Municipal adjustments budgets & supporting tables

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Tel: (012) 315-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	WC031 Theewaterskloof
CFO Name:	Paul Mabhena
Tel:	028 214 3300
Fax:	NA
E-Mail:	paulma@twk.gov.za
Date of Adjustments Budget	October 2026
MTREF:	2026
Budget Year:	2026/27
Does this municipality have Entities?	No
If YES: Identify type of report:	

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

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Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

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Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Organisational Structure Votes		**Organisational Structure Sub-Votes**	**Display Sub-Votes**
Vote 1 - Directorate Finance	**Vote 1**	**Directorate Finance**	
Vote 2 - Cemeteries	1,1	Asset Management	1,1 - Asset Management
Vote 3 - Corporate services	1,2	Budget Office	1,2 - Budget Office
Vote 4 - Electricity	1,3	Financial Services	1,3 - Financial Services
Vote 5 - Economic Development and Planning	1,4	Internal Audit	1,4 - Internal Audit
Vote 6 - Office of the Municipal Manager	1,5	Property Rates	1,5 - Property Rates
Vote 7 - Housing	1,6	Risk Management	1,6 - Risk Management
Vote 8 - Technical and Infrastructure Implementation Ser	1,7	SCM	1,7 - SCM
Vote 9 - Public safety	1,8	Valuation Services	1,8 - Valuation Services
Vote 10 - Road transport	1,9		
Vote 11 - Sport and recreation	1.10		
Vote 12 - Waste management	**Vote 2**	**Cemeteries**	
Vote 13 - Waste water management	2,1	Libraries	2,1 - Libraries
Vote 14 - Water	2,2	Community Services	2,2 - Community Services
Vote 15 - Directorate Development and Community Serv	2,3	Town Administration	2,3 - Town Administration
	2,4	Sustainable Development	2,4 - Sustainable Development
	2,5	Fleet	2,5 - Fleet
	2,6	Property Services	2,6 - Property Services
	2,7	Sports and Culture	2,7 - Sports and Culture
	2,8	Roads and Stormwater	2,8 - Roads and Stormwater
	2,9	Parks and Gardens	2,9 - Parks and Gardens
	2.10	Disaster Management	2.10 - Disaster Management
	2.11	Pollution Control	2.11 - Pollution Control
	2.12	Nature Reserve	2.12 - Nature Reserve
	2.13	Community Halls	2.13 - Community Halls
	2.14	Traffic Services	2.14 - Traffic Services
	2.15	Law Enforcement	2.15 - Law Enforcement
	2.16	Motor Licensing and Testing Station	2.16 - Motor Licensing and Testing Station
	2.17	Animal Control and Pounds	2.17 - Animal Control and Pounds
	2.18	Animal Control and Pounds	2.18 - Animal Control and Pounds
	Vote 3	**Corporate services**	
	3,1	Administration: Planning	3,1 - Administration: Planning
	3,2	Administration: Technical Services	3,2 - Administration: Technical Services
	3,3	Community Halls	3,3 - Community Halls
	3,4	Directorate: Corporate Services	3,4 - Directorate: Corporate Services
	3,5	Human Resources	3,5 - Human Resources
	3,6	IT Services	3,6 - IT Services
	3,7	Legal Services	3,7 - Legal Services
	3,8	Property Services	3,8 - Property Services
	3,9	Corporate services	3,9 - Corporate services
	3.10	Occupational Health and Safety	3.10 - Occupational Health and Safety
	3.11	Council Support	3.11 - Council Support
	Vote 4	**Electricity**	
	4,1	Electricity: Distribution	4,1 - Electricity: Distribution
	4,2	Electricity: Street Lights	4,2 - Electricity: Street Lights
	Vote 5	**Economic Development and Planning**	
	5,1	Economic Development and Planning	5,1 - Economic Development and Planning
	5,2	Human Settlements	5,2 - Human Settlements
	5,3	Informal Settlements	5,3 - Informal Settlements
	5,4	Town Planning	5,4 - Town Planning
	5,5	Building Control	5,5 - Building Control
	5,6	Property Management	5,6 - Property Management
	5,7	LED	5,7 - LED
	5,8	Tourism	5,8 - Tourism
	Vote 6	**Office of the Municipal Manager**	
	6,1	Administration: Towns	6,1 - Administration: Towns
	6,2	Council General Expenses	6,2 - Council General Expenses
	6,3	Municipal Manager	6,3 - Municipal Manager
	6,4	Internal Audit	6,4 - Internal Audit
	6,5	Strategic Support and IDP	6,5 - Strategic Support and IDP
	Vote 7	**Housing**	
	7,1	Administration: Housing	7,1 - Administration: Housing
	7,2	Informal Settlements	7,2 - Informal Settlements
	Vote 8	**Technical and Infrastructure Implementation Services**	
	8,1	Building Control	8,1 - Building Control
	8,2	IDP/SDBIP	8,2 - IDP/SDBIP
	8,3	LED	8,3 - LED
	8,4	Property Management	8,4 - Property Management
	8,5	Tourism	8,5 - Tourism
	8,6	Town Plannning	8,6 - Town Plannning
	8,7	Proclaimed Roads	8,7 - Proclaimed Roads
	8,8	Director: Technical Services and Planning	8,8 - Director: Technical Services and Planning
	8,9	Human Settlements	8,9 - Human Settlements
	8.10	Technical and Infrastructure Implementation Services	8.10 - Technical and Infrastructure Implementation Services
	Vote 9	**Public safety**	
	9,1	Animal Control	9,1 - Animal Control
	9,2	Disaster Management	9,2 - Disaster Management
	9,3	Law Enforcement	9,3 - Law Enforcement
	9,4	Pound	9,4 - Pound
	9,5	Traffic Services	9,5 - Traffic Services
	Vote 10	**Road transport**	
	10,1	Proclaimed Roads	10,1 - Proclaimed Roads
	10,2	Roads	10,2 - Roads
	10,3	Vehicle Licensing and Testing	10,3 - Vehicle Licensing and Testing
	Vote 11	**Sport and recreation**	
	11,1	Nature Reserve	11,1 - Nature Reserve
	11,2	Parks and Gardens	11,2 - Parks and Gardens
	11,3	Sport and Recreation	11,3 - Sport and Recreation
	Vote 12	**Waste management**	
	12,1	Refuse Removal	12,1 - Refuse Removal
	12,2	Refuse Sites	12,2 - Refuse Sites
	12,3	Street Cleansing	12,3 - Street Cleansing
	12,4	Refuse Removal (Head Office)	12,4 - Refuse Removal (Head Office)
	12,5	Refuse Sites (Head Office)	12,5 - Refuse Sites (Head Office)
	12,6	Street Cleansing (Head Office)	12,6 - Street Cleansing (Head Office)
	Vote 13	**Waste water management**	
	13,1	Sewerage: Networks	13,1 - Sewerage: Networks
	13,2	Sewerage: Tank Services	13,2 - Sewerage: Tank Services
	13,3	Sewerage: Treatment Works	13,3 - Sewerage: Treatment Works
	13,4	Sewerage: Networks (Head Office)	13,4 - Sewerage: Networks (Head Office)
	13,5	Sewerage: Treatment Works (Head Office)	13,5 - Sewerage: Treatment Works (Head Office)
	13,6	Sewerage: Tank Services (Head Office)	13,6 - Sewerage: Tank Services (Head Office)
	Vote 14	**Water**	
	14,1	Water: Distribution	14,1 - Water: Distribution
	14,2	Water: Treatment Works	14,2 - Water: Treatment Works
	14,3	Water: Distribution (Head Office)	14,3 - Water: Distribution (Head Office)
	14,4	Water: Treatment Works (Head Office)	14,4 - Water: Treatment Works (Head Office)
	Vote 15	**Directorate Development and Community Services**	
	15,1	Director: Development and Community Services	15,1 - Director: Development and Community Services
	15,2	Council Support	15,2 - Council Support
	15,3	LED	15,3 - LED
	15,4	Tourism	15,4 - Tourism
	15,5	IT Services	15,5 - IT Services
	15,6	Legal Services	15,6 - Legal Services
	15,7	Sports and Culture	15,7 - Sports and Culture
	15,8	Town Administration	15,8 - Town Administration

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Organisational Structure Votes		Organisational Structure Sub-Votes	Display Sub-Votes
	15.9	Human Resources	15.9 - Human Resources
	15.10	Risk Management	15.10 - Risk Management
	15.11	Property Management	15.11 - Property Management
	15.12	Informal Settlements	15.12 - Informal Settlements
	15.13	Roads and Stormwater	15.13 - Roads and Stormwater
	15.14	Fleet	15.14 - Fleet
	15.15	Parks and Gardens	15.15 - Parks and Gardens
	15.16	Disaster Management	15.16 - Disaster Management
	15.17	Pollution Control	15.17 - Pollution Control
	15.18	Nature Reserve	15.18 - Nature Reserve
	15.19	Cemeteries	15.19 - Cemeteries
	15.20	Community Halls	15.20 - Community Halls
	15.21	Library Services	15.21 - Library Services
	15.22	Traffic Services	15.22 - Traffic Services
	15.23	Law Enforcement	15.23 - Law Enforcement
	15.24	Motor Licensing and Testing Station	15.24 - Motor Licensing and Testing Station
	15.25	Animal Control and Pounds	15.25 - Animal Control and Pounds
	15.26	Sustainable Development	15.26 - Sustainable Development

WC031 Theewaterskloof - Contact Information

A. GENERAL INFORMATION

Municipality	**WC031 Theewaterskloof**	Set name on 'Instructions' sheet
Grade	4	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**WC WESTERN CAPE**	
Web Address	**www.twk.gov.za**	
e-mail Address	**twkmun@twk.gov.za**	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	23
City / Town	Caldeon
Postal Code	7230
Street address	
Building	
Street No. & Name	6 Plein Street
City / Town	Caldeon
Postal Code	7230
General Contacts	
Telephone number	028 214 3300
Fax number	N/A

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title		Title	
Name	Mr	Name	Ms
Telephone number	Weldon Herbert Wells	Telephone number	Charne Lottering
Cell number	028 214 3300	Cell number	028 214 3300
Fax number	072 026 2638	Fax number	073 274 7271
E-mail address	N/A	E-mail address	N/A
	wwells@twk.gov.za		charnelo@twk.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Lincoln de Bruyn	Name	Celeste Kellis
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	082 413 6918	Cell number	073 377 4601
Fax number	N/A	Fax number	N/A
E-mail address	mayor@twk.gov.za	E-mail address	celesteke@twk.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Cynthia Clayton	Name	Jane Arendse
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	084 277 2255	Cell number	078 148 2016
Fax number	N/A	Fax number	N/A
E-mail address	cclayton@twk.gov.za	E-mail address	janear@twk.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Ms.
Name	Walter Hendricks	Name	Annette Swart
Telephone number	028-2143300 ; 028 2143363	Telephone number	028 214 3363
Cell number	079 618 4062	Cell number	N/A
Fax number	N/A	Fax number	N/A
E-mail address	walterhe@twk.gov.za	E-mail address	annettesw@twk.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Mr	Title	
Name	Paul Mabhena	Name	
Telephone number	028 214 3453	Telephone number	
Cell number	083 334 7495	Cell number	
Fax number	028 214 1289	Fax number	
E-mail address	paulma@twk.org.za	E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Jacky Smith	Name	Ashwille Riddles
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	084 604 0166	Cell number	082 739 0365
Fax number	N/A	Fax number	N/A
E-mail address	jackysm@twk.gov.za	E-mail address	ashwilleri@twk.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Zonke Komani	Name	Shanell Newman
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	NA	Cell number	N/A
Fax number	N/A	Fax number	N/A
E-mail address	zonkeko@twk.gov.za	E-mail address	shanelldu@twk.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms.	Title	Ms.
Name	Carisha Hendricks	Name	Agatha Sauls
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Cell number	N/A	Cell number	N/A
Fax number	N/A	Fax number	N/A
E-mail address	carishajo@twk.gov.za	E-mail address	agathaho@twk.gov.za

WC031 Theewaterskloof - Table B1 Adjustments Budget Summary -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	179 291	–	–	–	–	–	–	–	179 291	188 255	197 668
Service charges	408 934	–	–	–	–	–	–	–	408 934	437 473	468 128
Investment revenue	2 769	–	–	–	–	–	–	–	2 769	2 830	2 895
Transfer and subsidies - Operational	265 262	–	–	–	–	1 202	–	1 202	266 464	242 937	189 690
Other own revenue	133 683	–	–	–	–	–	743	743	134 426	123 016	128 479
Total Revenue (excluding capital transfers and contributions)	**989 939**	**–**	**–**	**–**	**–**	**1 202**	**743**	**1 944**	**991 884**	**994 511**	**986 860**
Employee costs	319 873	–	–	–	–	–	–	–	319 873	342 416	366 587
Remuneration of councillors	14 614	–	–	–	–	–	–	–	14 614	15 199	15 807
Depreciation, amortisation and impairment	147 905	–	–	–	–	–	–	–	147 905	154 871	162 250
Interest, Dividends and Rent on Land	52 465	–	–	–	–	–	–	–	52 465	35 071	33 930
Inventory consumed and bulk purchases	196 542	–	–	–	–	–	–	–	196 542	214 666	234 529
Transfers and subsidies	84 976	–	–	–	–	–	–	–	84 976	57 200	–
Other expenditure	173 075	–	–	–	–	1 202	–	1 202	174 276	176 655	184 152
Total Expenditure	**989 449**	**–**	**–**	**–**	**–**	**1 202**	**–**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/(Deficit)	490	–	–	–	–	–	743	743	1 232	(1 566)	(10 395)
Transfers and subsidies - capital (monetary allocations)	33 210	–	–	–	–	–	–	–	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind - all)	89 257	–	–	–	–	–	–	–	89 257	107 888	76 040
Surplus/(Deficit) after capital transfers & contributions	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**
Capital expenditure & funds sources											
Capital expenditure	131 556	–	–	–	–	–	743	743	132 299	149 387	118 839
Transfers recognised - capital	33 210	–	–	–	–	–	–	–	33 210	30 265	37 217
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	98 347	–	–	–	–	–	743	743	99 089	119 122	81 622
Total sources of capital funds	**131 556**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**132 299**	**149 387**	**118 839**
Financial position											
Total current assets	124 904	–	–	–	–	–	(743)	(743)	124 162	143 331	158 252
Total non current assets	1 495 314	–	–	–	–	–	743	743	1 496 057	1 603 038	1 678 591
Total current liabilities	308 295	–	–	–	–	–	(743)	(743)	307 552	285 837	262 405
Total non current liabilities	338 180	–	–	–	–	–	–	–	338 180	344 411	355 442
Community wealth/Equity	**973 744**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**
Cash flows											
Net cash from (used) operating	–	–	–	–	–	–	–	–	–	68 391	63 302
Net cash from (used) investing	(41 427)	–	–	–	–	–	(743)	(743)	(42 170)	(41 499)	(42 799)
Net cash from (used) financing	(19 753)	–	–	–	–	–	–	–	(19 753)	(15 609)	(13 175)
Cash/cash equivalents at the year end	**10 151**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**9 409**	**20 692**	**28 019**
Cash backing/surplus reconciliation											
Cash and investments available	–	–	–	–	–	–	(743)	(743)	(743)	20 966	28 293
Application of cash and investments	173 467	–	–	–	–	–	–	–	173 467	146 814	120 256
Balance - surplus (shortfall)	**(173 467)**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**(174 209)**	**(125 849)**	**(91 964)**
Asset Management											
Asset register summary (WDV)	1 487 803	–	–	–	–	–	743	743	1 488 545	1 595 527	1 671 079
Depreciation	40 079	–	–	–	–	–	–	–	40 079	41 633	43 300
Renewal and Upgrading of Existing Assets	31 185	–	–	–	–	–	743	743	31 927	39 186	20 801
Repairs and Maintenance	152 566	–	–	–	–	800	(31)	770	153 335	161 409	170 805
Free services											
Cost of Free Basic Services provided	(58 002)	–	–	–	–	–	–	–	(58 002)	(61 279)	(64 764)
Revenue cost of free services provided	(1 290)	–	–	–	–	–	–	–	(1 290)	(1 355)	(1 423)
Households below minimum service level											
Water:	2	–	–	–	–	–	–	–	2	2	2
Sanitation/sewerage:	1	–	–	–	–	–	–	–	1	1	1
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		**341 685**	**–**	**–**	**–**	**–**	**1 144**	**–**	**1 144**	**342 829**	**363 057**	**375 468**
Executive and council		118	–	–	–	–	–	–	–	118	118	118
Finance and administration		341 567	–	–	–	–	1 144	–	1 144	342 711	362 939	375 350
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**228 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**228 000**	**220 706**	**133 677**
Community and social services		12 608	–	–	–	–	–	–	–	12 608	12 759	13 063
Sport and recreation		71	–	–	–	–	–	–	–	71	74	77
Public safety		41 140	–	–	–	–	–	–	–	41 140	42 786	44 497
Housing		174 181	–	–	–	–	–	–	–	174 181	165 088	76 040
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**45 916**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**45 916**	**42 503**	**43 852**
Planning and development		37 460	–	–	–	–	–	–	–	37 460	33 695	34 699
Road transport		8 456	–	–	–	–	–	–	–	8 456	8 808	9 153
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**496 805**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**497 605**	**512 219**	**547 120**
Energy sources		211 960	–	–	–	–	800	–	800	212 760	210 203	226 783
Water management		144 452	–	–	–	–	–	–	–	144 452	156 008	168 489
Waste water management		68 714	–	–	–	–	–	–	–	68 714	71 463	74 322
Waste management		71 678	–	–	–	–	–	–	–	71 678	74 545	77 527
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 112 406**	**–**	**–**	**–**	**–**	**1 944**	**–**	**1 944**	**1 114 350**	**1 138 486**	**1 100 117**
Expenditure - Functional												
Governance and administration		**241 167**	**–**	**–**	**–**	**–**	**402**	**–**	**402**	**241 569**	**250 931**	**264 286**
Executive and council		22 521	–	–	–	–	–	–	–	22 521	23 645	24 831
Finance and administration		215 211	–	–	–	–	402	–	402	215 612	223 607	235 516
Internal audit		3 435	–	–	–	–	–	–	–	3 435	3 679	3 939
Community and public safety		**204 251**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**204 251**	**182 614**	**132 068**
Community and social services		21 853	–	–	–	–	–	–	–	21 853	22 621	23 581
Sport and recreation		12 158	–	–	–	–	–	–	–	12 158	12 931	13 756
Public safety		69 364	–	–	–	–	–	–	–	69 364	72 964	76 768
Housing		100 876	–	–	–	–	–	–	–	100 876	74 098	17 963
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**96 018**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**96 018**	**100 090**	**106 534**
Planning and development		44 898	–	–	–	–	–	–	–	44 898	46 010	49 251
Road transport		51 119	–	–	–	–	–	–	–	51 119	54 078	57 283
Environmental protection		1	–	–	–	–	–	–	–	1	1	1
Trading services		**447 954**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**448 754**	**462 381**	**494 303**
Energy sources		199 321	–	–	–	–	800	–	800	200 121	201 146	219 601
Water management		98 865	–	–	–	–	–	–	–	98 865	104 764	111 210
Waste water management		66 633	–	–	–	–	–	–	–	66 633	69 385	72 259
Waste management		83 135	–	–	–	–	–	–	–	83 135	87 086	91 233
Other		**60**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**60**	**62**	**64**
Total Expenditure - Functional	3	**989 449**	**–**	**–**	**–**	**–**	**1 202**	**–**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit) for the year		**122 956**	**–**	**–**	**–**	**–**	**743**	**–**	**743**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	5	6	7	8	9	10	11	12			
R thousand	A	A1	B	C	D	E	F	G	H		
Revenue - Functional											
Municipal governance and administration	**341 685**	**–**	**–**	**–**	**–**	**1 144**	**–**	**1 144**	**342 829**	**363 057**	**375 468**
Executive and council	118	–	–	–	–	–	–	–	118	118	118
Mayor and Council	118	–	–	–	–	–	–	–	118	118	118
Municipal Manager, Town Secretary and Chief Executive	–	–	–	–	–	–	–	–	–	–	–
Finance and administration	341 567	–	–	–	–	1 144	–	1 144	342 711	362 939	375 350
Administrative and Corporate Support	3 641	–	–	–	–	–	–	–	3 641	3 641	3 641
Asset Management	912	–	–	–	–	–	–	–	912	–	–
Finance	332 684	–	–	–	–	943	–	943	333 627	354 804	367 043
Fleet Management	–	–	–	–	–	–	–	–	–	–	–
Human Resources	100	–	–	–	–	202	–	202	302	104	108
Information Technology	200	–	–	–	–	–	–	–	200	200	200
Legal Services	2 700	–	–	–	–	–	–	–	2 700	2 808	2 920
Marketing, Customer Relations, Publicity and Media Co-	–	–	–	–	–	–	–	–	–	–	–
Property Services	1 330	–	–	–	–	–	–	–	1 330	1 383	1 439
Risk Management	–	–	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management	–	–	–	–	–	–	–	–	–	–	–
Valuation Service	–	–	–	–	–	–	–	–	–	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Governance Function	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**228 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**228 000**	**220 706**	**133 677**
Community and social services	**12 608**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**12 608**	**12 759**	**13 063**
Aged Care	–	–	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	750	–	–	–	–	–	–	–	750	780	811
Child Care Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	–	–	–	–	–	–	–	–	–	–	150
Consumer Protection	–	–	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives	11 858	–	–	–	–	–	–	–	11 858	11 979	12 102
Literacy Programmes	–	–	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	**71**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**71**	**74**	**77**
Beaches and Jetties	–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	1	–	–	–	–	–	–	–	1	1	1
Recreational Facilities	–	–	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	70	–	–	–	–	–	–	–	70	73	76
Public safety	**41 140**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**41 140**	**42 786**	**44 497**
Civil Defence	–	–	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	300	–	–	–	–	–	–	–	300	312	324
Police Forces, Traffic and Street Parking Control	40 840	–	–	–	–	–	–	–	40 840	42 474	44 172
Pounds	–	–	–	–	–	–	–	–	–	–	–
Housing	**174 181**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**174 181**	**165 088**	**76 040**
Housing	174 181	–	–	–	–	–	–	–	174 181	165 088	76 040
Informal Settlements	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	5	6	7	8	9	10	11	12			
R thousand	A	A1	B	C	D	E	F	G	H		
Health	–	–	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**45 916**	–	–	–	–	–	–	–	**45 916**	**42 503**	**43 852**
Planning and development	**37 460**	–	–	–	–	–	–	–	**37 460**	**33 695**	**34 699**
Billboards	–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District	–	–	–	–	–	–	–	–	–	–	–
Development Facilitation	–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning	775	–	–	–	–	–	–	–	775	75	75
Regional Planning and Development	–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,	2 872	–	–	–	–	–	–	–	2 872	2 986	3 106
Project Management Unit	33 814	–	–	–	–	–	–	–	33 814	30 634	31 518
Provincial Planning	–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–	–	–
Road transport	**8 456**	–	–	–	–	–	–	–	**8 456**	**8 808**	**9 153**
Public Transport	–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	8 291	–	–	–	–	–	–	–	8 291	8 623	8 968
Roads	165	–	–	–	–	–	–	–	165	185	185
Taxi Ranks	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–	–	–
Trading services	**496 805**	–	–	–	–	**800**	–	**800**	**497 605**	**512 219**	**547 120**
Energy sources	**211 960**	–	–	–	–	**800**	–	**800**	**212 760**	**210 203**	**226 783**
Electricity	211 960	–	–	–	–	800	–	800	212 760	210 203	226 783
Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy	–	–	–	–	–	–	–	–	–	–	–
Water management	**144 452**	–	–	–	–	–	–	–	**144 452**	**156 008**	**168 489**
Water Treatment	–	–	–	–	–	–	–	–	–	–	–
Water Distribution	144 452	–	–	–	–	–	–	–	144 452	156 008	168 489
Water Storage	–	–	–	–	–	–	–	–	–	–	–
Waste water management	**68 714**	–	–	–	–	–	–	–	**68 714**	**71 463**	**74 322**
Public Toilets	–	–	–	–	–	–	–	–	–	–	–
Sewerage	68 714	–	–	–	–	–	–	–	68 714	71 463	74 322
Storm Water Management	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment	–	–	–	–	–	–	–	–	–	–	–
Waste management	**71 678**	–	–	–	–	–	–	–	**71 678**	**74 545**	**77 527**
Recycling	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Removal	71 678	–	–	–	–	–	–	–	71 678	74 545	77 527
Street Cleaning	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–	–	–
Tourism	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**1 112 406**	–	–	–	–	**1 944**	–	**1 944**	**1 114 350**	**1 138 486**	**1 100 117**
Expenditure - Functional								–	–		
Municipal governance and administration	**241 167**	–	–	–	–	**402**	–	**402**	**241 569**	**250 931**	**264 286**
Executive and council	22 521	–	–	–	–	–	–	–	22 521	23 645	24 831
Mayor and Council	16 106	–	–	–	–	–	–	–	16 106	16 765	17 452
Municipal Manager, Town Secretary and Chief Executive	6 415	–	–	–	–	–	–	–	6 415	6 880	7 379
Finance and administration	215 211	–	–	–	–	402	–	402	215 612	223 607	235 516
Administrative and Corporate Support	57 095	–	–	–	–	–	–	–	57 095	60 048	63 202
Asset Management	8 590	–	–	–	–	–	–	–	8 590	7 442	7 812
Finance	86 290	–	–	–	–	–	–	–	86 290	89 913	94 901
Fleet Management	5 964	–	–	–	–	–	–	–	5 964	5 927	6 080
Human Resources	18 459	–	–	–	–	402	–	402	18 861	19 486	20 575
Information Technology	15 457	–	–	–	–	–	–	–	15 457	16 124	16 878
Legal Services	5 981	–	–	–	–	–	–	–	5 981	6 337	6 715
Marketing, Customer Relations, Publicity and Media Co-	–	–	–	–	–	–	–	–	–	–	–
Property Services	10 422	–	–	–	–	–	–	–	10 422	10 881	11 371
Risk Management	–	–	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management	5 614	–	–	–	–	–	–	–	5 614	6 019	6 454
Valuation Service	1 337	–	–	–	–	–	–	–	1 337	1 429	1 528
Internal audit	3 435	–	–	–	–	–	–	–	3 435	3 679	3 939
Governance Function	3 435	–	–	–	–	–	–	–	3 435	3 679	3 939

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	5	6	7	8	9	10	11	12			
R thousand	A	A1	B	C	D	E	F	G	H		
Community and public safety	**204 251**	–	–	–	–	–	–	–	**204 251**	**182 614**	**132 068**
Community and social services	**21 853**	–	–	–	–	–	–	–	**21 853**	**22 621**	**23 581**
Aged Care	–	–	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	1 505	–	–	–	–	–	–	–	1 505	1 565	1 627
Child Care Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	10 202	–	–	–	–	–	–	–	10 202	10 807	11 600
Consumer Protection	–	–	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives	10 147	–	–	–	–	–	–	–	10 147	10 249	10 354
Literacy Programmes	–	–	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	**12 158**	–	–	–	–	–	–	–	**12 158**	**12 931**	**13 756**
Beaches and Jetties	–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	11 518	–	–	–	–	–	–	–	11 518	12 258	13 048
Recreational Facilities	–	–	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	640	–	–	–	–	–	–	–	640	673	707
Public safety	**69 364**	–	–	–	–	–	–	–	**69 364**	**72 964**	**76 768**
Civil Defence	–	–	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	3 660	–	–	–	–	–	–	–	3 660	3 807	3 959
Licensing and Control of Animals	626	–	–	–	–	–	–	–	626	651	677
Police Forces, Traffic and Street Parking Control	65 078	–	–	–	–	–	–	–	65 078	68 506	72 132
Pounds	–	–	–	–	–	–	–	–	–	–	–
Housing	**100 876**	–	–	–	–	–	–	–	**100 876**	**74 098**	**17 963**
Housing	93 394	–	–	–	–	–	–	–	93 394	66 224	9 673
Informal Settlements	7 481	–	–	–	–	–	–	–	7 481	7 874	8 290
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance	–	–	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**96 018**	–	–	–	–	–	–	–	**96 018**	**100 090**	**106 534**
Planning and development	**44 898**	–	–	–	–	–	–	–	**44 898**	**46 010**	**49 251**
Billboards	–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	2 187	–	–	–	–	–	–	–	2 187	2 343	2 510
Central City Improvement District	–	–	–	–	–	–	–	–	–	–	–
Development Facilitation	5	–	–	–	–	–	–	–	5	5	5
Economic Development/Planning	9 109	–	–	–	–	–	–	–	9 109	7 706	8 251
Regional Planning and Development	–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer	12 555	–	–	–	–	–	–	–	12 555	13 417	14 340
Project Management Unit	21 041	–	–	–	–	–	–	–	21 041	22 539	24 144
Provincial Planning	–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–	–	–
Road transport	**51 119**	–	–	–	–	–	–	–	**51 119**	**54 078**	**57 283**
Public Transport	–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	11 509	–	–	–	–	–	–	–	11 509	12 308	13 164
Roads	39 611	–	–	–	–	–	–	–	39 611	41 770	44 119
Taxi Ranks	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	**1**	–	–	–	–	–	–	–	**1**	**1**	**1**
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–	–	–
Pollution Control	1	–	–	–	–	–	–	–	1	1	1
Soil Conservation	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousand	A	A1	B	C	D	E	F	G	H		
Trading services	**447 954**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**448 754**	**462 381**	**494 303**
Energy sources	**199 321**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**200 121**	**201 146**	**219 601**
Electricity	193 385	–	–	–	–	800	–	800	194 185	194 985	213 206
Street Lighting and Signal Systems	5 935	–	–	–	–	–	–	–	5 935	6 161	6 395
Nonelectric Energy	–	–	–	–	–	–	–	–	–	–	–
Water management	**98 865**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**98 865**	**104 764**	**111 210**
Water Treatment	17 809	–	–	–	–	–	–	–	17 809	18 687	19 612
Water Distribution	81 057	–	–	–	–	–	–	–	81 057	86 077	91 598
Water Storage	–	–	–	–	–	–	–	–	–	–	–
Waste water management	**66 633**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**66 633**	**69 385**	**72 259**
Public Toilets	–	–	–	–	–	–	–	–	–	–	–
Sewerage	55 093	–	–	–	–	–	–	–	55 093	57 161	59 307
Storm Water Management	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment	11 540	–	–	–	–	–	–	–	11 540	12 224	12 951
Waste management	**83 135**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**83 135**	**87 086**	**91 233**
Recycling	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	31 300	–	–	–	–	–	–	–	31 300	32 569	33 897
Solid Waste Removal	48 455	–	–	–	–	–	–	–	48 455	50 915	53 498
Street Cleaning	3 380	–	–	–	–	–	–	–	3 380	3 602	3 838
Other	**60**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**60**	**62**	**64**
Abattoirs	–	–	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–	–	–
Tourism	60	–	–	–	–	–	–	–	60	62	64
Total Expenditure - Functional	**989 449**	**–**	**–**	**–**	**–**	**1 202**	**–**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit) for the year	**122 956**	**–**	**–**	**–**	**–**	**743**	**–**	**743**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Directorate Finance		333 596	–	–	–	–	943	–	943	334 539	354 804	367 043
Vote 2 - Cemeteries		63 440	–	–	–	–	–	–	–	63 440	65 624	68 043
Vote 3 - Corporate services		6 759	–	–	–	–	202	–	202	6 960	6 871	6 987
Vote 4 - Electricity		211 960	–	–	–	–	800	–	800	212 760	210 203	226 783
Vote 5 - Economic Development and Planning		177 828	–	–	–	–	–	–	–	177 828	168 149	79 221
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services		33 979	–	–	–	–	–	–	–	33 979	30 819	31 703
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		71 678	–	–	–	–	–	–	–	71 678	74 545	77 527
Vote 13 - Waste water management		68 714	–	–	–	–	–	–	–	68 714	71 463	74 322
Vote 14 - Water		144 452	–	–	–	–	–	–	–	144 452	156 008	168 489
Vote 15 - Directorate Development and Community Services		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 112 406**	**–**	**–**	**–**	**–**	**1 944**	**–**	**1 944**	**1 114 350**	**1 138 486**	**1 100 117**
Expenditure by Vote	1											
Vote 1 - Directorate Finance		101 832	–	–	–	–	–	–	–	101 832	104 803	110 696
Vote 2 - Cemeteries		197 835	–	–	–	–	–	–	–	197 835	208 130	219 481
Vote 3 - Corporate services		85 417	–	–	–	–	402	–	402	85 819	89 264	93 386
Vote 4 - Electricity		199 321	–	–	–	–	800	–	800	200 121	201 146	219 601
Vote 5 - Economic Development and Planning		123 168	–	–	–	–	–	–	–	123 168	95 875	41 233
Vote 6 - Office of the Municipal Manager		12 038	–	–	–	–	–	–	–	12 038	12 902	13 828
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services		21 206	–	–	–	–	–	–	–	21 206	22 724	24 329
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		83 135	–	–	–	–	–	–	–	83 135	87 086	91 233
Vote 13 - Waste water management		66 633	–	–	–	–	–	–	–	66 633	69 385	72 259
Vote 14 - Water		98 865	–	–	–	–	–	–	–	98 865	104 764	111 210
Vote 15 - Directorate Development and Community Services		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**989 449**	**–**	**–**	**–**	**–**	**1 202**	**–**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit) for the year	2	**122 956**	**–**	**–**	**–**	**–**	**743**	**–**	**743**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue by Vote											
Vote 1 - Directorate Finance	**333 596**	**–**	**–**	**–**	**–**	**943**	**–**	**943**	**334 539**	**354 804**	**367 043**
1,1 - Asset Management	912	–	–	–	–	–	–	–	912	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	135 681	–	–	–	–	943	–	943	136 624	147 951	149 848
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	197 003	–	–	–	–	–	–	–	197 003	206 853	217 194
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Cemeteries	**63 440**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 440**	**65 624**	**68 043**
2,1 - Libraries	750	–	–	–	–	–	–	–	750	780	811
2,2 - Community Services	11 858	–	–	–	–	–	–	–	11 858	11 979	12 102
2,3 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
2,4 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
2,5 - Fleet	–	–	–	–	–	–	–	–	–	–	–
2,6 - Property Services	–	–	–	–	–	–	–	–	–	–	–
2,7 - Sports and Culture	1 330	–	–	–	–	–	–	–	1 330	1 383	1 439
2,8 - Roads and Stormwater	70	–	–	–	–	–	–	–	70	73	76
2,9 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
2.10 - Disaster Management	1	–	–	–	–	–	–	–	1	1	1
2.11 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
2.12 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
2.13 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
2.14 - Traffic Services	–	–	–	–	–	–	–	–	–	–	150
2.15 - Law Enforcement	40 540	–	–	–	–	–	–	–	40 540	42 162	43 848
2.16 - Motor Licensing and Testing Station	300	–	–	–	–	–	–	–	300	312	324
2.17 - Animal Control and Pounds	8 291	–	–	–	–	–	–	–	8 291	8 623	8 968
2.18 - Animal Control and Pounds	300	–	–	–	–	–	–	–	300	312	324
Vote 3 - Corporate services	**6 759**	**–**	**–**	**–**	**–**	**202**	**–**	**202**	**6 960**	**6 871**	**6 987**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	100	–	–	–	–	202	–	202	302	104	108
3,6 - IT Services	200	–	–	–	–	–	–	–	200	200	200
3,7 - Legal Services	2 700	–	–	–	–	–	–	–	2 700	2 808	2 920
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	3 641	–	–	–	–	–	–	–	3 641	3 641	3 641
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	118	–	–	–	–	–	–	–	118	118	118
Vote 4 - Electricity	**211 960**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**212 760**	**210 203**	**226 783**
4,1 - Electricity: Distribution	211 960	–	–	–	–	800	–	800	212 760	210 203	226 783
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**177 828**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**177 828**	**168 149**	**79 221**
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	174 181	–	–	–	–	–	–	–	174 181	165 088	76 040
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	1 002	–	–	–	–	–	–	–	1 002	1 042	1 083
5,5 - Building Control	1 870	–	–	–	–	–	–	–	1 870	1 945	2 023
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–	–
5,7 - LED	775	–	–	–	–	–	–	–	775	75	75
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	**33 979**	–	–	–	–	–	–	–	**33 979**	**30 819**	**31 703**
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	165	–	–	–	–	–	–	–	165	185	185
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	33 814	–	–	–	–	–	–	–	33 814	30 634	31 518
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**71 678**	–	–	–	–	–	–	–	**71 678**	**74 545**	**77 527**
12,1 - Refuse Removal	921	–	–	–	–	–	–	–	921	958	996
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	70 757	–	–	–	–	–	–	–	70 757	73 587	76 531
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**68 714**	–	–	–	–	–	–	–	**68 714**	**71 463**	**74 322**
13,1 - Sewerage: Networks	1 005	–	–	–	–	–	–	–	1 005	1 046	1 087
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	–	–	–	–	–	–	–	–	–	–	–
13,4 - Sewerage: Networks (Head Office)	65 332	–	–	–	–	–	–	–	65 332	67 945	70 663
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	2 377	–	–	–	–	–	–	–	2 377	2 472	2 571
Vote 14 - Water	**144 452**	–	–	–	–	–	–	–	**144 452**	**156 008**	**168 489**
14,1 - Water: Distribution	2 452	–	–	–	–	–	–	–	2 452	2 648	2 860
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–	–	–
14,3 - Water: Distribution (Head Office)	142 001	–	–	–	–	–	–	–	142 001	153 361	165 629
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**1 112 406**	–	–	–	–	**1 944**	–	**1 944**	**1 114 350**	**1 138 486**	**1 100 117**

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Expenditure by Vote											
Vote 1 - Directorate Finance	**101 832**	–	–	–	–	–	–	–	**101 832**	**104 803**	**110 696**
1,1 - Asset Management	8 590	–	–	–	–	–	–	–	8 590	7 442	7 812
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	82 060	–	–	–	–	–	–	–	82 060	85 471	90 237
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	4 230	–	–	–	–	–	–	–	4 230	4 442	4 664
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	5 614	–	–	–	–	–	–	–	5 614	6 019	6 454
1,8 - Valuation Services	1 337	–	–	–	–	–	–	–	1 337	1 429	1 528
Vote 2 - Cemeteries	**197 835**	–	–	–	–	–	–	–	**197 835**	**208 130**	**219 481**
2,1 - Libraries	1 505	–	–	–	–	–	–	–	1 505	1 565	1 627
2,2 - Community Services	10 147	–	–	–	–	–	–	–	10 147	10 249	10 354
2,3 - Town Administration	8 752	–	–	–	–	–	–	–	8 752	9 264	9 808
2,4 - Sustainable Development	27 681	–	–	–	–	–	–	–	27 681	29 497	31 437
2,5 - Fleet	5	–	–	–	–	–	–	–	5	5	5
2,6 - Property Services	5 964	–	–	–	–	–	–	–	5 964	5 927	6 080
2,7 - Sports and Culture	9 853	–	–	–	–	–	–	–	9 853	10 290	10 756
2,8 - Roads and Stormwater	640	–	–	–	–	–	–	–	640	673	707
2,9 - Parks and Gardens	39 446	–	–	–	–	–	–	–	39 446	41 585	43 934
2.10 - Disaster Management	9 589	–	–	–	–	–	–	–	9 589	10 219	10 892
2.11 - Pollution Control	3 660	–	–	–	–	–	–	–	3 660	3 807	3 959
2.12 - Nature Reserve	1	–	–	–	–	–	–	–	1	1	1
2.13 - Community Halls	1 929	–	–	–	–	–	–	–	1 929	2 039	2 156
2.14 - Traffic Services	1 450	–	–	–	–	–	–	–	1 450	1 543	1 793
2.15 - Law Enforcement	52 692	–	–	–	–	–	–	–	52 692	55 290	58 027
2.16 - Motor Licensing and Testing Station	12 386	–	–	–	–	–	–	–	12 386	13 217	14 105
2.17 - Animal Control and Pounds	11 509	–	–	–	–	–	–	–	11 509	12 308	13 164
2.18 - Animal Control and Pounds	626	–	–	–	–	–	–	–	626	651	677
Vote 3 - Corporate services	**85 417**	–	–	–	–	**402**	–	**402**	**85 819**	**89 264**	**93 386**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	18 459	–	–	–	–	402	–	402	18 861	19 486	20 575
3,6 - IT Services	15 457	–	–	–	–	–	–	–	15 457	16 124	16 878
3,7 - Legal Services	5 981	–	–	–	–	–	–	–	5 981	6 337	6 715
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	29 414	–	–	–	–	–	–	–	29 414	30 551	31 765
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	16 106	–	–	–	–	–	–	–	16 106	16 765	17 452
Vote 4 - Electricity	**199 321**	–	–	–	–	**800**	–	**800**	**200 121**	**201 146**	**219 601**
4,1 - Electricity: Distribution	193 385	–	–	–	–	800	–	800	194 185	194 985	213 206
4,2 - Electricity: Street Lights	5 935	–	–	–	–	–	–	–	5 935	6 161	6 395
Vote 5 - Economic Development and Planning	**123 168**	–	–	–	–	–	–	–	**123 168**	**95 875**	**41 233**
5,1 - Economic Development and Planning	3 226	–	–	–	–	–	–	–	3 226	3 453	3 697
5,2 - Human Settlements	93 394	–	–	–	–	–	–	–	93 394	66 224	9 673
5,3 - Informal Settlements	7 481	–	–	–	–	–	–	–	7 481	7 874	8 290
5,4 - Town Planning	7 661	–	–	–	–	–	–	–	7 661	8 177	8 728
5,5 - Building Control	4 895	–	–	–	–	–	–	–	4 895	5 241	5 612
5,6 - Property Management	569	–	–	–	–	–	–	–	569	591	615
5,7 - LED	5 883	–	–	–	–	–	–	–	5 883	4 252	4 554
5,8 - Tourism	60	–	–	–	–	–	–	–	60	62	64
Vote 6 - Office of the Municipal Manager	**12 038**	–	–	–	–	–	–	–	**12 038**	**12 902**	**13 828**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	6 415	–	–	–	–	–	–	–	6 415	6 880	7 379
6,4 - Internal Audit	3 435	–	–	–	–	–	–	–	3 435	3 679	3 939
6,5 - Strategic Support and IDP	2 187	–	–	–	–	–	–	–	2 187	2 343	2 510
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	**21 206**	–	–	–	–	–	–	–	**21 206**	**22 724**	**24 329**
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	165	–	–	–	–	–	–	–	165	185	185
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	21 041	–	–	–	–	–	–	–	21 041	22 539	24 144
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**83 135**	–	–	–	–	–	–	–	**83 135**	**87 086**	**91 233**
12,1 - Refuse Removal	33 683	–	–	–	–	–	–	–	33 683	35 405	37 213
12,2 - Refuse Sites	2 791	–	–	–	–	–	–	–	2 791	2 956	3 132
12,3 - Street Cleansing	3 380	–	–	–	–	–	–	–	3 380	3 602	3 838
12,4 - Refuse Removal (Head Office)	14 772	–	–	–	–	–	–	–	14 772	15 510	16 285
12,5 - Refuse Sites (Head Office)	28 509	–	–	–	–	–	–	–	28 509	29 613	30 765
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**66 633**	–	–	–	–	–	–	–	**66 633**	**69 385**	**72 259**
13,1 - Sewerage: Networks	22 210	–	–	–	–	–	–	–	22 210	23 452	24 769
13,2 - Sewerage: Tank Services	4 380	–	–	–	–	–	–	–	4 380	4 656	4 951
13,3 - Sewerage: Treatment Works	11 079	–	–	–	–	–	–	–	11 079	11 745	12 453
13,4 - Sewerage: Networks (Head Office)	28 503	–	–	–	–	–	–	–	28 503	29 053	29 587
13,5 - Sewerage: Treatment Works (Head Office)	461	–	–	–	–	–	–	–	461	479	499
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**98 865**	–	–	–	–	–	–	–	**98 865**	**104 764**	**111 210**
14,1 - Water: Distribution	44 821	–	–	–	–	–	–	–	44 821	47 987	51 387
14,2 - Water: Treatment Works	15 832	–	–	–	–	–	–	–	15 832	16 631	17 474
14,3 - Water: Distribution (Head Office)	36 235	–	–	–	–	–	–	–	36 235	38 090	40 211
14,4 - Water: Treatment Works (Head Office)	1 977	–	–	–	–	–	–	–	1 977	2 056	2 138
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**989 449**	–	–	–	–	**1 202**	–	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit) for the year	**122 956**	–	–	–	–	**743**	–	**743**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	179 259	–	–	–	–	–	–	–	179 259	193 600	209 088
Service charges - Water	125 279	–	–	–	–	–	–	–	125 279	135 301	146 125
Service charges - Waste Water Management	52 237	–	–	–	–	–	–	–	52 237	54 327	56 500
Service charges - Waste Management	52 158	–	–	–	–	–	–	–	52 158	54 244	56 414
Sale of Goods and Rendering of Services	16 956	–	–	–	–	–	–	–	16 956	17 634	18 339
Agency services	8 291	–	–	–	–	–	–	–	8 291	8 623	8 968
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	28 561	–	–	–	–	–	–	–	28 561	30 129	31 794
Interest earned from Current and Non Current Assets	2 769	–	–	–	–	–	–	–	2 769	2 830	2 895
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	1 300	–	–	–	–	–	–	–	1 300	1 352	1 406
Licence and permits	76	–	–	–	–	–	–	–	76	76	76
Special rating levies	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–
Development Charges	1 000	–	–	–	–	–	–	–	1 000	1 040	1 082
Operational Revenue	3 725	–	–	–	–	–	–	–	3 725	3 874	4 029
Non-Exchange Revenue											
Property rates	179 291	–	–	–	–	–	–	–	179 291	188 255	197 668
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	43 671	–	–	–	–	–	743	743	44 414	45 418	47 235
Licences or permits	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	265 262	–	–	–	–	1 202	–	1 202	266 464	242 937	189 690
Interest Receivables	3 863	–	–	–	–	–	–	–	3 863	4 056	4 259
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges	6 529	–	–	–	–	–	–	–	6 529	6 975	7 453
Gains on disposal of Fixed and Intangible Assets	872	–	–	–	–	–	–	–	872	–	–
Other Gains	18 840	–	–	–	–	–	–	–	18 840	3 840	3 840
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**989 939**	**–**	**–**	**–**	**–**	**1 202**	**743**	**1 944**	**991 884**	**994 511**	**986 860**
Expenditure By Type											
Employee related costs	319 873	–	–	–	–	–	–	–	319 873	342 416	366 587
Remuneration of councillors	14 614	–	–	–	–	–	–	–	14 614	15 199	15 807
Bulk purchases - electricity	152 140	–	–	–	–	–	–	–	152 140	167 354	184 089
Inventory consumed	44 402	–	–	–	–	–	–	–	44 402	47 312	50 440
Debt impairment	107 826	–	–	–	–	–	–	–	107 826	113 239	118 950
Depreciation, amortisation and impairment	40 079	–	–	–	–	–	–	–	40 079	41 633	43 300
Interest, Dividends and Rent on Land	52 465	–	–	–	–	–	–	–	52 465	35 071	33 930
Contracted services	67 052	–	–	–	–	1 000	–	1 000	68 052	66 209	69 034
Transfers and subsidies	84 976	–	–	–	–	–	–	–	84 976	57 200	–
Irrecoverable debts written off	15 816	–	–	–	–	–	–	–	15 816	16 864	17 985
Operational Cost and Other Cost	86 526	–	–	–	–	202	–	202	86 728	89 901	93 453
Disposal of Fixed and Intangible Assets	0	–	–	–	–	–	–	–	0	0	0
Other Losses	3 680	–	–	–	–	–	–	–	3 680	3 680	3 680
Total Expenditure	**989 449**	**–**	**–**	**–**	**–**	**1 202**	**–**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/(Deficit)	490	–	–	–	–	–	743	743	1 232	(1 566)	(10 395)
Transfers and subsidies - capital (monetary allocations)	33 210	–	–	–	–	–	–	–	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind - all)	89 257	–	–	–	–	–	–	–	89 257	107 888	76 040
Surplus/(Deficit) before taxation	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**122 956**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote											
Multi-year expenditure *to be adjusted*											
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Cemeteries	4 051	–	–	–	–	–	743	743	4 794	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	700	–	–	–	–	–	–	–	700	6 271	6 554
Vote 5 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	8 928	–	–	–	–	–	–	–	8 928	35 228	31 517
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**13 679**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**14 422**	**41 499**	**38 071**
Single-year expenditure *to be adjusted*											
Vote 1 - Directorate Finance	139	–	–	–	–	–	–	–	139	–	–
Vote 2 - Cemeteries	461	–	–	–	–	–	–	–	461	–	–
Vote 3 - Corporate services	300	–	–	–	–	–	–	–	300	–	–
Vote 4 - Electricity	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Vote 6 - Office of the Municipal Manager	50	–	–	–	–	–	–	–	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	1 100	–	–	–	–	–	–	–	1 100	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	22 159	–	–	–	–	–	–	–	22 159	–	–
Vote 14 - Water	1 563	–	–	–	–	–	–	–	1 563	–	4 728
Vote 15 - Directorate Development and Community Services	700	–	–	–	–	–	–	–	700	–	–
Capital single-year expenditure sub-total	**117 877**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**117 877**	**107 888**	**80 768**
Total Capital Expenditure - Vote	**131 556**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**132 299**	**149 387**	**118 839**
Capital Expenditure - Functional											
Governance and administration	**860**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**860**	**–**	**–**
Executive and council	50	–	–	–	–	–	–	–	50	–	–
Finance and administration	810	–	–	–	–	–	–	–	810	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**95 547**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**96 290**	**107 888**	**76 040**
Community and social services	56	–	–	–	–	–	–	–	56	–	–
Sport and recreation	4 075	–	–	–	–	–	743	743	4 818	–	–
Public safety	10	–	–	–	–	–	–	–	10	–	–
Housing	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1 800**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 800**	**–**	**–**
Planning and development	1 800	–	–	–	–	–	–	–	1 800	–	–
Road transport	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–
Trading services	**33 350**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**33 350**	**41 499**	**42 799**
Energy sources	700	–	–	–	–	–	–	–	700	6 271	6 554
Water management	10 491	–	–	–	–	–	–	–	10 491	35 228	36 245
Waste water management	22 159	–	–	–	–	–	–	–	22 159	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**131 556**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**132 299**	**149 387**	**118 839**
Funded by:											
National Government	32 510	–	–	–	–	–	–	–	32 510	30 265	37 217
Provincial Government	700	–	–	–	–	–	–	–	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	**33 210**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**33 210**	**30 265**	**37 217**
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	98 347	–	–	–	–	–	743	743	99 089	119 122	81 622
Total Capital Funding	**131 556**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**132 299**	**149 387**	**118 839**

WC031 Theewaterskloof - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Cemeteries	**4 051**	–	–	–	–	–	**743**	743	4 794	–	–
2,7 - Sports and Culture	4 051	–	–	–	–	–	743	743	4 794	–	–
2,8 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	**700**	–	–	–	–	–	–	–	**700**	**6 271**	**6 554**
4,1 - Electricity: Distribution	700	–	–	–	–	–	–	–	700	6 271	6 554
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**8 928**	–	–	–	–	–	–	–	**8 928**	**35 228**	**31 517**
14,1 - Water: Distribution	–	–	–	–	–	–	–	–	–	3 469	24 998
14,2 - Water: Treatment Works	8 928	–	–	–	–	–	–	–	8 928	31 759	6 520
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**13 679**	–	–	–	–	–	**743**	**743**	**14 422**	**41 499**	**38 071**
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation											
Vote 1 - Directorate Finance	**139**	–	–	–	–	–	–	–	139	–	–
1,1 - Asset Management	100	–	–	–	–	–	–	–	100	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	6	–	–	–	–	–	–	–	6	–	–
1,7 - SCM	33	–	–	–	–	–	–	–	33	–	–
Vote 2 - Cemeteries	**461**	–	–	–	–	–	–	–	461	–	–
2,3 - Town Administration	56	–	–	–	–	–	–	–	56	–	–
2,4 - Sustainable Development	204	–	–	–	–	–	–	–	204	–	–
2,5 - Fleet	–	–	–	–	–	–	–	–	–	–	–
2,6 - Property Services	167	–	–	–	–	–	–	–	167	–	–
2.10 - Disaster Management	24	–	–	–	–	–	–	–	24	–	–
2.15 - Law Enforcement	10	–	–	–	–	–	–	–	10	–	–
Vote 3 - Corporate services	**300**	–	–	–	–	–	–	–	300	–	–
3,6 - IT Services	300	–	–	–	–	–	–	–	300	–	–
Vote 4 - Electricity	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**91 406**	–	–	–	–	–	–	–	**91 406**	**107 888**	**76 040**
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Vote 6 - Office of the Municipal Manager	**50**	–	–	–	–	–	–	–	**50**	–	–
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	50	–	–	–	–	–	–	–	50	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	**1 100**	–	–	–	–	–	–	–	1 100	–	–
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	1 100	–	–	–	–	–	–	–	1 100	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	–	–
12,1 - Refuse Removal	–	–	–	–	–	–	–	–	–	–	–
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**22 159**	–	–	–	–	–	–	–	22 159	–	–
13,1 - Sewerage: Networks	6 529	–	–	–	–	–	–	–	6 529	–	–
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	15 629	–	–	–	–	–	–	–	15 629	–	–
13,4 - Sewerage: Networks (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**1 563**	–	–	–	–	–	–	–	1 563	–	**4 728**
14,1 - Water: Distribution	1 563	–	–	–	–	–	–	–	1 563	–	–
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–	–	4 728
14,3 - Water: Distribution (Head Office)	–	–	–	–	–	–	–	–	–	–	–
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Services	**700**	–	–	–	–	–	–	–	700	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	700	–	–	–	–	–	–	–	700	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**117 877**	–	–	–	–	–	–	–	117 877	**107 888**	**80 768**
Total Capital Expenditure	**131 556**	–	–	–	–	–	**743**	743	132 299	**149 387**	**118 839**

WC031 Theewaterskloof - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		10 151	–	–	–	–	–	(743)	(743)	9 409	21 435	28 762
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	74 492	–	–	–	–	–	–	–	74 492	82 024	90 017
Receivables from non-exchange transactions	1	29 468	–	–	–	–	–	–	–	29 468	29 080	28 679
Current portion of non-current receivables	2	2 267	–	–	–	–	–	–	–	2 267	2 267	2 267
Inventory		7 859	–	–	–	–	–	–	–	7 859	7 859	7 859
VAT Receivable		–	–	–	–	–	–	–	–	–	–	–
Other current assets		668	–	–	–	–	–	–	–	668	668	668
Total current assets		**124 904**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**124 162**	**143 331**	**158 252**
Non current assets												
Investments		274	–	–	–	–	–	–	–	274	274	274
Investment property		67 262	–	–	–	–	–	–	–	67 262	67 262	67 262
Property, plant and equipment	3	1 420 500	–	–	–	–	–	743	743	1 421 243	1 528 265	1 603 817
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		41	–	–	–	–	–	–	–	41	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		7 238	–	–	–	–	–	–	–	7 238	7 238	7 238
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**1 495 314**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**1 496 057**	**1 603 038**	**1 678 591**
TOTAL ASSETS		**1 620 219**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 620 219**	**1 746 370**	**1 836 842**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		15 987	–	–	–	–	–	–	–	15 987	13 573	9 671
Consumer deposits		7 566	–	–	–	–	–	–	–	7 566	7 945	8 342
Trade and other payables from exchange transactions		221 608	–	–	–	–	–	(743)	(743)	220 865	199 237	177 264
Trade and other payables from non-exchange transactions		13 042	–	–	–	–	–	–	–	13 042	13 042	13 042
Provision		33 860	–	–	–	–	–	–	–	33 860	35 553	37 331
VAT Payable		11 122	–	–	–	–	–	–	–	11 122	11 122	11 122
Other current liabilities		5 110	–	–	–	–	–	–	–	5 110	5 366	5 634
Total current liabilities		**308 295**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**307 552**	**285 837**	**262 405**
Non current liabilities												
Financial liabilities	1	88 414	–	–	–	–	–	–	–	88 414	74 841	65 170
Provision	1	162 020	–	–	–	–	–	–	–	162 020	176 559	191 680
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		87 746	–	–	–	–	–	–	–	87 746	93 011	98 591
Total non current liabilities		**338 180**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**338 180**	**344 411**	**355 442**
TOTAL LIABILITIES		**646 475**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**645 732**	**630 248**	**617 846**
NET ASSETS	2	**973 744**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		973 744	–	–	–	–	–	743	743	974 487	1 116 121	1 218 996
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**973 744**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**

WC031 Theewaterskloof - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		177 139	–	–	–	–	–	–	–	177 139	185 996	195 296
Service charges		352 542	–	–	–	–	–	–	–	352 542	377 787	404 934
Other revenue		38 903	–	–	–	–	–	–	–	38 903	40 456	42 071
Transfers and Subsidies - Operational	1	180 298	–	–	–	–	1 202	–	1 202	181 500	185 737	189 690
Transfers and Subsidies - Capital	1	33 210	–	–	–	–	–	–	–	33 210	36 086	37 217
Interest		6 011	–	–	–	–	–	–	–	6 011	6 249	6 500
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(710 228)	–	–	–	–	(1 202)	–	(1 202)	(711 430)	(752 283)	(802 492)
Finance charges		(14 591)	–	–	–	–	–	–	–	(14 591)	(11 638)	(9 915)
Transfers and Subsidies	1	(12)	–	–	–	–	–	–	–	(12)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**63 272**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 272**	**68 391**	**63 302**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		872	–	–	–	–	–	–	–	872	(0)	(0)
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		(42 299)	–	–	–	–	–	(743)	(743)	(43 042)	(41 499)	(42 799)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(41 427)**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**(42 170)**	**(41 499)**	**(42 799)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		360	–	–	–	–	–	–	–	360	378	397
Payments												
Repayment of borrowing		(20 114)	–	–	–	–	–	–	–	(20 114)	(15 987)	(13 573)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(19 753)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(19 753)**	**(15 609)**	**(13 175)**
NET INCREASE/ (DECREASE) IN CASH HELD		**2 092**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**1 349**	**11 283**	**7 327**
Cash/cash equivalents at the year begin:	2	8 060	–	–	–	–	–	–	–	8 060	9 409	20 692
Cash/cash equivalents at the year end:	2	**10 151**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**9 409**	**20 692**	**28 019**

WC031 Theewaterskloof - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available											
Cash/cash equivalents at the year end	10 151	–	–	–	–	–	(743)	(743)	9 409	20 692	28 019
Other current investments > 90 days	–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	274	–	–	–	–	–	–	–	274	274	274
Cash and investments available:	**10 425**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**9 682**	**20 966**	**28 293**
Applications of cash and investments											
Unspent conditional transfers	9 543	–	–	–	–	–	–	–	9 543	9 543	9 543
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	124 954	–	–	–	–	–	–	–	124 319	96 353	67 749
Other provisions	38 970	–	–	–	–	–	–	–	38 970	40 919	42 964
Long term investments committed	–	–						–	–	–	–
Reserves to be backed by cash/investments	–	–						–	–	–	–
Total Application of cash and investments:	**173 467**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**172 831**	**146 814**	**120 256**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**(163 042)**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**(163 149)**	**(125 849)**	**(91 964)**
Creditors transferred to Debt Relief - Non-Current portion											
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**(163 042)**	**–**	**–**	**–**	**–**	**–**	**(743)**	**(743)**	**(163 149)**	**(125 849)**	**(91 964)**

WC031 Theewaterskloof - Table B9 Asset Management -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14		
R thousands	A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE											
Total New Assets *to be adjusted*	**100 372**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**100 372**	**110 201**	**98 038**
Roads Infrastructure	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	1 563	–	–	–	–	–	–	–	1 563	2 313	21 998
Sanitation Infrastructure	6 529	–	–	–	–	–	–	–	6 529	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	99 498	–	–	–	–	–	–	–	99 498	110 201	98 038
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	390	–	–	–	–	–	–	–	390	–	–
Furniture and Office Equipment	120	–	–	–	–	–	–	–	120	–	–
Machinery and Equipment	364	–	–	–	–	–	–	–	364	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	**91**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**91**	**–**	**–**
Roads Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	16	–	–	–	–	–	–	–	16	–	–
Machinery and Equipment	75	–	–	–	–	–	–	–	75	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table B9 Asset Management -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Total Upgrading of Existing Assets *to be adjusted*	**31 094**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**31 836**	**39 186**	**20 801**
Roads Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	700	–	–	–	–	–	–	–	700	6 271	6 554
Water Supply Infrastructure	8 928	–	–	–	–	–	–	–	8 928	32 915	14 247
Sanitation Infrastructure	15 614	–	–	–	–	–	–	–	15 614	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	25 242	–	–	–	–	–	–	–	25 242	39 186	20 801
Community Facilities	1 800	–	–	–	–	–	–	–	1 800	–	–
Sport and Recreation Facilities	4 051	–	–	–	–	–	743	743	4 794	–	–
Community Assets	5 851	–	–	–	–	–	743	743	6 594	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	131 556	–	–	–	–	–	743	743	132 299	149 387	118 839
Roads Infrastructure	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	700	–	–	–	–	–	–	–	700	6 271	6 554
Water Supply Infrastructure	10 491	–	–	–	–	–	–	–	10 491	35 228	36 245
Sanitation Infrastructure	22 144	–	–	–	–	–	–	–	22 144	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	124 740	–	–	–	–	–	–	–	124 740	149 387	118 839
Community Facilities	1 800	–	–	–	–	–	–	–	1 800	–	–
Sport and Recreation Facilities	4 051	–	–	–	–	–	743	743	4 794	–	–
Community Assets	5 851	–	–	–	–	–	743	743	6 594	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	390	–	–	–	–	–	–	–	390	–	–
Furniture and Office Equipment	136	–	–	–	–	–	–	–	136	–	–
Machinery and Equipment	439	–	–	–	–	–	–	–	439	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	**131 556**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**132 299**	**149 387**	**118 839**

WC031 Theewaterskloof - Table B9 Asset Management -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
ASSET REGISTER SUMMARY - PPE (WDV)	1 487 803	–	–	–	–	–	743	743	1 488 545	1 595 527	1 671 079
Roads Infrastructure	310 601	–	–	–	–	–	–	–	310 601	414 137	485 649
Storm water Infrastructure	48 467	–	–	–	–	–	–	–	48 467	47 960	47 432
Electrical Infrastructure	137 466	–	–	–	–	–	–	–	137 466	139 886	142 435
Water Supply Infrastructure	227 562	–	–	–	–	–	–	–	227 562	255 303	283 762
Sanitation Infrastructure	451 888	–	–	–	–	–	–	–	451 888	442 208	432 141
Solid Waste Infrastructure	46 935	–	–	–	–	–	–	–	46 935	37 774	28 245
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	1 222 920	–	–	–	–	–	–	–	1 222 920	1 337 268	1 419 665
Community Assets	8 157	–	–	–	–	–	743	743	8 900	8 157	8 157
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Investment properties	67 262	–	–	–	–	–	–	–	67 262	67 262	67 262
Other Assets	87 732	–	–	–	–	–	–	–	87 732	86 708	85 643
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	41	–	–	–	–	–	–	–	41	–	–
Computer Equipment	6 454	–	–	–	–	–	–	–	6 454	5 727	4 971
Furniture and Office Equipment	4 325	–	–	–	–	–	–	–	4 325	3 722	3 095
Machinery and Equipment	4 837	–	–	–	–	–	–	–	4 837	4 036	3 203
Transport Assets	44 243	–	–	–	–	–	–	–	44 243	40 816	37 251
Land	41 832	–	–	–	–	–	–	–	41 832	41 832	41 832
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**1 487 803**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**1 488 545**	**1 595 527**	**1 671 079**
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	40 079	–	–	–	–	–	–	–	40 079	41 633	43 300
Repairs and Maintenance by asset class	**152 566**	**–**	**–**	**–**	**–**	**800**	**(31)**	**770**	**153 335**	**161 409**	**170 805**
Roads Infrastructure	31 891	–	–	–	–	–	–	–	31 891	33 935	36 117
Storm water Infrastructure	260	–	–	–	–	–	–	–	260	270	281
Electrical Infrastructure	14 702	–	–	–	–	800	–	800	15 502	15 635	16 630
Water Supply Infrastructure	22 113	–	–	–	–	–	–	–	22 113	23 390	24 747
Sanitation Infrastructure	33 473	–	–	–	–	–	–	–	33 473	35 486	37 630
Solid Waste Infrastructure	2 621	–	–	–	–	–	–	–	2 621	2 779	2 947
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	105 060	–	–	–	–	800	–	800	105 860	111 496	118 353
Community Facilities	15 110	–	–	–	–	–	–	–	15 110	16 042	17 034
Sport and Recreation Facilities	288	–	–	–	–	–	–	–	288	300	312
Community Assets	15 398	–	–	–	–	–	–	–	15 398	16 341	17 346
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	31	–	–	–	–	–	–	–	31	32	33
Non-revenue Generating	31	–	–	–	–	–	(31)	(31)	–	32	33
Investment properties	61	–	–	–	–	–	(31)	(31)	31	63	66
Operational Buildings	11 903	–	–	–	–	–	–	–	11 903	12 558	13 253
Housing	744	–	–	–	–	–	–	–	744	774	805
Other Assets	12 647	–	–	–	–	–	–	–	12 647	13 332	14 057
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	10 139	–	–	–	–	–	–	–	10 139	10 545	10 967
Intangible Assets	10 139	–	–	–	–	–	–	–	10 139	10 545	10 967
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	222	–	–	–	–	–	–	–	222	230	240
Machinery and Equipment	950	–	–	–	–	–	–	–	950	988	1 027
Transport Assets	8 089	–	–	–	–	–	–	–	8 089	8 413	8 749
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**192 645**	**–**	**–**	**–**	**–**	**800**	**(31)**	**770**	**193 415**	**203 042**	**214 105**
Renewal and upgrading of Existing Assets as % of total capex	*23,7%*	*0,0%*							*24,1%*	*26,2%*	*17,5%*
Renewal and upgrading of Existing Assets as % of deprecn"	*77,8%*	*0,0%*							*79,7%*	*94,1%*	*48,0%*
R&M as a % of PPE	*10,3%*	*0,0%*							*10,3%*	*10,1%*	*10,2%*
Renewal and upgrading and R&M as a % of PPE	*12,4%*	*0,0%*							*12,4%*	*12,6%*	*11,5%*

WC031 Theewaterskloof - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		43	–	–	–	–	–	–	–	43	44	45
Piped water inside yard (but not in dwelling)		15	–	–	–	–	–	–	–	15	15	16
Using public tap (at least min.service level)	2	9	–	–	–	–	–	–	–	9	9	9
Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		66	–	–	–	–	–	–	–	66	68	70
Using public tap (< min.service level)	3	0	–	–	–	–	–	–	–	0	0	0
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–	–	–
No water supply		2	–	–	–	–	–	–	–	2	2	2
Below Minimum Servic Level sub-total		2	–	–	–	–	–	–	–	2	2	2
Total number of households	5	**68**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**68**	**70**	**72**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		20	–	–	–	–	–	–	–	20	21	22
Flush toilet (with septic tank)		16	–	–	–	–	–	–	–	16	16	16
Chemical toilet		0	–	–	–	–	–	–	–	0	0	0
Pit toilet (ventilated)		0	–	–	–	–	–	–	–	0	0	0
Other toilet provisions (> min.service level)		8	–	–	–	–	–	–	–	8	8	8
Minimum Service Level and Above sub-total		44	–	–	–	–	–	–	–	44	44	46
Bucket toilet		0	–	–	–	–	–	–	–	0	0	0
Other toilet provisions (< min.service level)		0	–	–	–	–	–	–	–	0	0	0
No toilet provisions		1	–	–	–	–	–	–	–	1	1	1
Below Minimum Servic Level sub-total		1	–	–	–	–	–	–	–	1	1	1
Total number of households	5	**44**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**44**	**45**	**46**
Energy:												
Electricity (at least min. service level)		0	–	–	–	–	–	–	–	39	0	0
Electricity - prepaid (> min.service level)		9	–	–	–	–	–	–	–	8 500	9	9
Minimum Service Level and Above sub-total		9	–	–	–	–	–	–	–	9	9	9
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**9**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**9**	**9**	**9**
Refuse:												
Removed at least once a week (min.service)		44	–	–	–	–	–	–	–	44	44	44
Minimum Service Level and Above sub-total		44	–	–	–	–	–	–	–	44	44	44
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**44**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**44**	**44**	**44**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		(16 722)	–	–	–	–	–	–	–	(16 722)	(18 059)	(19 504)
Sanitation (free sanitation service to indigent households)		(15 471)	–	–	–	–	–	–	–	(15 471)	(16 090)	(16 734)
Electricity/other energy (50kwh per indigent household per month)		(7 210)	–	–	–	–	–	–	–	(7 210)	(7 787)	(8 410)
Refuse (removed once a week for indigent households)		(18 599)	–	–	–	–	–	–	–	(18 599)	(19 343)	(20 117)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**(58 002)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(58 002)**	**(61 279)**	**(64 764)**
Highest level of free service provided												
Property rates (R'000 value threshold)		100 000	-	-	-	-	-	-	-	100 000	100 000	100 000
Water (kilolitres per household per month)		6	-	-	-	-	-	-	-	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		234	-	-	-	-	-	-	-	234	242	249
Electricity (kw per household per month)		70	-	-	-	-	-	-	-	70	70	70
Refuse (average litres per week)		280	-	-	-	-	-	-	-	280	290	299
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(1 290)	–	–	–	–	–	–	–	(1 290)	(1 355)	(1 423)
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(1 290)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(1 290)**	**(1 355)**	**(1 423)**

WC031 Theewaterskloof - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Exchange revenue											
Service charges - Electricity											
Connection/Reconnection	7 417	-	-	-	-	-	-	–	7 417	8 011	8 652
Electricity Sales	179 052	-	-	-	-	-	-	–	179 052	193 376	208 846
Total Service charges - Electricity	**186 470**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**186 470**	**201 387**	**217 498**
Less Cost of Free Basis Services (50 kwh per indigent household per month	(7 210)	-	-	-	-	-	-	–	(7 210)	(7 787)	(8 410)
Net Service charges - Electricity	**179 259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**179 259**	**193 600**	**209 088**
Service charges - Water											
Connection/Disconnection	1 889	-	-	-	-	-	-	–	1 889	2 040	2 203
Industrial Water	35 801	-	-	-	-	-	-	–	35 801	38 665	41 758
Sale	104 311	-	-	-	-	-	-	–	104 311	112 656	121 668
Total Service charges - Water	**142 001**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**142 001**	**153 361**	**165 629**
Less Cost of Free Basis Services (6 kilolitres per indigent household per month	(16 722)	-	-	-	-	-	-	–	(16 722)	(18 059)	(19 504)
Net Service charges - Water	**125 279**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**125 279**	**135 301**	**146 125**
Service charges - Waste Water Management											
Connection/Reconnection	198	-	-	-	-	-	-	–	198	205	214
Industrial Effluent	10 170	-	-	-	-	-	-	–	10 170	10 577	11 000
Pump/Removal of Waste Water	2 377	-	-	-	-	-	-	–	2 377	2 472	2 571
Sanitation Charges	54 964	-	-	-	-	-	-	–	54 964	57 162	59 449
Total Service charges - Waste Water Management	**67 709**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**67 709**	**70 417**	**73 234**
Less Cost of Free Basis Services (free sanitation service to indigent households)	(15 471)	-	-	-	-	-	-	–	(15 471)	(16 090)	(16 734)
Net Service charges - Waste Water Management	**52 237**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52 237**	**54 327**	**56 500**
Service charges - Waste Management											
Disposal Facilities	3 035	-	-	-	-	-	-	–	3 035	3 157	3 283
Refuse Removal	67 722	-	-	-	-	-	-	–	67 722	70 431	73 248
Total refuse removal revenue	**70 757**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**70 757**	**73 587**	**76 531**
Less Cost of Free Basis Services (removed once a week to indigent households)	(18 599)	-	-	-	-	-	-	–	(18 599)	(19 343)	(20 117)
Net Service charges - Waste Management	**52 158**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52 158**	**54 244**	**56 414**
Sales of Goods and Rendering of Services											
Advertisements	1	-	-	-	-	-	-	–	1	1	1
Application Fees for Land Usage	13 312	-	-	-	-	-	-	–	13 312	13 845	14 399
Building Plan Approval	1 850	-	-	-	-	-	-	–	1 850	1 924	2 001
Building Plan Clause Levy	80	-	-	-	-	-	-	–	80	83	87
Cemetery and Burial	750	-	-	-	-	-	-	–	750	780	811
Clearance Certificates	240	-	-	-	-	-	-	–	240	250	260
Encroachment Fees	100	-	-	-	-	-	-	–	100	104	108
Entrance Fees	1	-	-	-	-	-	-	–	1	1	1
Escort Fees	30	-	-	-	-	-	-	–	30	31	32
Legal Fees	301	-	-	-	-	-	-	–	301	313	326
Library Fees	2	-	-	-	-	-	-	–	2	2	2
Photo copies, Faxes and Telephone charges	89	-	-	-	-	-	-	–	89	92	96
Sale of Goods	200	-	-	-	-	-	-	–	200	208	216
Town Planning and Servitudes	1	-	-	-	-	-	-	–	1	1	1
Total Sales of Goods and Rendering of Services	**16 956**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**16 956**	**17 634**	**18 339**
Agency Services											
District Municipalities											
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National											
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial											
Western Cape	8 291	-	-	-	-	-	-	–	8 291	8 623	8 968
Total Provincial	**8 291**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8 291**	**8 623**	**8 968**
Total Agency Services	**8 291**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8 291**	**8 623**	**8 968**
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity	2 287	-	-	-	-	-	-	–	2 287	2 470	2 668
Service Charges	169	-	-	-	-	-	-	–	169	176	183
Waste Management	9 782	-	-	-	-	-	-	–	9 782	10 173	10 580
Waste Water Management	7 966	-	-	-	-	-	-	–	7 966	8 285	8 616
Water	8 356	-	-	-	-	-	-	–	8 356	9 024	9 746
Shared Services	-	-	-	-	-	-	-	–	–	-	-
Total Interest earned from Receivables	**28 561**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28 561**	**30 129**	**31 794**
Interest earned from Current and Non Current Assets											
Bank Accounts	1 549	-	-	-	-	-	-	–	1 549	1 610	1 675
Financial Assets	220	-	-	-	-	-	-	–	220	220	220
Short Term Investments and Call Accounts	1 000	-	-	-	-	-	-	–	1 000	1 000	1 000
Total Interest earned from Current and Non Current Assets	**2 769**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 769**	**2 830**	**2 895**
Dividends											
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land											
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rental from Fixed Assets											
Investment Property	1 000	-	-	-	-	-	-	–	1 000	1 040	1 082
Property Plant and Equipment	300	-	-	-	-	-	-	–	300	312	324
Total Market Related	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 300**	**1 352**	**1 406**
Non-market Related											
Total Non-market Related	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rental from Fixed Assets	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 300**	**1 352**	**1 406**
Licences or Permits											
Filming Fees	1	-	-	-	-	-	-	–	1	1	1
Trading	75	-	-	-	-	-	-	–	75	75	75
Total Licences or Permits	**76**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**76**	**76**	**76**
Special Rating Levies											
Total Special Rating Levies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Development Charges	1 000	-	-	-	-	-	-	–	1 000	1 040	1 082
Operational Revenue											
Administrative Handling Fees	5	-	-	-	-	-	-	–	5	5	5
Collection Charges	2 100	-	-	-	-	-	-	–	2 100	2 184	2 271
Commission	100	-	-	-	-	-	-	–	100	104	108
Incidental Cash Surpluses	70	-	-	-	-	-	-	–	70	73	76
Insurance Refund	500	-	-	-	-	-	-	–	500	520	541
Merchandising, Jobbing and Contracts	372	-	-	-	-	-	-	–	372	386	402
Recovery Maintenance	1	-	-	-	-	-	-	–	1	1	1
Request for Information	20	-	-	-	-	-	-	–	20	21	22

WC031 Theewaterskloof - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Staff and Councillors Recoveries	558	-	-	-	-	-	-	–	558	580	603
Total Operational Revenue	**3 725**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 725**	**3 874**	**4 029**
Non-Exchange revenue											
Property Rates											
Agricultural Properties	42 489	-	-	-	-	-	-	–	42 489	44 614	46 844
Business and Commercial Properties	47 821	-	-	-	-	-	-	–	47 821	50 212	52 723
Industrial Properties	5 666	-	-	-	-	-	-	–	5 666	5 949	6 247
Mining Properties	49	-	-	-	-	-	-	–	49	52	54
Public Benefit Organisations	102	-	-	-	-	-	-	–	102	107	112
Public Service Purposes Properties	12 236	-	-	-	-	-	-	–	12 236	12 847	13 490
Residential Properties	69 105	-	-	-	-	-	-	–	69 105	72 560	76 188
Vacant Land	3 113	-	-	-	-	-	-	–	3 113	3 269	3 432
Total Property Rates	**180 581**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**180 581**	**189 610**	**199 091**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(1 290)	-	-	-	-	-	-	–	(1 290)	(1 355)	(1 423)
Net Property Rates	**179 291**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**179 291**	**188 255**	**197 668**
Surcharges and Taxes											
Total Surcharges and Taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits											
Fines	43 521	-	-	-	-	-	-	–	43 521	45 262	47 072
Forfeits	0	-	-	-	-	-	743	743	743	0	0
Penalties	150	-	-	-	-	-	-	–	150	156	162
Total Fines, Penalties and Forfeits	**43 671**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**44 414**	**45 418**	**47 235**
Licences or Permits											
Total Licences or Permits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer and subsidies - Operational											
Allocations In-kind											
Provincial Government	84 964	-	-	-	-	-	-	–	84 964	57 200	-
Total Allocations In-kind	**84 964**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**84 964**	**57 200**	**-**
Monetary Allocations											
Departmental Agencies and Accounts	-	-	-	-	-	202	-	202	202	-	-
National Governments	166 759	-	-	-	-	-	-	–	166 759	173 561	177 245
Provincial Government	13 539	-	-	-	-	1 000	-	1 000	14 539	12 176	12 445
Total Monetary Allocations	**180 298**	**-**	**-**	**-**	**-**	**1 202**	**-**	**1 202**	**181 500**	**185 737**	**189 690**
Total Transfer and subsidies - Operational	**265 262**	**-**	**-**	**-**	**-**	**1 202**	**-**	**1 202**	**266 464**	**242 937**	**189 690**
Interest Receivables											
Property Rates	3 863	-	-	-	-	-	-	–	3 863	4 056	4 259
Service Charges											
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables	**3 863**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 863**	**4 056**	**4 259**
Operational Revenue - Service Charges											
Electricity - Availability Charges	2 152	-	-	-	-	-	-	–	2 152	2 325	2 511
Waste Management - Availability Charges	920	-	-	-	-	-	-	–	920	957	995
Waste Water Management - Availability Charges	1 005	-	-	-	-	-	-	–	1 005	1 046	1 087
Water - Availability Charges	2 452	-	-	-	-	-	-	–	2 452	2 648	2 860
Total Operational Revenue - Service Charges	**6 529**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6 529**	**6 975**	**7 453**
Gains on Disposal of Fixed and Intangible Assets											
Property, Plant and Equipment	872	-	-	-	-	-	-	–	872	-	-
Total Disposal of Fixed and Intangible Assets	**872**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**872**	**-**	**-**
Other Gains											
Debt waived	15 000	-	-	-	-	-	-	–	15 000	-	-
Inventory											
Total Inventory	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments											
Long Service Awards	465	-	-	-	-	-	-	–	465	465	465
Medical	3 175	-	-	-	-	-	-	–	3 175	3 175	3 175
Total Actuarial Assessments	**3 640**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 640**	**3 640**	**3 640**
Total Fair Value Adjustment	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange	200	-	-	-	-	-	-	–	200	200	200
Total Other Gains	**18 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18 840**	**3 840**	**3 840**
Total Revenue	**989 939**	**-**	**-**	**-**	**-**	**1 202**	**743**	**1 944**	**991 884**	**994 511**	**986 860**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	214 473	-	-	-	-	-	-	–	214 473	229 475	245 564
Bonuses	17 227	-	-	-	-	-	-	–	17 227	18 434	19 729
Allowance											
Cellular and Telephone	1 192	-	-	-	-	-	-	–	1 192	1 278	1 370
Housing Benefits	1 076	-	-	-	-	-	-	–	1 076	1 152	1 234
Travel or Motor Vehicle	13 973	-	-	-	-	-	-	–	13 973	14 973	16 046
Total Allowance	**16 241**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**16 241**	**17 404**	**18 650**
Service Related Benefits											
Acting	597	-	-	-	-	-	-	–	597	641	687
Leave Pay	500	-	-	-	-	-	-	–	500	536	575
Long Service Award	1 626	-	-	-	-	-	-	–	1 626	1 737	1 857
Overtime	9 461	-	-	-	-	-	-	–	9 461	10 147	10 883
Standby Allowance	3 517	-	-	-	-	-	-	–	3 517	3 772	4 045
Total Service Related Benefits	**15 701**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15 701**	**16 833**	**18 047**
Total Salaries and Allowances	**263 642**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**263 642**	**282 145**	**301 990**
Social Contributions											
Bargaining Council	114	-	-	-	-	-	-	–	114	122	130
Group Life Insurance	3 672	-	-	-	-	-	-	–	3 672	3 929	4 204
Medical	11 698	-	-	-	-	-	-	–	11 698	12 513	13 387
Pension	36 570	-	-	-	-	-	-	–	36 570	39 232	42 081
Unemployment Insurance	1 508	-	-	-	-	-	-	–	1 508	1 612	1 725
Total Social Contributions	**53 562**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**53 562**	**57 408**	**61 527**
Medical	2 669	-	-	-	-	-	-	–	2 669	2 863	3 070
Total Post-retirement Benefit	**2 669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 669**	**2 863**	**3 070**
Sub-Total	**319 873**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**319 873**	**342 416**	**366 587**
Total Employee Related Cost	**319 873**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**319 873**	**342 416**	**366 587**
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary	13 130	-	-	-	-	-	-	–	**13 130**	13 655	14 201
Cell phone Allowance	1 406	-	-	-	-	-	-	–	**1 406**	1 462	1 521

WC031 Theewaterskloof - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Motor Vehicle Allowance	41	-	-	-	-	-	-	–	**41**	43	44
Total Allowances and Service Related Benefits	**14 577**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 577**	**15 160**	**15 767**
Social Contributions											
Medial Aid Benefits	37	-	-	-	-	-	-	–	**37**	39	40
Total Social Contributions	**37**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37**	**39**	**40**
Total Remuneration of Councillors	**14 614**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 614**	**15 199**	**15 807**
Bulk Purchases - Electricity											
ESKOM	152 134	-	-	-	-	-	-	–	**152 134**	167 347	184 082
Independent Power Producers											
Green Electricity											
Total Green Electricity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Renewable, Cogen, etc	7	-	-	-	-	-	-	–	**7**	7	8
Total Independent Power Producers	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7**	**7**	**8**
Total Bulk Purchases - Electricity	**152 140**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**152 140**	**167 354**	**184 089**
Inventory Consumed											
Consumables	2 839	-	-	-	-	-	-	–	**2 839**	2 942	3 057
Materials and Supplies	12 865	-	-	-	-	-	-	–	**12 865**	13 376	13 908
Water	28 698	-	-	-	-	-	-	–	**28 698**	30 994	33 474
Sub-total	**44 402**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44 402**	**47 312**	**50 440**
Total Inventory Consumed	**44 402**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44 402**	**47 312**	**50 440**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity	1 808	-	-	-	-	-	-	–	**1 808**	1 989	2 188
Waste Management	11 260	-	-	-	-	-	-	–	**11 260**	11 823	12 414
Waste Water Management	10 532	-	-	-	-	-	-	–	**10 532**	11 059	11 612
Water	18 521	-	-	-	-	-	-	–	**18 521**	20 003	21 603
Non Specific Accounts	26 883	-	-	-	-	-	-	–	**26 883**	27 958	29 077
Total Trade and Other Receivables from Exchange Transactions	**69 004**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**69 004**	**72 831**	**76 893**
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General	3 234	-	-	-	-	-	-	–	**3 234**	3 396	3 565
Total Property Rates	**3 234**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 234**	**3 396**	**3 565**
Service Charges											
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts	35 588	-	-	-	-	-	-	–	**35 588**	37 012	38 492
Total Other Receivables from Non-exchange Revenue	**38 822**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**38 822**	**40 407**	**42 057**
Total Debt Impairment	**107 826**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**107 826**	**113 239**	**118 950**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets	58	-	-	-	-	-	-	–	**58**	11	13
Total Amortisation	**58**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**58**	**11**	**13**
Depreciation											
Computer Equipment	699	-	-	-	-	-	-	–	**699**	727	756
Electrical Infrastructure	3 703	-	-	-	-	-	-	–	**3 703**	3 851	4 005
Furniture and Office Equipment	580	-	-	-	-	-	-	–	**580**	603	627
Machinery and Equipment	770	-	-	-	-	-	-	–	**770**	801	833
Other Assets	984	-	-	-	-	-	-	–	**984**	1 024	1 065
Roads Infrastructure	4 186	-	-	-	-	-	-	–	**4 186**	4 353	4 527
Sanitation Infrastructure	9 307	-	-	-	-	-	-	–	**9 307**	9 680	10 067
Solid Waste Infrastructure	3 099	-	-	-	-	-	-	–	**3 099**	3 223	3 352
Storm water Infrastructure	488	-	-	-	-	-	-	–	**488**	508	528
Transport Assets	3 296	-	-	-	-	-	-	–	**3 296**	3 428	3 565
Water Supply Infrastructure	7 199	-	-	-	-	-	-	–	**7 199**	7 487	7 786
Total Depreciation	**34 311**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34 311**	**35 683**	**37 111**
Capital Impairment Losses and Reversals											
Solid Waste Infrastructure	5 710	-	-	-	-	-	-	–	**5 710**	5 938	6 176
Total Property, Plant and Equipment	**5 710**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 710**	**5 938**	**6 176**
Total Capital Impairment Losses and Reversals	**5 710**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 710**	**5 938**	**6 176**
Total Depreciation, Amortisation and Impairment	**40 079**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**40 079**	**41 633**	**43 300**
Interest, Dividends and Rent on Land											
Dividends Paid	-	-	-	-	-	-	-	–	–	-	-
Interest Paid	52 465	-	-	-	-	-	-	–	**52 465**	35 071	33 930
Rent on Land	-	-	-	-	-	-	-	–	–	-	-
Total Interest, Dividends and Rent on Land	**52 465**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52 465**	**35 071**	**33 930**
Contracted Services											
Consultants and Professional Services	11 742	-	-	-	-	-	-	–	**11 742**	12 179	12 706
Contractors	40 352	-	-	-	-	-	-	–	**40 352**	41 979	43 649
Outsourced Services	14 958	-	-	-	-	1 000	-	**1 000**	**15 958**	12 051	12 679
Total Contracted Services	**67 052**	**-**	**-**	**-**	**-**	**1 000**	**-**	**1 000**	**68 052**	**66 209**	**69 034**
Transfers and Subsidies											
Capital											
Total Capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational											
Monetary Allocations	84 976	-	-	-	-	-	-	–	**84 976**	57 200	-
Total Operational	**84 976**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**84 976**	**57 200**	**-**
Total Transfers and Subsidies	**84 976**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**84 976**	**57 200**	**-**
Irrecoverable Debts Written Off											
Exchange											
Electricity	14	-	-	-	-	-	-	–	**14**	15	17
Waste Management	3 452	-	-	-	-	-	-	–	**3 452**	3 625	3 806
Waste Water Management	2 806	-	-	-	-	-	-	–	**2 806**	2 946	3 094
Water	8 548	-	-	-	-	-	-	–	**8 548**	9 232	9 970
Total Exchange	**14 820**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 820**	**15 818**	**16 887**
Non-exchange											
Property Rates	996	-	-	-	-	-	-	–	**996**	1 046	1 098
Total Non-exchange	**996**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**996**	**1 046**	**1 098**
Total Irrecoverable Debts Written Off	**15 816**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15 816**	**16 864**	**17 985**
Operational Cost and Other Cost											
Operational Cost											
Advertising, Publicity and Marketing	449	-	-	-	-	-	-	–	**449**	467	486
Bank Charges, Facility and Card Fees	1 050	-	-	-	-	-	-	–	**1 050**	1 092	1 136
Bursaries (Employees)	50	-	-	-	-	202	-	**202**	**252**	50	50
Commission	1 400	-	-	-	-	-	-	–	**1 400**	1 456	1 514
Communication	737	-	-	-	-	-	-	–	**737**	766	797
Courier and Delivery Services	15	-	-	-	-	-	-	–	**15**	16	16

WC031 Theewaterskloof - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Drivers Licences and Permits	600	-	-	-	-	-	-	–	**600**	624	649
Dumping Fees (District Council)	4 220	-	-	-	-	-	-	–	**4 220**	4 353	4 494
Entertainment	-	-	-	-	-	-	-	–	**–**	2	2
External Audit Fees	6 500	-	-	-	-	-	-	–	**6 500**	6 760	7 030
External Computer Service	12 578	-	-	-	-	-	-	–	**12 578**	13 081	13 605
Full Time Union Representative	220	-	-	-	-	-	-	–	**220**	229	238
Hire Charges	1 858	-	-	-	-	-	-	–	**1 858**	1 933	2 010
Indigent Relief	5 400	-	-	-	-	-	-	–	**5 400**	5 616	5 841
Insurance Underwriting	2 595	-	-	-	-	-	-	–	**2 595**	2 698	2 805
Municipal Services	25 614	-	-	-	-	-	-	–	**25 614**	26 638	27 704
Personnel Agency Fees [Personnel Recruitment Costs]	30	-	-	-	-	-	-	–	**30**	31	32
Printing, Publications and Books	48	-	-	-	-	-	-	–	**48**	50	52
Professional Bodies, Membership and Subscriptior	3 328	-	-	-	-	-	-	–	**3 328**	3 461	3 599
Registration Fees	502	-	-	-	-	-	-	–	**502**	481	500
Servitudes and Land Surveys	47	-	-	-	-	-	-	–	**47**	49	51
Signage	277	-	-	-	-	-	-	–	**277**	288	299
Skills Development Fund Levy	2 239	-	-	-	-	-	-	–	**2 239**	2 326	2 416
Travel and Subsistence	1 582	-	-	-	-	-	-	–	**1 582**	1 644	1 709
Uniform and Protective Clothing	1 501	-	-	-	-	-	-	–	**1 501**	1 561	1 623
Vehicle Tracking	450	-	-	-	-	-	-	–	**450**	468	487
Ward Committees	169	-	-	-	-	-	-	–	**169**	175	182
Wet Fuel	10 770	-	-	-	-	-	-	–	**10 770**	11 201	11 649
Workmens Compensation Fund	2 200	-	-	-	-	-	-	–	**2 200**	2 288	2 380
Total Operational Cost	**86 429**	**-**	**-**	**-**	**-**	**202**	**-**	**202**	**86 631**	**89 803**	**93 355**
Operating Leases											
Community Assets	10	-	-	-	-	-	-	–	**10**	10	11
Other Assets	88	-	-	-	-	-	-	–	**88**	88	88
Total Operational Leases	**98**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**98**	**99**
Total Operational Cost and Other Cost	**86 526**	**-**	**-**	**-**	**-**	**202**	**-**	**202**	**86 728**	**89 901**	**93 453**
Disposal of Fixed and Intangible Assets											
Property, Plant and Equipment	0	-	-	-	-	-	-	–	**0**	0	0
Total Disposal of Fixed and Intangible Assets	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**0**	**0**
Other Losses											
Inventory											
Total Inventory	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water Losses											
Apparent Losses											
Total Apparent Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Data Transfer and Management Errors	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Real Losses											
Total Real Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Water Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Long Service Awards	465	-	-	-	-	-	-	–	**465**	465	465
Medical	3 175	-	-	-	-	-	-	–	**3 175**	3 175	3 175
Pension Funds	-	-	-	-	-	-	-	–	**–**	-	-
Total Actuarial Assessments	**3 640**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 640**	**3 640**	**3 640**
Total Fair Value Adjustment	**3 640**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 640**	**3 640**	**3 640**
Foreign Exchange	40	-	-	-	-	-	-	–	**40**	40	40
Total Other Losses	**3 680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 680**	**3 680**	**3 680**
Total Expenditure	**989 449**	**-**	**-**	**-**	**-**	**1 202**	**-**	**1 202**	**990 651**	**996 078**	**997 256**
Surplus/(Deficit)	**490**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**1 232**	**(1 566)**	**(10 395)**
Transfers and subsidies - capital (monetary allocations)											
National Government	32 510	-	-	-	-	-	-	–	**32 510**	36 086	37 217
Provincial Governments	700	-	-	-	-	-	-	–	**700**	-	-
Total Transfers and subsidies - capital (monetary allocations)	**33 210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33 210**	**36 086**	**37 217**
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts	40	-	-	-	-	-	-	–	**40**	-	-
Provincial Governments	89 217	-	-	-	-	-	-	–	**89 217**	107 888	76 040
Total Transfers and subsidies - capital (in-kind)	**89 257**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**89 257**	**107 888**	**76 040**
Surplus/(Deficit) after capital transfers and contributions	**122 956**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**123 699**	**142 408**	**102 861**
Income Tax											
Total Income Tax	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax	**122 956**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**123 699**	**142 408**	**102 861**
Surplus/(Deficit) attributable to municipality	**122 956**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**123 699**	**142 408**	**102 861**
Surplus/(Deficit) for the year	**122 956**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**123 699**	**142 408**	**102 861**
Repairs and Maintenance by Expenditure Item											
Employee related costs	84 419	-	-	-	-	-	-	–	**84 419**	90 539	97 103
Inventory Consumed (Project Maintenance)	8 115	-	-	-	-	-	-	–	**8 115**	8 437	8 771
Contracted Services	29 655	-	-	-	-	800	-	**800**	**30 455**	30 842	32 075
Operational Costs	-	-	-	-	-	-	30 346	**30 346**	**30 346**	31 592	32 855
Total Repairs and Maintenance Expenditure	**122 189**	**-**	**-**	**-**	**-**	**800**	**30 346**	**31 146**	**153 335**	**161 409**	**170 805**

WC031 Theewaterskloof - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	4	5	6	7	8	9	10	11			
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Cash at Bank	10 144	–	–	–	–	–	(743)	(743)	9 401	21 427	28 754
Cash on Hand	7	–	–	–	–	–	–	–	7	7	7
Total Cash and Cash Equivalents	**10 151**	**-**	**-**	**-**	**-**	**-**	**(743)**	**(743)**	**9 409**	**21 435**	**28 762**
Short term Investments											
Trade and other receivables from exchange transactions											
Electricity	17 008	-	-	-	-	-	-	–	17 008	16 621	16 203
Waste Management	126 249	-	-	-	-	-	-	–	126 249	143 227	160 885
Waste Water Management	107 455	-	-	-	-	-	-	–	107 455	123 536	140 260
Water	115 962	-	-	-	-	-	-	–	115 962	148 705	184 067
Other trade receivables from exchange transactions	165 867	-	-	-	-	-	-	–	165 867	196 633	229 080
VAT Receivable Input Tax Accrual	20 952	-	-	-	-	-	-	–	20 952	20 952	20 952
Gross: Trade and other receivables from exchange transactions	**553 493**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**553 493**	**649 674**	**751 447**
Less: Impairment for debt											
Impairment for Electricity	(5 569)	-	-	-	-	-	-	–	(5 569)	(7 573)	(9 778)
Impairment for Waste Management	(108 392)	-	-	-	-	-	-	–	(108 392)	(123 840)	(140 060)
Impairment for Waste Water Management	(100 368)	-	-	-	-	-	-	–	(100 368)	(114 373)	(129 078)
Impairment for Water	(105 327)	-	-	-	-	-	-	–	(105 327)	(134 561)	(166 135)
Impairment for other trade receivalbes from exchange transactions	(159 345)	-	-	-	-	-	-	–	(159 345)	(187 303)	(216 380)
Total Less: Impairment for debt	**(479 001)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(479 001)**	**(567 650)**	**(661 430)**
Total net Trade and other receivables from Exchange Transactions	**74 492**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74 492**	**82 024**	**90 017**
Receivables from non-exchange transactions											
Property rates											
Property Rates General	53 956	-	-	-	-	-	-	–	53 956	56 216	58 588
Gross: Property rates	**53 956**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**53 956**	**56 216**	**58 588**
Less: Impairment of Property rates	(38 970)	-	-	-	-	-	-	–	(38 970)	(43 412)	(48 075)
Net Property rates	**14 986**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 986**	**12 804**	**10 512**
Other receivables from non-exchange transactions	141 207	-	-	-	-	-	-	–	141 207	180 013	220 396
Less:Impairment for other receivables from non-exchange transactions	(126 726)	-	-	-	-	-	-	–	(126 726)	(163 737)	(202 229)
Net other receivables from non-exchange transactions	**14 482**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 482**	**16 276**	**18 167**
Total net Receivables from non-exchange transactions	**29 468**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29 468**	**29 080**	**28 679**
Current Portion of Non-current Receivables											
Finance Lease Receivable	2 267	-	-	-	-	-	-	–	2 267	2 267	2 267
Total Current Portion of Non-current Receivables	**2 267**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 267**	**2 267**	**2 267**
Inventory											
Materials and Supplies	7 012	-	-	-	-	-	-	–	7 012	7 012	7 012
Water	847	-	-	-	-	-	-	–	847	847	847
Total Inventory	**7 859**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7 859**	**7 859**	**7 859**
VAT Receivable											
Total VAT Receivable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other current assets											
Operating Lease - Straight Lining	668	-	-	-	-	-	-	–	668	668	668
Total Other current assets	**668**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**668**	**668**	**668**
Total Current Assets	**124 904**	**-**	**-**	**-**	**-**	**-**	**(743)**	**(743)**	**124 162**	**143 331**	**158 252**
Non-current Assets											
Investments											
Listed/Unlisted Bonds and Stocks	274	-	-	-	-	-	-	–	274	274	274
Total Investments	**274**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**274**	**274**	**274**
Investment Property											
Investment Property at Cost / Fair Value	76 186	-	-	-	-	-	-	–	76 186	76 186	76 186
Less: Accumulated Depreciation	(1 303)	-	-	-	-	-	-	–	(1 303)	(1 303)	(1 303)
Less: Accumulated Impairment	(7 621)	-	-	-	-	-	-	–	(7 621)	(7 621)	(7 621)
Total Investment Property	**67 262**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**67 262**	**67 262**	**67 262**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation	1 903 640	-	-	-	-	-	743	743	1 904 383	2 053 027	2 171 866
Less: Accumulated Depreciation	(451 678)	-	-	-	-	-	-	–	(451 678)	(493 300)	(536 587)
Less: Accumulated Impairment	(31 462)	-	-	-	-	-	-	–	(31 462)	(31 462)	(31 462)
Total Property, Plant and Equipment	**1 420 500**	**-**	**-**	**-**	**-**	**-**	**743**	**743**	**1 421 243**	**1 528 265**	**1 603 817**
Construction Work-in-progress											
Total Construction Work-in-progress	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets											
Total Biological Assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Total Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets											
Total Heritage Assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intangible Assets											
Intangible Assets at Cost / Revaluation	622	-	-	-	-	-	-	–	622	-	-
Less: Accumulated Amortisation	(581)	-	-	-	-	-	-	–	(581)	-	-
Total Intangible Assets	**41**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**41**	**-**	**-**
Trade and other receivables from exchange transactions											

WC031 Theewaterskloof - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions											
Finance Lease Receivable	7 238	-	-	-	-	-	-	–	7 238	7 238	7 238
Total Non-current Receivables from Non-exchange Transactions	**7 238**	-	-	-	-	-	-	-	**7 238**	**7 238**	**7 238**
Other non-current assets											
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	**1 495 314**	-	-	-	-	-	**743**	**743**	**1 496 057**	**1 603 038**	**1 678 591**
TOTAL ASSETS	**1 620 219**	-	-	-	-	-	-	-	**1 620 219**	**1 746 370**	**1 836 842**
Liabilities											
Current Liabilities											
Bank Overdraft											
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Current portion of Non-current Borrowings	15 987	-	-	-	-	-	-	–	15 987	13 573	9 671
Total Financial Liabilities	**15 987**	-	-	-	-	-	-	-	**15 987**	**13 573**	**9 671**
Consumer Deposits											
Electricity	7 566	-	-	-	-	-	-	–	7 566	7 945	8 342
Total Consumer Deposits	**7 566**	-	-	-	-	-	-	-	**7 566**	**7 945**	**8 342**
Trade and Other Payable Exchange Transactions											
Accrued Interest	3 230	-	-	-	-	-	-	–	3 230	3 230	3 230
Advance Payments	8 028	-	-	-	-	-	-	–	8 028	8 028	8 028
Control, Clearing and Interface Accounts	3 608	-	-	-	-	-	-	–	3 608	3 608	3 608
Payables and Accruals	190 637	-	-	-	-	-	-	–	190 637	168 266	146 293
Retentions	9 911	-	-	-	-	-	(743)	(743)	9 169	9 911	9 911
Unallocated Deposits	6 194	-	-	-	-	-	-	–	6 194	6 194	6 194
Total Trade and Other Payable Exchange Transactions	**221 608**	-	-	-	-	-	**(743)**	**(743)**	**220 865**	**199 237**	**177 264**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Operational	124	-	-	-	-	-	-	–	124	124	124
Total Transfers and Subsidies Payable	**124**	-	-	-	-	-	-	-	**124**	**124**	**124**
Transfers and Subsidies Unspent											
Operational	9 543	-	-	-	-	-	-	–	9 543	9 543	9 543
Total Transfers and Subsidies Unspent	**9 543**	-	-	-	-	-	-	-	**9 543**	**9 543**	**9 543**
VAT Payables Output Tax Accrual	31 947	-	-	-	-	-	-	–	31 947	31 947	31 947
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(28 572)	-	-	-	-	-	-	–	(28 572)	(28 572)	(28 572)
Total Trade and Other Payable Non-exchange Transactions	**13 042**	-	-	-	-	-	-	-	**13 042**	**13 042**	**13 042**
Provision											
Bonus	8 226	-	-	-	-	-	-	–	8 226	8 637	9 069
Insurance Claims	302	-	-	-	-	-	-	–	302	317	333
Leave	25 320	-	-	-	-	-	-	–	25 320	26 586	27 916
Pension Fund Investment Return Shortfall	12	-	-	-	-	-	-	–	12	12	13
Total Provision	**33 860**	-	-	-	-	-	-	-	**33 860**	**35 553**	**37 331**
VAT Payable											
VAT Payable: VAT Control	11 122	-	-	-	-	-	-	–	11 122	11 122	11 122
Total VAT Payable	**11 122**	-	-	-	-	-	-	-	**11 122**	**11 122**	**11 122**
Other current liabilities											
Employee Benefits											
Post-employment Benefits	3 516	-	-	-	-	-	-	–	3 516	3 692	3 876
Other Long-Term Benefits	1 594	-	-	-	-	-	-	–	1 594	1 674	1 758
Total Employee Benefits	**5 110**	-	-	-	-	-	-	-	**5 110**	**5 366**	**5 634**
Total Other current liabilities	**5 110**	-	-	-	-	-	-	-	**5 110**	**5 366**	**5 634**
Total Current Liabilities	**308 295**	-	-	-	-	-	**(743)**	**(743)**	**307 552**	**285 837**	**262 405**
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Non-annuity Loans	88 414	-	-	-	-	-	-	–	88 414	74 841	65 170
Total Borrowings	**88 414**	-	-	-	-	-	-	-	**88 414**	**74 841**	**65 170**
Total Financial Liabilities	**88 414**	-	-	-	-	-	-	-	**88 414**	**74 841**	**65 170**
Provisions											
Decommissioning, Restoration and Similar Liabilities	162 020	-	-	-	-	-	-	–	162 020	176 559	191 680
Total Provisions	**162 020**	-	-	-	-	-	-	-	**162 020**	**176 559**	**191 680**
Long term Trade and other Payables											
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits	73 632	-	-	-	-	-	-	–	73 632	78 050	82 733
Other Long-Term Benefits	14 114	-	-	-	-	-	-	–	14 114	14 961	15 858
Total Employee Benefits	**87 746**	-	-	-	-	-	-	-	**87 746**	**93 011**	**98 591**
Total Other non-current liabilities	**87 746**	-	-	-	-	-	-	-	**87 746**	**93 011**	**98 591**
Total non current liabilities	**338 180**	-	-	-	-	-	-	-	**338 180**	**344 411**	**355 442**
TOTAL LIABILITIES	**646 475**	-	-	-	-	-	**(743)**	**(743)**	**645 732**	**630 248**	**617 846**
CHANGES IN NET ASSETS	**973 744**	-	-	-	-	-	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Opening Balance	850 788	-	-	-	-	-	-	–	850 788	973 714	1 116 135
Transfers to/from operating revenue and expenditure	122 956	-	-	-	-	-	743	743	123 699	142 408	102 861
Total Accumulated Surplus/(Deficit)	**973 744**	-	-	-	-	-	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**
Reserves and Funds											
Total Reserves and Funds	-	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Total Equity	-	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	**973 744**	-	-	-	-	-	**743**	**743**	**974 487**	**1 116 121**	**1 218 996**

WC031 Theewaterskloof - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Office of the Municipal Manager												
Function 1 -Municipal Manager												
Sub-FunctionIDP & Strategic Planning												
Compile and submit the final IDP to Council by 31 May 2026 (TL1)	Final IDP submitted to Council								_	_	_	_
Compile and submit the final annual budget to Council by 31 May 2026 (TL2)	Final budget submitted to Council											
Compile and submit the Oversight Report to Council by 31 March 2026 (TL3)	Report submitted to Council											
Compile and submit the Draft Annual Report to Council by 31 January 2026 (TL4)	Draft Annual Report submitted to Council								_	_	_	_
The percentage of the municipal capital budget spent on projects as at 30 June 2026 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects)X100} (TL5)	% of capital budget spent											
Compile and submit Annual Performance Report (APR) to the AG by 31 August 2025 (TL6)	Annual Performance Report Submitted											
									_	_	_	_
Vote 2 - Financial Services												
Financial Services												
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 ((Total Operating Revenue-Operating Grants)/Debt Service Payments (i.e. interest + redemption) due within one year) (TL8)	Ratio achieved											
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) (TL9)	Number of months it takes to cover fix operating expenditure with available cash								_	_	_	_
Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services) (TL10)	% of outstanding service debtors											
Provide 6kl free basic water per month to all indigent households during the 2025/26 financial year (TL11)	Number of indigent households receiving free basic water											
Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2025/25 financial year (TL12)	Number of indigent households receiving free basic electricity								_	_	_	_
Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2025/25 financial year (TL13)	Number of indigent households receiving free basic refuse removal											
Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2025/25 financial year (TL14)	Number of indigent households receiving free basic sanitation											
Spend 95% of project budget spent on the replacement of water meters project by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL19)	% of budget spent								_	_	_	_
Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2025 (TL20)	Annual Financial Statements submitted to the AG											
Achieve a debtor payment percentage of 85% as at 30 June 2026 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100 (TL7)	Payment % achieved											
Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2025/25 financial year (TL15)	Number of residential properties which are billed for water or have prepaid meters											
Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2025/25 financial year (TL16)	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)											
Number of residential properties for which refuse is removed once per week and billed for the services during the 2025/25 financial year (TL17)	Number of residential properties which are billed for refuse removal once a month								_	_	_	_
Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2025/25 (TL18)	Number of residential properties which are billed for sewerage											
Vote 3 - Techncial and Infrastratructure Implementation Sevices												
Limit unaccounted electricity to less than 12% as at 30 June 2026 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100} (TL34)	% unaccounted electricity captured in the report								_	_	_	_
Sign a Memorandum of Understanding (MoU) with Eskom for joint service planning and outage coordination by 28 February 2026 (TL35)	Number of MoU's signed											
Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL31)	%budget spent											
Spend 95% of the project budget of the upgrade and expansion of the Villiersdorp Water Treat Works (WTW) Phase 2 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL32)	Water Treatment Works upgraded and expanded by 30 June 2026								_	_	_	_
Complete the upgrade of the Grabouw Gypsy Queen bulk sewer and water provision project by 30 June 2026 (TL33)	Project completed by 30 June 2026											
Vote 4- Community Services												
Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works {(% achievement all WTW's/WTW's tested) (TL27)	Average % water compliance in terms of SANS 241 achieved											
65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)} (TL28)	Average % achieved								_	_	_	_
Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100} (TL29)	% unaccounted water captured in the report											
Spend 95% of the project budget for the procurement of vehicles by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL30)	% budget spent											

WC031 Theewaterskloof - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
									_	_	_	_
Vote 5- Economic Development and Planning												
Sub-function Economic Development and Planning												
Create temporary work opportunities in terms of EPWP by 30 June 2026 (TL36)	Number of temporary work opportunities created								_	_	_	_
Develop and submit an Investment Policy and Implementation Framework Development Plan to Council by 30 June 2026 (TL37)	Investment Policy and Implementation Framework submitted to Council by 30 June 2026											
Develop and submit an Incentive Policy and Implementation Framework to Council by 30 June 2026 (TL38)	Incentive Policy and Implementation Framework submitted to Council by 30 June 2026											
Develop and submit an Expanded Policy Works Policy and Implementation Protocol to Council by 30 June 2026 (TL39)	Expanded Policy Works Policy and Implementation Protocol submitted to Council byÂ 30 June 2026											
Sub-function Propertery Management												
Complete the Land Audit and submit to Council by 28 February 2026 (TL40)	Land Audit completed and submitted to Council by 28 February 2026								_	_	_	_
Complete the Draft Strategic Land Management Strategy to Council by 30 June 2026 (TL41)	Draft Strategic Land Management submitted to Council by 30 June 2026											
Sub-function - Human Settlements												
Spend 95% of the approved project budget for Civil Engineering Services for Greyton Erf 595 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL42)	% budget spent								_	_	_	_
Review the Human Settlements Pipeline and submit to Council by 31 December 2025 (TL43)	Human Settlements Pipeline reviewed and submitted to Council by 31 December 2025											
Service 408 sites in Villiersdorp Destiny Farm (Phase 2b) by 30 June 2026 (TL44)	Number of sites serviced											
Spend 95% of the approved project budget for Civil Engineering Services for Caledon Riemvasmaak by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL45)	% budget spent								_	_	_	_
Spend 95% of the approved project budget for Civil Engineering Services for Botrivier Beaumont (Phase 2) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL46)	% budget spent											
Spend 95% of the approved project budget for Civil Engineering Services for Grabouw Rooidakke 1054 by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL47)	% budget spent											
Spend 95% of the approved project budget for Botrivier Beaumont Temporary Residential Area (TRA) by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL48)	% budget spent											
Submit a Project Feasibility Report for Greater Villiersdorp UISP (2600) to the Department of Infrastructure by 30 June (TL49)	Feasibility Report submitted to the Department of Infrastructure by 30 June								_	_	_	_
Spend 95% of the approved project budget for Grabouw Hillside Top Structures by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL50)	% budget spent											
Spend 95% of the approved project budget for Greater Grabouw Planning by 30 June 2026 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} (TL51)	% budget spent											
Vote 6 - Corporate services									_	_	_	_
The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget)x100] (TL21)	% of the personnel budget spent											
The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2026 (TL22)	Number of people employed											
Review the organogram and submit to Council 30 June 2026 (TL23)	Organogram submitted								_	_	_	_
Compile and submit a Rewards and Recognitions Policy to Council by 30 June 2026 (TL24)	Rewards and Recognitions Policy submitted by 30 June 2026											
Compile and submit a Probation Policy to Council by 30 June 2026 (TL25)	Probation Policy submitted by 30 June 2026								_	_	_	_

WC031 Theewaterskloof - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7,0%	7,8%	9,7%	7,3%	0,0%	7,3%	5,1%	4,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8,9%	8,3%	10,2%	7,3%	0,0%	7,3%	5,1%	4,8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity									
Current Ratio	Current assets/current liabilities	44,8%	37,8%	34,6%	0,4	0,0	0,4	0,5	0,6
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	44,8%	37,8%	34,6%	0,4	0,0	0,4	0,5	0,6
Liquidity Ratio	Monetary Assets/Current Liabilities	21,8%	20,2%	22,5%	0,3	0,0	0,3	0,4	0,5
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	129,5%	134,3%	125,2%	125,2%	0,0%	125,2%	124,4%	123,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		134,3%	132,0%	125,2%	124,4%	0,0%	124,4%	123,9%	123,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15,9%	15,6%	12,2%	18,3%	0,0%	18,3%	19,0%	19,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments		1202,1%	1230,6%	3061,3%	2183,0%	0,0%	2347,5%	962,9%	632,7%
Other Indicators									
	Total Volume Losses (kW)	2012571,00	2137761,00	3997,00	3997,00	0,00	3997,00	3997,00	3997,00
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
	Total Cost of Losses (Rand '000)	2 707	3 086	–	–	–	–	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	0,0%	0,0%	3,7%	3,7%	0,0%	3,7%	3,7%	3,7%
	Bulk Purchase	–	–	–					
Water Volumes :System input	Water treatment works	–	–	–					
	Natural sources	–	–	–					
	Total Volume Losses (kℓ)	1300755,00	916802,00	190775,00	910775,00	0,00	910775,00	910775,00	910775,00
	Total Cost of Losses (Rand '000)	8 312	6 210	–					
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated			–	1615%	0%	1615%	1615%	1615%
Employee costs	Employee costs/(Total Revenue - capital revenue)	38,9%	37,4%	36,3%	32,3%	0,0%	32,2%	34,4%	37,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40,7%	39,2%	38,8%	33,8%	0,0%	33,7%	36,0%	38,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	22,7%	16,7%	17,7%	15,4%	0,0%	15,5%	16,2%	17,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10,7%	11,8%	11,4%	9,3%	0,0%	9,3%	7,7%	7,8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	31,1	24,6	33,0	37,9	0,0	37,9	49,5	49,2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,3%	14,2%	9,5%	8,6%	0,0%	8,6%	8,0%	7,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,2	0,2	0,1	0,1	0,0	0,1	0,3	0,3

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Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics											
Population	Stats SA	93	87	109	124	124	124	124	124	124	124
Females aged 5 - 14	Stats SA	8	8	9	3	3	3	3	3	3	3
Males aged 5 - 14	Stats SA	9	7	9	2	2	2	2	2	2	2
Females aged 15 - 34	Stats SA	18	–	18	7	7	7	7	7	7	7
Males aged 15 - 34	Stats SA	21	–	21	8	8	8	8	8	8	8
Unemployment	Stats SA	8	–	7	0	0	0	0	0	0	0
Monthly Household income (no. of households)											
None	Stats SA	2 659	927	3 772	3 408	3 408	3 408	3 408	3 408	3 408	3 408
R1 - R1 600	Stats SA	982	456	584	6 635	6 635	6 635	6 635	6 635	6 635	6 635
R1 601 - R3 200	Stats SA	3 942	1 167	1 088	6 615	6 615	6 615	6 615	6 615	6 615	6 615
R3 201 - R6 400	Stats SA	5 091	1 728	5 467	5 514	5 514	5 514	5 514	5 514	5 514	5 514
R6 401 - R12 800	Stats SA	5 626	2 276	6 859	3 289	3 289	3 289	3 289	3 289	3 289	3 289
R12 801 - R25 600	Stats SA	3 235	1 357	5 647	2 028	2 028	2 028	2 028	2 028	2 028	2 028
R25 601 - R51 200	Stats SA	1 818	663	3 361	1 047	1 047	1 047	1 047	1 047	1 047	1 047
R52 201 - R102 400	Stats SA	653	615	2 068	252	252	252	252	252	252	252
R102 401 - R204 800	Stats SA	165	88	1 056	47	47	47	47	47	47	47
R204 801 - R409 600	Stats SA	50	34	251	49	49	49	49	49	49	49
R409 601 - R819 200	Stats SA	54	–	48	–	–	–	–	–	–	–
> R819 200	Stats SA	23	–	49	–	–	–	–	–	–	–
Poverty profiles (no. of households)											
< R2 060 per household per month	Stats SA	45 991	-	81 318	-	45 991	-	-	-	-	-
Household/demographics (000)											
Number of people in municipal area		93 279	86 721	109	124	124	124	124	124	124	124
Number of poor people in municipal area	No data	-	-	-	-	-	-	-	-	-	-
Number of households in municipal area	Stats SA	23 044	23 464	29	36	36	36	36	36	35 990	35 990
Number of poor households in municipal area	Stats SA	0	0	0	–	–	–	–	–	–	–
Definition of poor household (R per month)		-	-	-	-	-	-	-	-	-	-
Housing statistics											
Formal		-	-	-	29 266	29 266	29 266	29 266	29 266	29 266	–
Informal		-	-	-	17 891	-	22 014	22 014	22 014	22 014	-
Total number of households	-	-	-	-	47 157	29 266	51 280	51 280	51 280	51 280	-
Dwellings provided by municipality		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings	-	-	-	-	-	-	-	-	-	-	-
Economic											
Inflation/inflation outlook (CPIX)				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - borrowing				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Collection rates											
Property tax/service charges				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

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Detail on the provision of municipal services for B10

Total municipal services		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	38 617	40 105	–	42 548	42 548	42 548	42 548	43 824	44 920
	Piped water inside yard (but not in dwelling)	13 562	13 969	–	14 820	14 820	14 820	14 820	15 264	15 646
	Using public tap (at least min.service level)	8 124	8 397	–	8 941	8 941	8 941	8 941	9 209	9 439
	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	60 303	62 471	–	66 309	66 309	66 309	66 309	68 297	70 004
	Using public tap (< min.service level)	206	212	–	220	220	220	220	220	226
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	No water supply	2 567	2 644	–	1 750	1 750	1 750	1 750	1 550	1 589
	Below Minimum Service Level sub-total	2 773	2 856	–	1 970	1 970	1 970	1 970	1 770	1 814
	Total number of households	**63 076**	**65 327**	**–**	**68 279**	**68 279**	**68 279**	**68 279**	**70 067**	**71 819**
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	18 643	19 202	–	20 371	20 371	20 371	20 371	20 982	21 507
	Flush toilet (with septic tank)	14 947	15 423	–	15 505	15 505	15 505	15 505	15 515	15 903
	Chemical toilet	84	87	–	70	70	70	70	70	72
	Pit toilet (ventilated)	144	148	–	130	130	130	130	130	133
	Other toilet provisions (> min.service level)	7 560	7 787	–	7 790	7 790	7 790	7 790	7 790	7 985
	Minimum Service Level and Above sub-total	41 378	42 647	–	43 866	43 866	43 866	43 866	44 487	45 599
	Bucket toilet	65	60	–	30	30	30	30	30	31
	Other toilet provisions (< min.service level)	150	130	–	100	100	100	100	100	103
	No toilet provisions	1 373	950	–	500	500	500	500	500	513
	Below Minimum Service Level sub-total	1 588	1 140	–	630	630	630	630	630	646
	Total number of households	**42 966**	**43 787**	**–**	**44 496**	**44 496**	**44 496**	**44 496**	**45 117**	**46 245**
	Energy:									
	Electricity (at least min.service level)	50	50	–	39	39	39	39	39	39
	Electricity - prepaid (min.service level)	7 600	7 600	–	8 500	8 500	8 500	8 500	8 500	8 500
	Minimum Service Level and Above sub-total	7 650	7 650	–	8 539	8 539	8 539	8 539	8 539	8 539
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**7 650**	**7 650**	**–**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**
	Refuse:									
	Removed at least once a week	43 926	43 926	–	43 926	43 926	43 926	43 926	43 926	43 926
	Minimum Service Level and Above sub-total	43 926	43 926	–	43 926	43 926	43 926	43 926	43 926	43 926
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	–	–	–	–	–	–	–	–	–
	Using own refuse dump	–	–	–	–	–	–	–	–	–
	Other rubbish disposal	–	–	–	–	–	–	–	–	–
	No rubbish disposal	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**43 926**	**43 926**	**–**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**

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Municipal in-house services		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	33 366	34 367	–	36 460	36 460	36 460	36 460	37 553	38 492
	Piped water inside yard (but not in dwelling)	13 562	13 969	–	14 820	14 820	14 820	14 820	15 264	15 646
	Using public tap (at least min.service level)	7 145	7 359	–	7 807	7 807	7 807	7 807	8 041	8 242
	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	54 073	55 695	–	59 087	59 087	59 087	59 087	60 858	62 379
	Using public tap (< min.service level)	206	212	–	220	220	220	220	220	226
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	No water supply	2 567	2 644	–	1 750	1 750	1 750	1 750	1 550	1 589
	Below Minimum Service Level sub-total	2 773	2 856	–	1 970	1 970	1 970	1 970	1 770	1 814
	Total number of households	**56 846**	**58 551**	**–**	**61 057**	**61 057**	**61 057**	**61 057**	**62 628**	**64 194**
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	18 643	19 202	–	20 371	20 371	20 371	20 371	20 982	21 507
	Flush toilet (with septic tank)	14 947	15 423	–	15 505	15 505	15 505	15 505	15 515	15 903
	Chemical toilet	84	87	–	70	70	70	70	70	72
	Pit toilet (ventilated)	144	148	–	130	130	130	130	130	133
	Other toilet provisions (> min.service level)	7 560	7 787	–	7 790	7 790	7 790	7 790	7 790	7 985
	Minimum Service Level and Above sub-total	41 378	42 647	–	43 866	43 866	43 866	43 866	44 487	45 599
	Bucket toilet	65	60	–	30	30	30	30	30	31
	Other toilet provisions (< min.service level)	150	130	–	100	100	100	100	100	103
	No toilet provisions	1 373	950	–	500	500	500	500	500	513
	Below Minimum Service Level sub-total	1 588	1 140	–	630	630	630	630	630	646
	Total number of households	**42 966**	**43 787**	**–**	**44 496**	**44 496**	**44 496**	**44 496**	**45 117**	**46 245**
	Energy:									
	Electricity (at least min.service level)	50	50	–	39	39	39	39	39	39
	Electricity - prepaid (min.service level)	7 600	7 600	–	8 500	8 500	8 500	8 500	8 500	8 500
	Minimum Service Level and Above sub-total	7 650	7 650	–	8 539	8 539	8 539	8 539	8 539	8 539
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**7 650**	**7 650**	**–**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**
	Refuse:									
	Removed at least once a week	43 926	43 926	–	43 926	43 926	43 926	43 926	43 926	43 926
	Minimum Service Level and Above sub-total	43 926	43 926	–	43 926	43 926	43 926	43 926	43 926	43 926
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	–	–	–	–	–	–	–	–	–
	Using own refuse dump	–	–	–	–	–	–	–	–	–
	Other rubbish disposal	–	–	–	–	–	–	–	–	–
	No rubbish disposal	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**43 926**	**43 926**	**–**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**

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Municipal entity services		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Household service targets (000)									
Name of municipal entity	***Water:***									
	Piped water inside dwelling	–	–	–	–	–	–	–	–	–
	Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	No water supply	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Sanitation/sewerage:***									
	Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
	Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
	Chemical toilet	–	–	–	–	–	–	–	–	–
	Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
	Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet	–	–	–	–	–	–	–	–	–
	Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
	No toilet provisions	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Energy:***									
	Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Refuse:***									
	Removed at least once a week	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	–	–	–	–	–	–	–	–	–
	Using own refuse dump	–	–	–	–	–	–	–	–	–
	Other rubbish disposal	–	–	–	–	–	–	–	–	–
	No rubbish disposal	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–

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Services provided by 'external mechanisms'		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Overberg Water Board (Caledon, Myddleton)	**Household service targets (000)**									
	Water:									
	Piped water inside dwelling	5 251	5 738	–	6 088	6 088	6 088	6 088	6 271	6 428
	Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	Using public tap (at least min.service level)	979	1 038	–	1 134	1 134	1 134	1 134	1 168	1 197
	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	6 230	6 776	–	7 222	7 222	7 222	7 222	7 439	7 625
	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	No water supply	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**6 230**	**6 776**	**–**	**7 222**	**7 222**	**7 222**	**7 222**	**7 439**	**7 625**
Names of service providers	***Sanitation/sewerage:***									
	Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
	Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
	Chemical toilet	–	–	–	–	–	–	–	–	–
	Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
	Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet	–	–	–	–	–	–	–	–	–
	Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
	No toilet provisions	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers	***Energy:***									
	Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers	***Refuse:***									
	Removed at least once a week	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	–	–	–	–	–	–	–	–	–
	Using own refuse dump	–	–	–	–	–	–	–	–	–
	Other rubbish disposal	–	–	–	–	–	–	–	–	–
	No rubbish disposal	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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Detail of Free Basic Services (FBS) provided		Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	***of FBS***											
List type of FBS service	**indigent household per month R '000)**	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Other (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Water	***of FBS***											
List type of FBS service	**indigent household per month R '000)**	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Other (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Sanitation	***of FBS***											
List type of FBS service	**service to indigent households R '000)**	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Other (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	***of FBS***											
List type of FBS service	**week to indigent households R '000)**	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Other (R '000)	–	–	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	16 383	17 624	8 060	10 151	–	9 409	20 692	28 019
Cash + investments at the yr end less applications - R'000	18(1)b	(146 959)	(174 489)	(193 428)	(163 042)	–	(163 149)	(125 849)	(91 964)
Cash year end/monthly employee/supplier payments	18(1)b	0,00	0,00	0,00	0,1	–	0,1	0,3	0,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(108 564)	58 554	69 270	122 956	–	123 699	142 408	123 699
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5,90%	3,1%	-6,0%	65,9%	0,0%	65,9%	0,2%	0,2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	84,6%	86,1%	85,8%	85,2%	0,0%	85,1%	85,3%	85,4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	19,3%	20,1%	20,2%	18,3%	0,0%	18,3%	18,1%	17,9%
Capital payments % of capital expenditure	18(1)c;19	0,0%	0,0%	0,0%	32,2%	0,0%	32,5%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a				139,8%	0,0%	139,7%	125,8%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	28,4%	-12,1%	0,0%	6,8%	0,0%	6,8%	6,7%	6,3%
Long term receivables % change - incr(decr)	18(1)a	445,6%	41,0%	0,0%	0,0%	0,0%	0,0%	-9,8%	-11,0%
R&M % of Property Plant & Equipment	20(1)(vi)	12,2%	8,4%	9,6%	10,3%	0,0%	10,3%	10,1%	10,2%
Asset renewal % of capital budget	20(1)(vi)	5,4%	0,3%	0,0%	0,1%	0,0%	0,1%	0,0%	0,0%

WC031 Theewaterskloof - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		157 971	–	–	–	–	–	157 971	166 048	169 463
Expanded Public Works Programme [Schedule 5B]		1 912	–	–	–	–	–	1 912	–	–
Local Government Financial Management Grant [Schedule 5B]		2 000	–	–	–	–	–	2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B]		4 785	–	–	–	–	–	4 785	4 595	4 728
Integrated National Electrification Programme [Schedule 5B]		91	–	–	–	–	–	91	818	855
		–	–	–	–	–	–	–	–	–
Total Monetary/Operating/National Government		**166 759**	**-**	**-**	**-**	**-**	**–**	**166 759**	**173 561**	**177 245**
Provincial Government										
Monetary Allocations										
Community Development Workers		118	–	–	–	–	–	118	118	118
Library Service		11 756	–	–	–	–	–	11 756	11 873	11 992
Maintenance of Main Roads		165	–	–	–	–	–	165	185	185
Financial Management Capacity Building Grant		1 500	–	–	–	–	–	1 500	–	–
WC Mun Interventions Grant		–	–	–	200	–	200	200	–	–
Municipal Energy Resilience Grant		–	–	–	800	–	800	800	–	–
Thusong Centre		–	–	–	–	–	–	–	–	150
Total Monetary/Operating/Provincial Government		**13 539**	**-**	**-**	**1 000**	**-**	**1 000**	**14 539**	**12 176**	**12 445**
Allocations In-kind										
Human Settlement Development (in Kind)		84 964	–	–	–	–	–	84 964	57 200	–
Total Allocations In-kind/Operating/Provincial Government		**84 964**	**-**	**-**	**-**	**-**	**–**	84 964	**57 200**	**-**
Total Operating/Provincial Governments		**98 503**	**-**	**-**	**1 000**	**-**	**1 000**	**99 503**	**69 376**	**12 445**
District Municipalities										
Total Operating/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
National Skills Fund		–	–	–	202	–	202	202	–	–
Total Monetary/Operating/Other		–	–	–	202	–	202	202	–	–
Total Allocations In-kind/Operating/Other		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		–	–	–	202	–	202	202	–	–
Total Operating Revenue of Transfers and Grants		**265 262**	**–**	**–**	**1 202**	**–**	**1 202**	**266 464**	**242 937**	**189 690**
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant [Schedule 5B]		31 901	–	–	–	–	–	31 901	30 633	31 517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		609	–	–	–	–	–	609	5 453	5 699
Total Monetary/Capital/National Government		**32 510**	**–**	**–**	**–**	**–**	**–**	**32 510**	**36 086**	**37 217**
Provincial Government										
Monetary Allocations										
Regional socio economic projects (RSEP)		700	–	–	–	–	–	700	–	–
Total Monetary/Capital/Provincial Government		**700**	**–**	**–**	**–**	**–**	**–**	**700**	**–**	**–**
Allocations In-kind										
Informal Settlements Upgrading Partnership Grant: Provinces (In-kind)		–	–	–	85 017	–	85 017	85 017	–	–
Human Settlements Development Grant (In-kind)		–	–	–	4 200	–	4 200	4 200	–	–
Total Allocations In-kind/Capital/Provincial Government		**–**	**–**	**–**	**89 217**	**–**	**89 217**	**89 217**	**–**	**–**
Total Capital/Provincial Government		**700**	**–**	**–**	**89 217**	**–**	**89 217**	**89 917**	**–**	**–**
District Municipalities										
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Capital Revenue of Transfers and Grants		**33 910**	**–**	**–**	**89 217**	**–**	**89 217**	**123 127**	**36 086**	**37 217**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**299 172**	**–**	**–**	**90 419**	**–**	**90 419**	**389 591**	**279 023**	**226 907**

WC031 Theewaterskloof - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Local Government Equitable Share	157 971	–	–	–	–	–	157 971	166 048	169 463
Expanded Public Works Programme [Schedule 5B]	1 912	–	–	–	–	–	1 912	–	–
Local Government Financial Management Grant [Schedule 5B]	2 000	–	–	–	–	–	2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B]	4 785	–	–	–	–	–	4 785	4 595	4 728
Integrated National Electrification Programme [Schedule 5B]	91	–	–	–	–	–	91	818	855
	–	–	–	–	–	–	–	–	–
Total Monetary/Operating/National Government	**166 759**	**–**	**–**	**–**	**–**	**–**	**166 759**	**173 561**	**177 245**
Provincial Government									
Monetary Allocations									
Community Development Workers	118	–	–	–	–	–	118	118	118
Library Service	11 756	–	–	–	–	–	11 756	11 873	11 992
Maintenance of Main Roads	165	–	–	–	–	–	165	185	185
Financial Management Capacity Building Grant	1 500	–	–	–	–	–	1 500	–	–
WC Mun Interventions Grant	–	–	–	200	–	200	200	–	–
Municipal Energy Resilience Grant	–	–	–	800	–	800	800	–	–
Thusong Centre	–	–	–	–	–	–	–	–	150
Total Monetary/Operating/Provincial Government	**13 539**	**–**	**–**	**1 000**	**–**	**1 000**	**14 539**	**12 176**	**12 445**
Allocations In-kind						–	–		
Human Settlement Development (in Kind)	84 964	–	–	–	–	–	84 964	57 200	–
	–	–	–	–	–	–	–	–	–
Total Allocations In-kind/Operating/Provincial Government	**84 964**	**–**	**–**	**–**	**–**	**–**	**84 964**	**57 200**	**–**
Total Operating/Provincial Governments	**98 503**	**–**	**–**	**1 000**	**–**	**1 000**	**99 503**	**69 376**	**12 445**
District Municipalities									
Monetary Allocations									
Total Monetary/Operating/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind									
Total Allocations In-kind/Operating/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Grant Providers									
Monetary Allocations									
National Skills Fund	–	–	–	202	–	202	202	–	–
Total Monetary/Operating/Other	–	–	–	202	–	202	202	–	–
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Allocations/Operating/Other	–	–	–	202	–	202	202	–	–
Total Operating expenditure of Transfers and Grants	**265 262**	**–**	**–**	**1 202**	**–**	**1 202**	**266 464**	**242 937**	**189 690**
Capital									
National Government									
Monetary Allocations									
Municipal Infrastructure Grant [Schedule 5B]	31 901	–	–	–	–	–	31 901	30 633	31 517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	609	–	–	–	–	–	609	5 453	5 699
	–	–	–	–	–	–	–	–	–
Total Monetary/Capital/National Government	**32 510**	**–**	**–**	**–**	**–**	**–**	**32 510**	**36 086**	**37 217**
Provincial Government									
Monetary Allocations									
Regional socio economic projects (RSEP)	700	–	–	–	–	–	700	–	–
	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**700**	**–**	**–**	**–**	**–**	**–**	**700**	**–**	**–**
Allocations In-kind									
Informal Settlements Upgrading Partnership Grant: Provinces (In-kind)	–	–	–	85 017	–	85 017	85 017	–	–
Human Settlements Development Grant (In-kind)	–	–	–	4 200	–	4 200	4 200	–	–
Total Allocations In-kind	**–**	**–**	**–**	**89 217**	**–**	**89 217**	**89 217**	**–**	**–**
Total Capital/Provincial Government	**700**	**–**	**–**	**89 217**	**–**	**89 217**	**89 217**	**–**	**–**
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	**33 210**	**–**	**–**	**89 217**	**–**	**89 217**	**122 427**	**36 086**	**37 217**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**298 472**	**–**	**–**	**90 419**	**–**	**90 419**	**388 891**	**279 023**	**226 907**

WC031 Theewaterskloof - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	2 564	–	–	–	–	–	2 564	2 564	2 564
Current year receipts	166 759	–	–	–	–	–	166 759	173 561	177 245
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	**166 759**	**–**	**–**	**–**	**–**	**–**	**166 759**	**173 561**	**177 245**
Conditions still to be met - transferred to liabilities	2 564	–	–	–	–	–	2 564	2 564	2 564
Provincial Government:									
Balance unspent at beginning of the year	670	–	–	–	–	–	670	670	670
Current year receipts	13 539	–	–	1 000	–	1 000	14 539	12 176	12 445
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	**13 539**	**–**	**–**	**1 000**	**–**	**1 000**	**14 539**	**12 176**	**12 445**
Conditions still to be met - transferred to liabilities	670	–	–	–	–	2 000	2 670	670	670
District Municipality:									
Balance unspent at beginning of the year	300	–	–	–	–	–	300	300	300
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–			–	–
Conditions met - transferred to revenue	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	300	–	–	–	–	–	300	300	300
Other grant providers:									
Balance unspent at beginning of the year	226	–	–	–	–	–	226	226	226
Current year receipts	–	–	–	202	–	202	202	–	–
Repayment of grants	–	–	–	–	–			–	–
Conditions met - transferred to revenue	**–**	**–**	**–**	**202**	**–**	**202**	**202**	**–**	**–**
Conditions still to be met - transferred to liabilities	226	–	–	–	–	404	630	226	226
Total operating transfers and grants revenue	**180 298**	**–**	**–**	**1 202**	**–**	**1 202**	**181 500**	**185 737**	**189 690**
Total operating transfers and grants - CTBM	**3 761**	**–**	**–**	**–**	**–**	**2 404**	**6 165**	**3 761**	**3 761**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	32 510	–	–	–	–	–	32 510	36 086	37 217
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	**32 510**	**–**	**–**	**–**	**–**	**–**	**32 510**	**36 086**	**37 217**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	700	–	–	–	–	–	700	–	–
Repayment of grants	–	–	–	–	–			–	–
Conditions met - transferred to revenue	**700**	**–**	**–**	**–**	**–**	**–**	**700**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–			–	–
Conditions met - transferred to revenue	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–			–	–
Conditions met - transferred to revenue	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	**33 210**	**–**	**–**	**–**	**–**	**–**	**33 210**	**36 086**	**37 217**
Total capital transfers and grants - CTBM	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE	**213 508**	**–**	**–**	**1 202**	**–**	**1 202**	**214 710**	**221 823**	**226 907**
TOTAL TRANSFERS AND GRANTS - CTBM	**3 761**	**–**	**–**	**–**	**–**	**2 404**	**6 165**	**3 761**	**3 761**

WC031 Theewaterskloof - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Monetary Transfers to other municipalities											
District Municipalities Capital	–	–	–	–	–	–	–	–	–	–	–
District Municipalities Operational	–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:	–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities Capital	–	–	–	–	–	–	–	–	–	–	–
Municipal Entities Operationa	–	–	–	–	–	–	–			–	–
Total Monetary Transfers To Entities/Ems'	–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State											
Departmental Agencies and Accounts Capital	–	–	–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts Operational	–	–	–	–	–	–	–	–	–	–	–
Provincial Government Capital	–	–	–	–	–	–	–	–	–	–	–
Provincial Government Operational	–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations											
Foreign Government and International Organisations Capital	–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations Operational	–	–	–	–	–	–	–	–	–	–	–
Higher Educational InstitutionsCapital	–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions Operational	–	–	–	–	–	–	–	–	–	–	–
Non-Profit InstitutionsCapital	–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions Operational	–	–	–	–	–	–	–	–	–	–	–
Private Enterprises Capital	–	–	–	–	–	–	–	–	–	–	–
Private Enterprises Operational	–	–	–	–	–	–	–	–	–	–	–
Public Corporations capital	–	–	–	–	–	–	–	–	–	–	–
Public Corporations Operational	–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations	–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals											
Housing Top Structures	84 976	–	–	–	–	–	–	–	84 976	57 200	–
Bursaries (External)	–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:	**84 976**	–	–	–	–	–	–	–	84 976	**57 200**	–
TOTAL Monetary TRANSFERS AND GRANTS	**84 976**	–	–	–	–	–	–	–	84 976	**57 200**	–
In-Kind Transfers to other municipalities											
District Municipalities Capital	–	–	–	–	–	–	–	–	–	–	–
District Municipalities Operational	–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:	–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities Capital	–	–	–	–	–	–	–	–	–	–	–
Municipal Entities Operational	–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'	–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts Capital	–	–	–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts Operational	–	–	–	–	–	–	–	–	–	–	–
Provincial Government Capital	–	–	–	–	–	–	–	–	–	–	–
Provincial Government Operational	–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
Foreign Government and International Organisations Capital	–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations Operational	–	–	–	–	–	–	–	–	–	–	–
Higher Educational InstitutionsCapital	–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions Operational	–	–	–	–	–	–	–	–	–	–	–
Non-Profit InstitutionsCapital	–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions Operational	–	–	–	–	–	–	–	–	–	–	–
Private Enterprises Capital	–	–	–	–	–	–	–	–	–	–	–
Private Enterprises Operational	–	–	–	–	–	–	–	–	–	–	–
Public Corporations capital	–	–	–	–	–	–	–	–	–	–	–
Public Corporations Operational	–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations	–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Households Capital	–	–	–	–	–	–	–	–	–	–	–
Households Operational	–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:	–	–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	**84 976**	–	–	–	–	–	–	–	**84 976**	**57 200**	–

WC031 Theewaterskloof - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2026/27									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		5	6	7	8	9	10	11	12	
R thousands	A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary	13 130	–			–		–	–	13 130	0,0%
Cell phone Allowance	1 406	–			–		–	–	1 406	0,0%
Housing Allowance	–	–			–		–	–	–	
In-kind Benefits	–	–			–		–	–	–	
Market Related Non-pensionable Allowance	–	–			–		–	–	–	
Motor Vehicle Allowance	41	–			–		–	–	41	0,0%
Office-bearer Allowance	–	–			–		–	–	–	
Out of pocket Expenses	–	–			–		–	–	–	
Travelling Allowance	–	–			–		–	–	–	
Use of Personal Facilities	–	–			–		–	–	–	
Total Allowances and Service Related Benefits	**14 577**	**-**			**-**		**-**	–	14 577	0,0%
Social Contributions								–	–	
Medial Aid Benefits	37	–			–		–	–	37	0,0%
Pension Fund Contributions	–	–			–		–	–	–	
Total Social Contributions	**37**	**-**			**-**		**-**	–	37	**0,0%**
Total Councillors	**14 614**	**–**			**–**		**–**	**–**	**14 614**	**0,0%**
% increase	**0%**	**-100%**							**0%**	
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary	12 463	–	–		–		–	–	12 463	0,0%
Bonuses	1 370	–	–		–		–	–	1 370	0,0%
Allowance								–	–	
Accommodation, Travel and Incidental	–	–	–		–		–	–	–	
Cellular and Telephone	180	–	–		–		–	–	180	0,0%
Housing Benefits	60	–	–		–		–	–	60	0,0%
Non-pensionable	–	–	–		–		–	–	–	
Travel or Motor Vehicle	690	–	–		–		–	–	690	0,0%
Voluntary Work	–	–	–		–		–	–	–	
Total Allowance	**930**	**-**	**-**		**-**		**-**	–	930	0,0%
Service Related Benefits								–	–	
Total Service Related Benefits	**-**	**-**	**-**		**-**		**-**	–	–	
Total Salaries and Allowances	**14 763**	**-**	**-**		**-**		**-**	–	14 763	0,0%
Social Contributions								–	–	
Bargaining Council	–	–	–		–		–	–	–	
Group Life Insurance	166	–	–		–		–	–	166	0,0%
Medical	325	–	–		–		–	–	325	0,0%
Pension	306	–	–		–		–	–	306	0,0%
Unemployment Insurance	13	–	–		–		–	–	13	0,0%
Total Social Contributions	**809**	**-**	**-**		**-**		**-**	–	809	0,0%
Post-retirement Benefit								–	–	
Medical	–	–	–		–		–	–	–	
Other Benefits	–	–	–		–		–	–	–	
Pension	–	–	–		–		–	–	–	
Total Post-retirement Benefit	**-**	**-**	**-**		**-**		**-**	–	–	
Costs Capitalised to PPE	–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality	**15 571**	**-**	**-**		**-**		**-**	**–**	**15 571**	0,0%
% increase	**–**	**(0)**							**–**	
Other Municipal Staff										
Salaries and Allowances										
Basic Salary	202 010	–	–	–	–	–	–	–	202 010	0,0%
Bonuses	15 857	–	–	–	–	–	–	–	15 857	0,0%
Allowance										
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–	
Cellular and Telephone	1 012	–	–	–	–	–	–	–	1 012	0,0%
Housing Benefits	1 016	–	–	–	–	–	–	–	1 016	0,0%
Non-pensionable	–	–	–	–	–	–	–	–	–	
Travel or Motor Vehicle	13 283	–	–	–	–	–	–	–	13 283	0,0%
Voluntary Work	–	–	–	–	–	–	–	–	–	
Total Allowance	**15 311**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15 311**	0,0%
Service Related Benefits										
Acting	597	–	–	–	–	–	–	–	597	0,0%
Leave Pay	500	–	–	–	–	–	–	–	500	0,0%
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–	
Long Service Award	1 626	–	–	–	–	–	–	–	1 626	0,0%
Overtime	9 461	–	–	–	–	–	–	–	9 461	0,0%

WC031 Theewaterskloof - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2026/27									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Scarcity	–	–	–	–	–	–	–	–	–	
Standby Allowance	3 517	–	–	–	–	–	–	–	3 517	0,0%
Total Service Related Benefits	**15 701**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15 701**	0,0%
Total Salaries and Allowances	**248 879**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**248 879**	0,0%
Social Contributions										
Bargaining Council	114	–	–	–	–	–	–	–	114	0,0%
Group Life Insurance	3 506	–	–	–	–	–	–	–	3 506	0,0%
Medical	11 374	–	–	–	–	–	–	–	11 374	0,0%
Pension	36 264	–	–	–	–	–	–	–	36 264	0,0%
Unemployment Insurance	1 495	–	–	–	–	–	–	–	1 495	0,0%
Total Social Contributions	**52 753**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52 753**	0,0%
Post-retirement Benefit										
Medical	2 669	–	–	–	–	–	–	–	2 669	0,0%
Other Benefits	–	–	–	–	–	–	–	–	–	
Pension	–	–	–	–	–	–	–	–	–	
Total Post-retirement Benefit	**2 669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 669**	0,0%
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff	**304 301**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**304 301**	0,0%
% increase	**–**	**(100,0%)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
Total Parent Municipality	**334 487**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**334 487**	0,0%
Board Members of Entities										
Sub Total - Board Members of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
Other Staff of Entities										
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
TOTAL SALARY, ALLOWANCES & BENEFITS	**334 487**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**334 487**	**0,0%**
% increase										
TOTAL MANAGERS AND STAFF	**319 873**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**319 873**	**0,0%**

WC031 Theewaterskloof - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Directorate Finance	83 735	17 026	17 026	17 026	47 877	17 026	17 026	17 026	47 877	17 026	17 026	18 841	334 539	334 539	354 804	367 043
Vote 2 - Cemeteries	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	36 920	63 440	63 440	65 624	68 043
Vote 3 - Corporate services	260	260	260	260	260	260	260	260	260	260	260	4 102	6 960	6 960	6 871	6 987
Vote 4 - Electricity	20 020	15 217	15 208	15 169	20 222	15 227	15 157	15 167	20 064	15 153	15 172	30 985	212 760	212 760	210 203	226 783
Vote 5 - Economic Development and Planning	14 761	14 845	14 834	14 790	14 994	14 857	14 776	14 788	14 811	14 771	14 793	14 808	177 828	177 828	168 149	79 221
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	182	4 035	3 539	1 517	10 789	4 560	859	1 412	2 466	666	1 636	2 317	33 979	33 979	30 819	31 703
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	10 623	4 423	4 423	4 423	10 623	4 423	4 423	4 423	10 623	4 423	4 423	4 423	71 678	71 678	74 545	77 527
Vote 13 - Waste water management	9 594	4 437	4 437	4 437	9 594	4 437	4 437	4 437	9 594	4 437	4 437	4 437	68 714	68 714	71 463	74 322
Vote 14 - Water	16 218	10 644	10 644	10 644	16 218	10 644	10 644	10 644	16 218	10 644	10 644	10 644	144 452	144 452	156 008	168 489
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**157 803**	**73 299**	**72 782**	**70 678**	**132 987**	**73 846**	**69 993**	**70 568**	**124 323**	**69 792**	**70 801**	**127 476**	**1 114 350**	**1 114 350**	**1 138 486**	**1 100 117**
Expenditure by Vote																
Vote 1 - Directorate Finance	8 263	8 263	8 263	8 263	10 924	8 263	8 263	8 263	8 263	8 263	8 263	8 275	101 832	101 832	104 803	110 696
Vote 2 - Cemeteries	15 968	15 968	15 968	15 968	22 121	15 968	15 968	15 968	15 968	15 968	15 968	16 028	197 835	197 835	208 130	219 481
Vote 3 - Corporate services	5 898	5 898	5 898	5 898	7 495	5 898	5 898	5 898	5 898	5 898	5 898	19 341	85 819	85 819	89 264	93 386
Vote 4 - Electricity	15 313	15 313	15 313	15 313	15 835	15 313	15 313	15 313	15 313	15 313	15 313	31 155	200 121	200 121	201 146	219 601
Vote 5 - Economic Development and Planning	3 046	3 046	3 046	3 046	4 688	3 046	3 046	3 046	3 046	3 046	3 046	88 024	123 168	123 168	95 875	41 233
Vote 6 - Office of the Municipal Manager	945	945	945	945	1 641	945	945	945	945	945	945	945	12 038	12 038	12 902	13 828
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	1 664	1 664	1 664	1 664	2 786	1 664	1 664	1 664	1 664	1 664	1 664	1 777	21 206	21 206	22 724	24 329
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	5 531	5 531	5 531	5 531	6 762	5 531	5 531	5 531	5 531	5 531	5 531	21 060	83 135	83 135	87 086	91 233
Vote 13 - Waste water management	4 957	4 957	4 957	4 957	5 963	4 957	4 957	4 957	4 957	4 957	4 957	11 102	66 633	66 633	69 385	72 259
Vote 14 - Water	7 745	7 745	7 745	7 745	8 343	7 745	7 745	7 745	7 745	7 745	7 745	13 071	98 865	98 865	104 764	111 210
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**69 331**	**69 331**	**69 331**	**69 331**	**86 558**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**210 778**	**990 651**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit)	**88 472**	**3 968**	**3 451**	**1 347**	**46 429**	**4 515**	**661**	**1 237**	**54 992**	**461**	**1 470**	**(83 302)**	**123 699**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration	**84 074**	**17 365**	**17 365**	**17 365**	**48 216**	**17 365**	**17 365**	**17 365**	**48 216**	**17 365**	**17 365**	**23 402**	**342 829**	**342 829**	**363 057**	**375 468**
Executive and council	10	10	10	10	10	10	10	10	10	10	10	10	118	118	118	118
Finance and administration	84 064	17 356	17 356	17 356	48 206	17 356	17 356	17 356	48 206	17 356	17 356	23 392	342 711	342 711	362 939	375 350
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**16 124**	**50 633**	**228 000**	**228 000**	**220 706**	**133 677**
Community and social services	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	12 608	12 608	12 759	13 063
Sport and recreation	6	6	6	6	6	6	6	6	6	6	6	6	71	71	74	77
Public safety	553	553	553	553	553	553	553	553	553	553	553	35 062	41 140	41 140	42 786	44 497
Housing	14 515	14 515	14 515	14 515	14 515	14 515	14 515	14 515	14 515	14 515	14 515	14 515	174 181	174 181	165 088	76 040
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1 150**	**5 088**	**4 581**	**2 515**	**11 990**	**5 625**	**1 842**	**2 407**	**3 485**	**1 645**	**2 636**	**2 952**	**45 916**	**45 916**	**42 503**	**43 852**
Planning and development	446	4 383	3 876	1 810	11 285	4 920	1 138	1 702	2 780	941	1 931	2 248	37 460	37 460	33 695	34 699
Road transport	705	705	705	705	705	705	705	705	705	705	705	705	8 456	8 456	8 808	9 153
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**56 455**	**34 722**	**34 712**	**34 674**	**56 657**	**34 732**	**34 661**	**34 672**	**56 499**	**34 657**	**34 676**	**50 489**	**497 605**	**497 605**	**512 219**	**547 120**
Energy sources	20 020	15 217	15 208	15 169	20 222	15 227	15 157	15 167	20 064	15 153	15 172	30 985	212 760	212 760	210 203	226 783
Water management	16 218	10 644	10 644	10 644	16 218	10 644	10 644	10 644	16 218	10 644	10 644	10 644	144 452	144 452	156 008	168 489
Waste water management	9 594	4 437	4 437	4 437	9 594	4 437	4 437	4 437	9 594	4 437	4 437	4 437	68 714	68 714	71 463	74 322
Waste management	10 623	4 423	4 423	4 423	10 623	4 423	4 423	4 423	10 623	4 423	4 423	4 423	71 678	71 678	74 545	77 527
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**157 803**	**73 299**	**72 782**	**70 678**	**132 987**	**73 846**	**69 993**	**70 568**	**124 323**	**69 792**	**70 801**	**127 476**	**1 114 350**	**1 114 350**	**1 138 486**	**1 100 117**
Expenditure - Functional																
Governance and administration	**18 478**	**18 478**	**18 478**	**18 478**	**24 854**	**18 478**	**18 478**	**18 478**	**18 478**	**18 478**	**18 478**	**31 932**	**241 569**	**241 569**	**250 931**	**264 286**
Executive and council	1 843	1 843	1 843	1 843	2 253	1 843	1 843	1 843	1 843	1 843	1 843	1 843	22 521	22 521	23 645	24 831
Finance and administration	16 364	16 364	16 364	16 364	22 153	16 364	16 364	16 364	16 364	16 364	16 364	29 818	215 612	215 612	223 607	235 516
Internal audit	272	272	272	272	448	272	272	272	272	272	272	272	3 435	3 435	3 679	3 939
Community and public safety	**9 653**	**9 653**	**9 653**	**9 653**	**13 025**	**9 653**	**9 653**	**9 653**	**9 653**	**9 653**	**9 653**	**94 692**	**204 251**	**204 251**	**182 614**	**132 068**
Community and social services	1 738	1 738	1 738	1 738	2 735	1 738	1 738	1 738	1 738	1 738	1 738	1 738	21 853	21 853	22 621	23 581
Sport and recreation	966	966	966	966	1 467	966	966	966	966	966	966	1 026	12 158	12 158	12 931	13 756
Public safety	5 675	5 675	5 675	5 675	6 937	5 675	5 675	5 675	5 675	5 675	5 675	5 675	69 364	69 364	72 964	76 768
Housing	1 274	1 274	1 274	1 274	1 886	1 274	1 274	1 274	1 274	1 274	1 274	86 252	100 876	100 876	74 098	17 963
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 649**	**7 649**	**7 649**	**7 649**	**11 771**	**7 649**	**7 649**	**7 649**	**7 649**	**7 649**	**7 649**	**7 761**	**96 018**	**96 018**	**100 090**	**106 534**
Planning and development	3 544	3 544	3 544	3 544	5 804	3 544	3 544	3 544	3 544	3 544	3 544	3 656	44 898	44 898	46 010	49 251
Road transport	4 105	4 105	4 105	4 105	5 967	4 105	4 105	4 105	4 105	4 105	4 105	4 105	51 119	51 119	54 078	57 283
Environmental protection	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
Trading services	**33 546**	**33 546**	**33 546**	**33 546**	**36 903**	**33 546**	**33 546**	**33 546**	**33 546**	**33 546**	**33 546**	**76 388**	**448 754**	**448 754**	**462 381**	**494 303**
Energy sources	15 313	15 313	15 313	15 313	15 835	15 313	15 313	15 313	15 313	15 313	15 313	31 155	200 121	200 121	201 146	219 601
Water management	7 745	7 745	7 745	7 745	8 343	7 745	7 745	7 745	7 745	7 745	7 745	13 071	98 865	98 865	104 764	111 210
Waste water management	4 957	4 957	4 957	4 957	5 963	4 957	4 957	4 957	4 957	4 957	4 957	11 102	66 633	66 633	69 385	72 259
Waste management	5 531	5 531	5 531	5 531	6 762	5 531	5 531	5 531	5 531	5 531	5 531	21 060	83 135	83 135	87 086	91 233
Other	5	5	5	5	5	5	5	5	5	5	5	5	60	**60**	**62**	**64**
Total Expenditure - Functional	**69 331**	**69 331**	**69 331**	**69 331**	**86 558**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**210 778**	**990 651**	**990 651**	**996 078**	**997 256**
Surplus/ (Deficit) 1.	**88 472**	**3 968**	**3 451**	**1 347**	**46 429**	**4 515**	**661**	**1 237**	**54 992**	**461**	**1 470**	**(83 302)**	**123 699**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	14 938	179 259	179 259	193 600	209 088
Service charges - Water	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	125 279	125 279	135 301	146 125
Service charges - Waste Water Management	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	52 237	52 237	54 327	56 500
Service charges - Waste Management	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	52 158	52 158	54 244	56 414
Sale of Goods and Rendering of Services	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	16 956	16 956	17 634	18 339
Agency services	691	691	691	691	691	691	691	691	691	691	691	691	8 291	8 291	8 623	8 968
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	28 561	28 561	30 129	31 794
Interest earned from Current and Non Current Assets	231	231	231	231	231	231	231	231	231	231	231	231	2 769	2 769	2 830	2 895
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	108	108	108	108	108	108	108	108	108	108	108	108	1 300	1 300	1 352	1 406
Licence and permits	6	6	6	6	6	6	6	6	6	6	6	6	76	76	76	76
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 000	1 040	1 082
Operational Revenue	310	310	310	310	310	310	310	310	310	310	310	310	3 725	3 725	3 874	4 029
Non-Exchange Revenue																
Property rates	47 811	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	11 953	179 291	179 291	188 255	197 668
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	764	764	764	764	764	764	764	764	764	764	764	36 015	44 414	44 414	45 418	47 235
Licences or permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	61 598	8 941	8 941	8 941	61 598	8 941	8 941	8 941	61 598	8 941	8 941	10 143	266 464	266 464	242 937	189 690
Interest Receivables	322	322	322	322	322	322	322	322	322	322	322	322	3 863	3 863	4 056	4 259
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges	544	544	544	544	544	544	544	544	544	544	544	544	6 529	6 529	6 975	7 453
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	872	872	872	–	–
Other Gains	17	17	17	17	17	17	17	17	17	17	17	18 657	18 840	18 840	3 840	3 840
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	**150 356**	**61 841**	**61 841**	**61 841**	**114 498**	**61 841**	**61 841**	**61 841**	**114 498**	**61 841**	**61 841**	**117 806**	**991 884**	**991 884**	**994 511**	**986 860**
Expenditure By Type																
Employee related costs	25 158	25 158	25 158	25 158	42 385	25 158	25 158	25 158	25 158	25 158	25 158	25 907	319 873	319 873	342 416	366 587
Remuneration of councillors	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	14 614	14 614	15 199	15 807
Bulk purchases - electricity	12 678	12 678	12 678	12 678	12 678	12 678	12 678	12 678	12 678	12 678	12 678	12 678	152 140	152 140	167 354	184 089
Inventory consumed	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	44 402	44 402	47 312	50 440
Debt impairment	9 219	9 219	9 219	9 219	9 219	9 219	9 219	9 219	9 219	9 219	9 219	6 413	107 826	107 826	113 239	118 950
Depreciation, amortisation and impairment	2 255	2 255	2 255	2 255	2 255	2 255	2 255	2 255	2 255	2 255	2 255	15 273	40 079	40 079	41 633	43 300
Interest, Dividends and Rent on Land	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	39 090	52 465	52 465	35 071	33 930
Contracted services	5 588	5 588	5 588	5 588	5 588	5 588	5 588	5 588	5 588	5 588	5 588	6 588	68 052	68 052	66 209	69 034
Transfers and subsidies	1	1	1	1	1	1	1	1	1	1	1	84 965	84 976	84 976	57 200	–
Irrecoverable debts written off	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	3 890	15 816	15 816	16 864	17 985
Operational Cost and Other Cost	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 412	86 728	86 728	89 901	93 453
Disposal of Fixed and Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Losses	3	3	3	3	3	3	3	3	3	3	3	3 643	3 680	3 680	3 680	3 680
Total Expenditure	**69 331**	**69 331**	**69 331**	**69 331**	**86 558**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**69 331**	**210 778**	**990 651**	**990 651**	**996 078**	**997 256**
Surplus/(Deficit)	**81 024**	**(7 491)**	**(7 491)**	**(7 491)**	**27 939**	**(7 491)**	**(7 491)**	**(7 491)**	**45 166**	**(7 491)**	**(7 491)**	**(92 972)**	**1 232**	**1 232**	**(1 566)**	**(10 395)**
Transfers and subsidies - capital (monetary allocations)	9	4 021	3 503	1 399	11 051	4 567	714	1 289	2 387	514	1 522	2 232	33 210	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind - all)	7 438	7 438	7 438	7 438	7 438	7 438	7 438	7 438	7 438	7 438	7 438	7 438	89 257	89 257	107 888	76 040
Surplus/(Deficit) after capital transfers & contributions	**88 472**	**3 968**	**3 451**	**1 347**	**46 429**	**4 515**	**661**	**1 237**	**54 992**	**461**	**1 470**	**(83 302)**	**123 699**	**123 699**	**142 408**	**102 861**

WC031 Theewaterskloof - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source																
Property rates	11 809	11 809	11 809	47 237	11 809	47 237	11 809	47 237	11 809	47 237	11 809	(94 474)	177 139	177 139	185 996	195 296
Service charges - electricity revenue	15 148	15 148	15 148	15 148	15 148	15 148	15 148	15 148	15 148	15 148	15 148	15 148	181 775	181 775	196 317	212 022
Service charges - water revenue	8 068	8 068	8 068	8 068	8 068	8 068	8 068	8 068	8 068	8 068	8 068	8 068	96 820	96 820	104 565	112 931
Service charges - sanitation revenue	3 124	3 124	3 124	3 124	3 124	3 124	3 124	3 124	3 124	3 124	3 124	3 124	37 483	37 483	38 982	40 542
Service charges - refuse	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	3 039	36 465	36 465	37 923	39 440
Rental of facilities and equipment	108	108	108	108	108	108	108	108	108	108	108	108	1 300	1 300	1 352	1 406
Interest earned - external investments	231	231	231	231	231	231	231	231	231	231	231	231	2 769	2 769	2 830	2 895
Interest earned - outstanding debtors	270	270	270	270	270	270	270	270	270	270	270	270	3 242	3 242	3 418	3 605
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	630	630	630	630	630	630	630	630	630	630	630	630	7 555	7 555	7 857	8 172
Licences and permits	6	6	6	6	6	6	6	6	6	6	6	6	76	76	76	76
Agency services	691	691	691	691	691	691	691	691	691	691	691	691	8 291	8 291	8 623	8 968
Transfers and Subsidies - Operational	60 099	–	–	–	60 099	–	–	–	60 099	–	–	1 202	181 500	181 500	185 737	189 690
Other revenue	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	21 681	21 681	22 548	23 450
Cash Receipts by Source	**105 030**	**44 931**	**44 931**	**80 358**	**105 030**	**80 358**	**44 931**	**80 358**	**105 030**	**80 358**	**44 931**	**(60 151)**	**756 095**	**756 095**	**796 225**	**838 492**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	11 070	–	–	–	11 070	–	–	–	11 070	–	–	–	33 210	33 210	36 086	37 217
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–		–	872	872	872	(0)	(0)
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	30	30	30	30	30	30	30	30	30	30	30	30	360	360	378	397
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**116 130**	**44 961**	**44 961**	**80 388**	**116 130**	**80 388**	**44 961**	**80 388**	**116 130**	**80 388**	**44 961**	**(59 249)**	**790 537**	**790 537**	**832 690**	**876 106**
Cash Payments by Type																
Employee related costs	24 656	24 656	24 656	24 656	49 311	24 656	49 311	24 656	49 311	24 656	49 311	(49 311)	320 524	320 524	344 096	367 855
Remuneration of councillors	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	1 218	14 614	14 614	15 199	15 807
Finance charges	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	1 216	14 591	14 591	11 638	9 915
Bulk purchases - Electricity	15 714	15 714	15 714	15 714	15 714	15 714	15 714	15 714	15 714	15 714	15 714	15 714	188 567	188 567	195 207	184 089
Acquisitions - water & other inventory	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	3 700	44 402	44 402	47 312	50 440
Contracted services	4 633	4 633	4 633	4 633	4 633	4 633	4 633	4 633	4 633	4 633	4 633	5 633	56 595	56 595	60 567	90 848
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	1	1	1	1	1	1	1	1	1	1	1	1	12	12	–	–
Other expenditure	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 211	7 412	86 728	86 728	89 901	93 453
Cash Payments by Type	**58 348**	**58 348**	**58 348**	**58 348**	**83 004**	**58 348**	**83 004**	**58 348**	**83 004**	**58 348**	**83 004**	**(14 417)**	**726 033**	**726 033**	**763 921**	**812 407**
Other Cash Flows/Payments by Type																
Capital assets	12	5 121	4 462	1 782	14 076	5 817	910	1 642	3 041	654	1 939	2 843	42 299	43 042	41 499	42 799
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–			
Repayment of borrowing	–	–	5 028	–	–	5 028	–	–	5 028	–	–	5 028	20 114	20 114	15 987	13 573
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Payments by Type	**58 360**	**63 469**	**67 839**	**60 130**	**97 079**	**69 194**	**83 913**	**59 990**	**91 073**	**59 002**	**84 943**	**(6 546)**	**788 445**	**789 188**	**821 407**	**868 778**
NET INCREASE/(DECREASE) IN CASH HELD	**57 770**	**(18 508)**	**(22 878)**	**20 258**	**19 051**	**11 195**	**(38 953)**	**20 398**	**25 057**	**21 386**	**(39 982)**	**(52 703)**	**2 092**	**1 349**	**11 283**	**7 327**
Cash/cash equivalents at the month/year beginning:	8 060	65 830	47 322	24 444	44 702	63 752	74 947	35 995	56 393	81 450	102 837	62 854	8 060	8 060	9 409	20 692
Cash/cash equivalents at the month/year end:	65 830	47 322	24 444	44 702	63 752	74 947	35 995	56 393	81 450	102 837	62 854	10 151	10 151	9 409	20 692	28 019

WC031 Theewaterskloof - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation																
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Cemeteries	1	490	427	171	1 348	557	87	157	291	63	186	272	4 051	4 794	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	0	85	74	29	233	96	15	27	50	11	32	47	700	700	6 271	6 554
Vote 5 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	2	1 081	942	376	2 971	1 228	192	347	642	138	409	600	8 928	8 928	35 228	31 517
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	**4**	**1 656**	**1 443**	**576**	**4 552**	**1 881**	**294**	**531**	**983**	**212**	**627**	**919**	13 679	14 422	41 499	38 071
Single-year expenditure appropriation																
Vote 1 - Directorate Finance	0	17	15	6	46	19	3	5	10	2	6	9	139	139	–	–
Vote 2 - Cemeteries	0	56	49	19	153	63	10	18	33	7	21	31	461	461	–	–
Vote 3 - Corporate services	0	36	32	13	100	41	6	12	22	5	14	20	300	300	–	–
Vote 4 - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	25	11 066	9 643	3 852	30 417	12 571	1 966	3 549	6 571	1 413	4 190	6 143	91 406	91 406	107 888	76 040
Vote 6 - Office of the Municipal Manager	0	6	5	2	17	7	1	2	4	1	2	3	50	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	0	133	116	46	366	151	24	43	79	17	50	74	1 100	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	2 683	2 338	934	7 374	3 047	476	860	1 593	343	1 016	1 489	22 159	22 159	–	–
Vote 14 - Water	0	189	165	66	520	215	34	61	112	24	72	105	1 563	1 563	–	4 728
Vote 15 - Directorate Development and Community Services	0	85	74	29	233	96	15	27	50	11	32	47	700	700	–	–
Capital single-year expenditure sub-total	**33**	**14 271**	**12 435**	**4 967**	**39 226**	**16 211**	**2 535**	**4 577**	**8 473**	**1 823**	**5 404**	**7 922**	117 877	117 877	107 888	80 768
Total Capital Expenditure	**37**	**15 927**	**13 878**	**5 544**	**43 778**	**18 092**	**2 829**	**5 108**	**9 457**	**2 034**	**6 031**	**8 841**	**131 556**	**132 299**	**149 387**	**118 839**

WC031 Theewaterskloof - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional															
Governance and administration	**0**	**104**	**91**	**36**	**286**	**118**	**18**	**33**	**62**	**13**	**39**	**58**	**860**	**–**	**–**
Executive and council	0	6	5	2	17	7	1	2	4	1	2	3	50	–	–
Finance and administration	0	98	85	34	269	111	17	31	58	13	37	54	810	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**27**	**11 567**	**10 080**	**4 026**	**31 795**	**13 140**	**2 055**	**3 710**	**6 868**	**1 477**	**4 380**	**6 421**	**96 290**	**107 888**	**76 040**
Community and social services	0	7	6	2	19	8	1	2	4	1	3	4	56	–	–
Sport and recreation	1	493	430	172	1 356	560	88	158	293	63	187	274	4 818	–	–
Public safety	0	1	1	0	3	1	0	0	1	0	0	1	10	–	–
Housing	25	11 066	9 643	3 852	30 417	12 571	1 966	3 549	6 571	1 413	4 190	6 143	91 406	107 888	76 040
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1**	**218**	**190**	**76**	**599**	**248**	**39**	**70**	**129**	**28**	**83**	**121**	**1 800**	**–**	**–**
Planning and development	1	218	190	76	599	248	39	70	129	28	83	121	1 800	–	–
Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**9**	**4 037**	**3 518**	**1 405**	**11 098**	**4 586**	**717**	**1 295**	**2 397**	**516**	**1 529**	**2 241**	**33 350**	**41 499**	**42 799**
Energy sources	0	85	74	29	233	96	15	27	50	11	32	47	700	6 271	6 554
Water management	3	1 270	1 107	442	3 491	1 443	226	407	754	162	481	705	10 491	35 228	36 245
Waste water management	6	2 683	2 338	934	7 374	3 047	476	860	1 593	343	1 016	1 489	22 159	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**37**	**15 927**	**13 878**	**5 544**	**43 778**	**18 092**	**2 829**	**5 108**	**9 457**	**2 034**	**6 031**	**8 841**	**132 299**	**149 387**	**118 839**

WC031 Theewaterskloof - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	**99 498**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**99 498**	**110 201**	**98 038**
Roads Infrastructure	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Roads	91 406	–	–	–	–	–	–	–	91 406	107 888	76 040
Road Structures	–	–	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Power Plants	–	–	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	1 563	–	–	–	–	–	–	–	1 563	2 313	21 998
Dams and Weirs	–	–	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–	1 156	10 242
Pump Stations	–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–	1 157	11 756
Distribution	1 563	–	–	–	–	–	–	–	1 563	–	–
Distribution Points	–	–	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	6 529	–	–	–	–	–	–	–	6 529	–	–
Pump Station	–	–	–	–	–	–	–	–	–	–	–
Reticulation	6 529	–	–	–	–	–	–	–	6 529	–	–
Waste Water Treatment Works	–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	**390**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**390**	**–**	**–**
Computer Equipment	390	–	–	–	–	–	–	–	390	–	–
Furniture and Office Equipment	**120**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**120**	**–**	**–**
Furniture and Office Equipment	120	–	–	–	–	–	–	–	120	–	–
Machinery and Equipment	**364**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**364**	**–**	**–**
Machinery and Equipment	364	–	–	–	–	–	–	–	364	–	–
Total Capital Expenditure on new assets *to be adjusted*	**100 372**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**100 372**	**110 201**	**98 038**

WC031 Theewaterskloof - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–	–	–
Road Structures	–	–	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Power Plants	–	–	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs	–	–	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–	–	–
Distribution	–	–	–	–	–	–	–	–	–	–	–
Distribution Points	–	–	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Pump Station	–	–	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	**16**	–	–	–	–	–	–	–	**16**	–	–
Furniture and Office Equipment	16	–	–	–	–	–	–	–	16	–	–
Machinery and Equipment	**75**	–	–	–	–	–	–	–	**75**	–	–
Machinery and Equipment	75	–	–	–	–	–	–	–	75	–	–
Total Capital Expenditure on renewal of existing assets ***to be adjusted***	**91**	–	–	–	–	–	–	–	**91**	–	–

WC031 Theewaterskloof - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	**105 060**	**–**	**–**	**–**	**–**	**800**	**–**	**800**	**105 860**	**111 496**	**118 353**
Roads Infrastructure	31 891	–	–	–	–	–	–	–	31 891	33 935	36 117
Roads	31 866	–	–	–	–	–	–	–	31 866	33 909	36 090
Road Structures	–	–	–	–	–	–	–	–	–	–	–
Road Furniture	25	–	–	–	–	–	–	–	25	26	27
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	260	–	–	–	–	–	–	–	260	270	281
Drainage Collection	10	–	–	–	–	–	–	–	10	10	11
Storm water Conveyance	250	–	–	–	–	–	–	–	250	260	270
Attenuation	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	14 702	–	–	–	–	800	–	800	15 502	15 635	16 630
LV Networks	14 702	–	–	–	–	800	–	800	15 502	15 635	16 630
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	22 113	–	–	–	–	–	–	–	22 113	23 390	24 747
Dams and Weirs	26	–	–	–	–	–	–	–	26	27	28
Water Treatment Works	7 601	–	–	–	–	–	–	–	7 601	8 081	8 594
Bulk Mains	–	–	–	–	–	–	–	–	–	–	–
Distribution	14 486	–	–	–	–	–	–	–	14 486	15 282	16 125
Sanitation Infrastructure	33 473	–	–	–	–	–	–	–	33 473	35 486	37 630
Pump Station	181	–	–	–	–	–	–	–	181	188	196
Reticulation	24 171	–	–	–	–	–	–	–	24 171	25 588	27 095
Waste Water Treatment Works	9 121	–	–	–	–	–	–	–	9 121	9 710	10 339
Solid Waste Infrastructure	2 621	–	–	–	–	–	–	–	2 621	2 779	2 947
Landfill Sites	2 616	–	–	–	–	–	–	–	2 616	2 774	2 942
Waste Transfer Stations	–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	5	–	–	–	–	–	–	–	5	5	5
Community Assets	**15 398**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 398**	**16 341**	**17 346**
Community Facilities	15 110	–	–	–	–	–	–	–	15 110	16 042	17 034
Halls	2 684	–	–	–	–	–	–	–	2 684	2 826	2 978
Libraries	75	–	–	–	–	–	–	–	75	75	75
Cemeteries/Crematoria	1 188	–	–	–	–	–	–	–	1 188	1 235	1 284
Police	–	–	–	–	–	–	–	–	–	–	–
Purls	–	–	–	–	–	–	–	–	–	–	–
Public Open Space	9 168	–	–	–	–	–	–	–	9 168	9 797	10 471
Nature Reserves	1 886	–	–	–	–	–	–	–	1 886	1 993	2 107
Public Ablution Facilities	95	–	–	–	–	–	–	–	95	99	103
Taxi Ranks/Bus Terminals	15	–	–	–	–	–	–	–	15	16	16
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	**288**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**288**	**300**	**312**
Indoor Facilities	–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities	288	–	–	–	–	–	–	–	288	300	312
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Investment properties	**61**	**–**	**–**	**–**	**–**	**–**	**(31)**	**(31)**	**31**	**63**	**66**
Revenue Generating	**31**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**31**	**32**	**33**
Improved Property	31	–	–	–	–	–	–	–	31	32	33
Unimproved Property	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	**31**	**–**	**–**	**–**	**–**	**–**	**(31)**	**(31)**	**–**	**32**	**33**
Improved Property	31	–	–	–	–	–	(31)	(31)	–	32	33
Unimproved Property	–	–	–	–	–	–	–	–	–	–	–
Other assets	**12 647**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**12 647**	**13 332**	**14 057**
Operational Buildings	**11 903**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**11 903**	**12 558**	**13 253**
Municipal Offices	11 666	–	–	–	–	–	–	–	11 666	12 312	12 996
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–	–	–
Workshops	237	–	–	–	–	–	–	–	237	247	256
Housing	**744**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**744**	**774**	**805**
Staff Housing	–	–	–	–	–	–	–	–	–	–	–
Social Housing	744	–	–	–	–	–	–	–	744	774	805
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	**10 139**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**10 139**	**10 545**	**10 967**
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	**10 139**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**10 139**	**10 545**	**10 967**
Computer Software and Applications	10 139	–	–	–	–	–	–	–	10 139	10 545	10 967
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	**222**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**222**	**230**	**240**
Furniture and Office Equipment	222	–	–	–	–	–	–	–	222	230	240
Machinery and Equipment	**950**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**950**	**988**	**1 027**
Machinery and Equipment	950	–	–	–	–	–	–	–	950	988	1 027
Transport Assets	**8 089**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8 089**	**8 413**	**8 749**
Transport Assets	8 089	–	–	–	–	–	–	–	8 089	8 413	8 749
Total Repairs and Maintenance Expenditure to be	**152 566**	**–**	**–**	**–**	**–**	**800**	**(31)**	**770**	**153 335**	**161 409**	**170 805**

WC031 Theewaterskloof - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class											
Infrastructure	**33 692**	–	–	–	–	–	–	–	**33 692**	**35 040**	**36 441**
Roads Infrastructure	4 186	–	–	–	–	–	–	–	4 186	4 353	4 527
Roads	4 186	–	–	–	–	–	–	–	4 186	4 353	4 527
Road Structures	–	–	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	488	–	–	–	–	–	–	–	488	508	528
Drainage Collection	488	–	–	–	–	–	–	–	488	508	528
Storm water Conveyance	–	–	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	3 703	–	–	–	–	–	–	–	3 703	3 851	4 005
Power Plants	–	–	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	301	–	–	–	–	–	–	–	301	313	326
MV Substations	577	–	–	–	–	–	–	–	577	600	624
MV Switching Stations	–	–	–	–	–	–	–	–	–	–	–
MV Networks	763	–	–	–	–	–	–	–	763	794	825
LV Networks	2 062	–	–	–	–	–	–	–	2 062	2 144	2 230
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	7 199	–	–	–	–	–	–	–	7 199	7 487	7 786
Dams and Weirs	36	–	–	–	–	–	–	–	36	38	39
Boreholes	126	–	–	–	–	–	–	–	126	131	136
Reservoirs	550	–	–	–	–	–	–	–	550	572	595
Pump Stations	1 016	–	–	–	–	–	–	–	1 016	1 057	1 099
Water Treatment Works	1 140	–	–	–	–	–	–	–	1 140	1 186	1 233
Bulk Mains	315	–	–	–	–	–	–	–	315	327	341
Distribution	4 016	–	–	–	–	–	–	–	4 016	4 176	4 343
Distribution Points	–	–	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	9 307	–	–	–	–	–	–	–	9 307	9 680	10 067
Pump Station	61	–	–	–	–	–	–	–	61	64	66
Reticulation	6 145	–	–	–	–	–	–	–	6 145	6 391	6 646
Waste Water Treatment Works	3 102	–	–	–	–	–	–	–	3 102	3 226	3 355
Outfall Sewers	–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	8 809	–	–	–	–	–	–	–	8 809	9 162	9 528
Landfill Sites	7 260	–	–	–	–	–	–	–	7 260	7 550	7 852
Waste Transfer Stations	1 549	–	–	–	–	–	–	–	1 549	1 611	1 676
Waste Processing Facilities	–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Other assets	**984**	–	–	–	–	–	–	–	**984**	**1 024**	**1 065**
Operational Buildings	**984**	–	–	–	–	–	–	–	**984**	**1 024**	**1 065**
Municipal Offices	984	–	–	–	–	–	–	–	984	1 024	1 065
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	**58**	–	–	–	–	–	–	–	**58**	**11**	**13**
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	**58**	–	–	–	–	–	–	–	**58**	**11**	**13**
Water Rights	–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications	58	–	–	–	–	–	–	–	58	11	13
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	**699**	–	–	–	–	–	–	–	**699**	**727**	**756**
Computer Equipment	699	–	–	–	–	–	–	–	699	727	756
Furniture and Office Equipment	**580**	–	–	–	–	–	–	–	**580**	**603**	**627**
Furniture and Office Equipment	580	–	–	–	–	–	–	–	580	603	627
Machinery and Equipment	**770**	–	–	–	–	–	–	–	**770**	**801**	**833**
Machinery and Equipment	770	–	–	–	–	–	–	–	770	801	833
Transport Assets	**3 296**	–	–	–	–	–	–	–	**3 296**	**3 428**	**3 565**
Transport Assets	3 296	–	–	–	–	–	–	–	3 296	3 428	3 565
Total Depreciation to be adjusted	**40 079**	–	–	–	–	–	–	–	**40 079**	**41 633**	**43 300**

WC031 Theewaterskloof - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure	**25 242**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**25 242**	**39 186**	**20 801**
Roads Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–	–	–
Road Structures	–	–	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	700	–	–	–	–	–	–	–	700	6 271	6 554
LV Networks	700	–	–	–	–	–	–	–	700	6 271	6 554
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	8 928	–	–	–	–	–	–	–	8 928	32 915	14 247
Water Treatment Works	8 928	–	–	–	–	–	–	–	8 928	32 915	14 247
Sanitation Infrastructure	15 614	–	–	–	–	–	–	–	15 614	–	–
Pump Station	–	–	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	15 614	–	–	–	–	–	–	–	15 614	–	–
Community Assets	**5 851**	**–**	**–**	**–**	**–**	**–**	**743**	743	6 594	**–**	**–**
Community Facilities	1 800	–	–	–	–	–	–	–	1 800	–	–
Taxi Ranks/Bus Terminals	1 800	–	–	–	–	–	–	–	1 800	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	**4 051**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**4 794**	**–**	**–**
Indoor Facilities	–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities	4 051	–	–	–	–	–	743	743	4 794	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets ***to be adjusted***	**31 094**	**–**	**–**	**–**	**–**	**–**	**743**	**743**	**31 836**	**39 186**	**20 801**

WC031 Theewaterskloof - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousand										Medium Term Revenue and Expenditure Framework					
										Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
Function	Project Description	Project Number	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality: *List all capital projects grouped by Function*															
Electricity: Distribution	Electrification TWK Area	0PC001001002001008	New	SO6	Electrical Infrastructure	LV Networks	Ward 6	19°16'50.35"E	33°59'37.04"S	700	700	6 271	6 271	6 554	6 554
Water: Distribution	Villiersdorp Destiny Farm Reservoir	0PC001002004003	Upgrading	SO6	Water Supply Infrastructure	Reservoirs				–	–	1 739	1 739	10 242	10 242
Water: Distribution	Grabouw WEST bulk supply upgrades Steenbras upper: NEW 6.5Ml Steenbras upper reservoir & supply lines	0PC001002004003	Upgrading	SO6	Water Supply Infrastructure	Reservoirs				–	–	1 469	1 469	11 756	11 756
Water management	Upgrading of the Ultra Fultration Plant in Genadendal	0PC001001002004005	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works				–	–	1 739	1 739	3 000	3 000
Water management	Upgrading RSE WTP	0PC001001002004005	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works				4 317	4 317	19 922	19 922	11 247	11 247
Waste water management	Upgrading Botrivier WWTW, phase 2	0PC001001001004007	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works				15 614	15 614	–	–	–	–
Water management	Upgrading Villiersdorp WTP, phase 2	0PC001001002004005	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works				4 611	4 611	10 359	10 359	–	–
Waste water management	Bulk sewer provision to erf 313 housing development, Grabouw	0PC001001002005004	New	SO6	Sanitation Infrastructure	Reticulation				6 529	6 529	–	–	–	–
Water management	Gypsy Queen water supply phase 2	0PC001002004006	New	SO6	Water Supply Infrastructure	Bulk Mains				1 563	1 563	–	–	–	–
Housing	Botriver Beaumont - Phase 2 - Planning	0PC001002006001	New	SO9	Roads Infrastructure	Roads				331	331	–	–	–	–
Housing	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 552	1 552	–	–	–	–
Housing	Caledon Riemvasmaak - Phase 1	0PC001002006001	New	SO9	Roads Infrastructure	Roads				306	306	–	–	–	–
Finance and administration	Computer Equipment	0PC002003004	New	SO4	Computer Equipment	Computer Equipment				440	440	–	–	–	–
Executive and council	Computer Equipment	0PC002003004	New	SO2	Computer Equipment	Computer Equipment				50	50	–	–	–	–
Finance and administration	Furniture and Office Equipment	0PC002003005	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment				17	17	–	–	–	–
Finance and administration	Furniture and Office Equipment	0PC002003005	New	SO2	Furniture and Office Equipment	Furniture and Office Equipment				33	33	–	–	–	–
Finance and administration	Furniture and Office Equipment	0PC002003005	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment				10	10	–	–	–	–
Finance and administration	Furniture and Office Equipment	0PC002003005	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment				50	50	–	–	–	–
Public safety	Furniture and Office Equipment	0PC002003005	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment				10	10	–	–	–	–
Waste water management	Furniture and Office Equipment	0PC002003005	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment				15	15	–	–	–	–
Community and social services	Machinery and Equipment	0PC002003009	New	SO6	Machinery and Equipment	Machinery and Equipment				50	50	–	–	–	–
Finance and administration	Machinery and Equipment	0PC002003009	New	SO4	Machinery and Equipment	Machinery and Equipment				118	118	–	–	–	–
Finance and administration	Machinery and Equipment	0PC002003009	New	SO6	Machinery and Equipment	Machinery and Equipment				73	73	–	–	–	–
Finance and administration	Machinery and Equipment	0PC002003009	Renewal	SO6	Machinery and Equipment	Machinery and Equipment				75	75	–	–	–	–

WC031 Theewaterskloof - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousand										Medium Term Revenue and Expenditure Framework					
										Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
Function	Project Description	Project Number	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Sport and recreation	Machinery and Equipment	0PC002003009	New	SO6	Machinery and Equipment	Machinery and Equipment				24	24	–	–	–	–
Sport and recreation	Upgrading of Pine View Park Sport Ground - Phase 2	0PC002002002002002	Upgrading	SO6	Sport and Recreation Facilities	Outdoor Facilities				4 051	4 794	–	–	–	–
LED	Traders Market & Taxi Rank Upgrade (Planning & Designs).	0PC002002002002001021	Upgrading	SO11	Community Facilities	Taxi Ranks/Bus Terminals				700	700	–	–	–	–
Technical and Infrastructure Implementation Services	Grabouw Taxi Rank	0PC002003002001014	Upgrading	SO1	Community Facilities	Taxi Ranks/Bus Terminals				1 100	1 100	–	–	–	–
Housing	Greater Grabouw Rooidakke SEF Erf 313	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 200	1 200	–	–	–	–
Housing	Greyton Erf 595 (538) (Yield reduced) (393)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 000	1 000	16 000	16 000	15 400	15 400
Housing	Gypsy Queen (500)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 000	1 000	20 000	20 000	16 000	16 000
Housing	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 000	1 000	20 640	20 640	20 640	20 640
Housing	Greater Grabouw	0PC001002006001	New	SO9	Roads Infrastructure	Roads				100	100	5 985	5 985	5 000	5 000
Housing	Grabouw Iraq (456)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				22 000	22 000	–	–	–	–
Housing	Grabouw Hillside (321) (102 + 219)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				1 000	1 000	6 680	6 680	–	–
Housing	Villiersdorp Destiny Farm (1133)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				50 417	50 417	16 583	16 583	–	–
Housing	Caledon Riemvasmaak (1014)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				11 000	11 000	16 500	16 500	15 000	15 000
Housing	Rooidakke (1054)	0PC001002006001	New	SO9	Roads Infrastructure	Roads				500	500	–	–	–	–
Housing	Riviersonderend Joeslovo Ext	0PC001002006002	New	SO9	Roads Infrastructure	Road Structures				–	–	1 500	1 500	–	–
Housing	Botrivier Beaumont (1046) UISP Services Ph1 (272)	0PC001002006002	New	SO9	Roads Infrastructure	Road Structures				–	–	4 000	4 000	4 000	4 000
										–	–	–	–	–	–
Parent Capital expenditure										**131 556**	**132 299**	**149 387**	**149 387**	**118 839**	**118 839**
Entities:															
Entity Capital expenditure										**–**	**–**	**–**	**–**	**–**	**–**
Total Capital expenditure										**131 556**	**132 299**	**149 387**	**149 387**	**118 839**	**118 839**

WC031 Theewaterskloof - Supporting Table SB20 Not required -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity											
Entity 1 total revenue								–	–		
Entity 2 total revenue								–	–		
Entity 3 (etc) total revenue								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
Total Operating Revenue	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity											
Entity 1 total operating expenditure								–	–		
Entity 2 total operating expenditure								–	–		
Entity 3 etc. total operating expenditure								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
Total Operating Expenditure	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity											
Entity 1 total capital expenditure								–	–		
Entity 2 total capital expenditure								–	–		
Entity 3 etc. total capital expenditure								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
Total Capital Expenditure	–	–	–	–	–	–	–	–	–	–	–