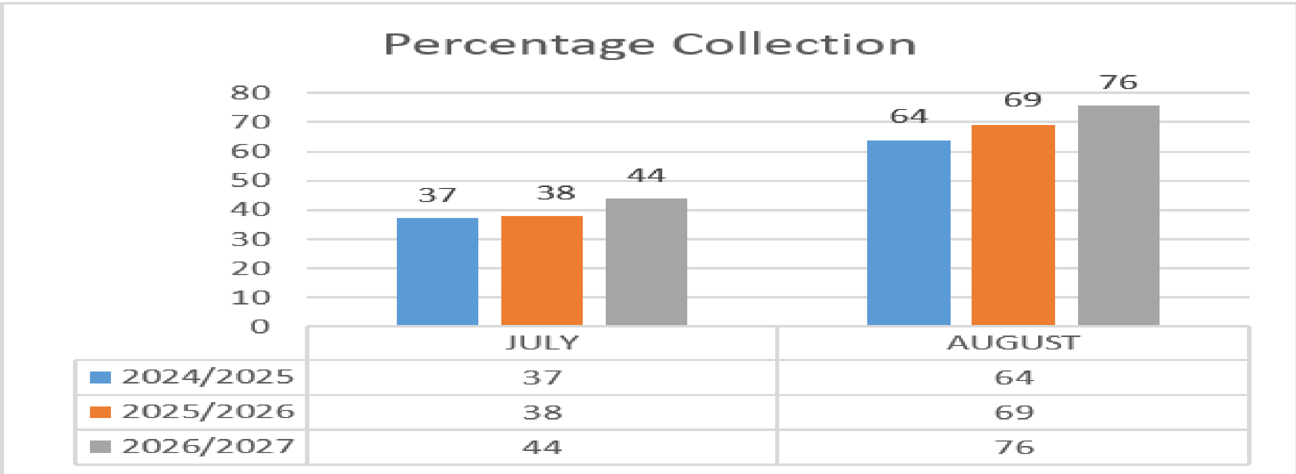
The total debtors outstanding as at 31 August 2026 is R 359 million, which represents a 4,37% difference from the previous month.

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 at 31 August 2026 is 76%, which is 7% 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.

Although the full annual amount was levied in July 2026, this amount was charged in advance for the entire year. The payment received to date amounts to R 38 million. Payment for annual rates can be made until October 2026.

- **Total Outstanding Annual Rates:**

ITEM	Amount
Total outstanding (Annual Rates Payer)	R 20 257 207
Arrangements (Annual Rates Payer)	R 1 444 660
Total Outstanding (Annual Rates Payer)	**R 21 701 867**

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

As part of an ongoing efforts to better the outstanding debt book, the Municipality made strides in August through its debt collection initiatives:

❖ 136 summonses were issued during the month of August 2026, following on from 226 Section 129 notices sent the previous month.
❖ 37 calls were made to debtors with arrear accounts.
❖ 27 payment arrangements were entered into.

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 August 2026:**

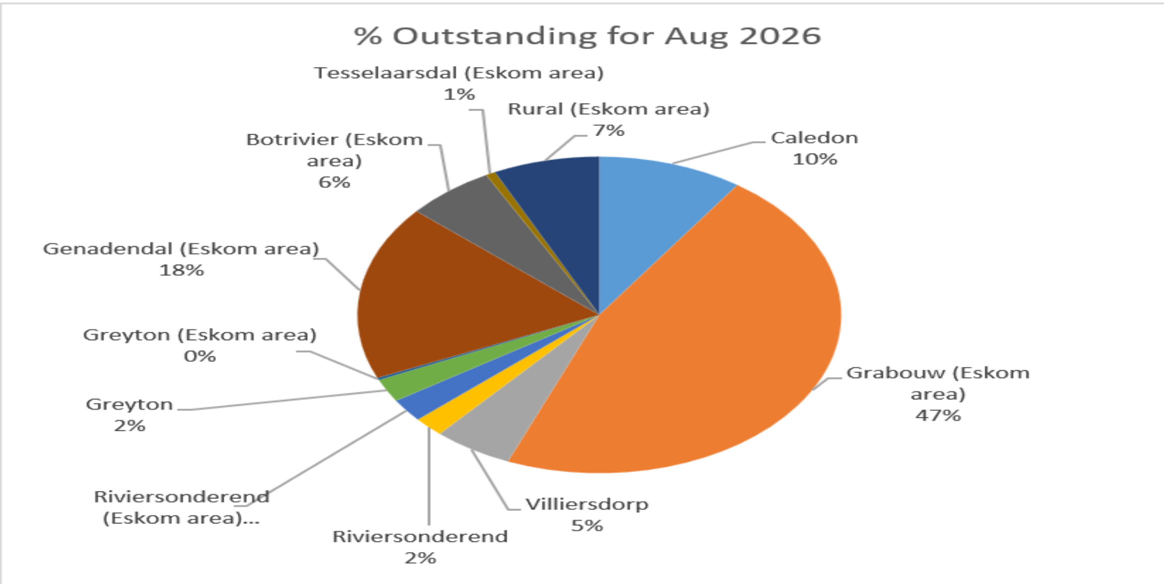
Activity		August 2026
Pre-disconnection notices issued		5 514
Credit control SMS's		4 192
Disconnections		196
Reconnections		66
Arrangements		28
Extensions		530
Default Arrears		
Default Arrears List - Water	R	132 139 672
Default Arrears List - Electricity	R	6 581 010
Amount Collected		
Amount Collected - Water	R	2 122 557
Amount Collected - Electricity	R	4 958 914

❖ Credit control operations resumed in full during the month of August 2026 following the completion of the annual financial year-end closing processes and the full restoration of the financial system.
❖ Normal transaction processing, age analyses and credit control reporting were restored, and payments were again processed and allocated to the relevant municipal accounts.
❖ The section restored the full enforcement activity within the first month of resumption, issuing 5 514 notices supported by 4 192 credit control SMSs.
❖ During the month of August 2026 collections from credit control actions amounted to R 7 million.

- With the financial system fully restored and enforcement capacity re-established, credit control activity is expected to be sustained throughout the remainder of the 2026/2027 financial year.

7.4 Outstanding debt per town as at 31 August 2026:

August 2026		
Town	**Amount outstanding for August 2026**	**% Outstanding for August 2026**
Caledon	R 34 694 397	9,68%
Grabouw (Eskom area)	R 166 704 515	46,49%
Villiersdorp	R 18 994 123	5,30%
Riviersonderend	R 7 280 592	2,03%
Riviersonderend (Eskom area)	R 8 535 950	2,38%
Greyton	R 8 479 544	2,36%
Greyton (Eskom area)	R 878 329	0,24%
Genadendal (Eskom area)	R 64 115 754	17,88%
Botrivier (Eskom area)	R 21 117 076	5,89%
Tesselaarsdal (Eskom area)	R 2 280 537	0,64%
Rural (Eskom area)	R 25 463 404	7,10%
Total	**R 358 544 221**	**100%**



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

August 2026		
Town	**Amount outstanding for August 2026**	**% Outstanding for August 2026**
Eskom area	R 289 095 564	81%
Non-Eskom area	R 69 448 657	19%
Total	**R 358 544 221**	**100%**

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	194	–	–	–	–	–	194
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 053	427	5	–	30	–	–	–	3 514
Auditor General	–	40	–	2	38	132	2 959	398	3 569
Other	45	65	85	–	–	87	136	86	505
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**3 098**	**533**	**284**	**2**	**68**	**219**	**3 095**	**484**	**7 783**

Partial creditor payments were made for August 2026.

The following amount of R 108 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 - M02 August

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	–	–	–	–	–	–	5 137	64 276	69 412
Bulk Water	–	–	194	–	–	–	–	–	194
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 053	813	5	–	30	–	–	30 877	34 777
Auditor General	–	40	–	2	38	132	2 959	398	3 569
Other	45	65	85	–	–	87	136	86	505
Medical Aid Deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**3 098**	**918**	**284**	**2**	**68**	**219**	**8 231**	**95 637**	**108 457**

The tenders awarded for August 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
COR 02/2026/27	Group Life Insurance Scheme For The Period From 01 July 2026 To 30 June 2029	12-Jun-26	7	Kunene Makopa Risk Solutions (Pty) Ltd.	07-Aug-26	Rates	Level 1	Outside Western Cape
Total Tenders Awarded for August 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 August 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: 10-09-2026

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: ____________

Date: 10-09-2026