
FINANCIAL REPORT ITEM: FIRST QUARTER 2026-27 (JULY 2026 – SEPTEMBER 2026)

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 30 September 2026.

LEGAL REQUIREMENTS

The report for the first quarter (July 2026 – September 2026), prepared in terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, is submitted to Council in terms of **Section 52 (d) of the Municipal Finance Management Act, Act 56 of 2003** which reflects the implementation of the budget and the financial state of affairs of the municipality.

BACKGROUND

Attached is the Financial Report for the month of September 2026, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following financial reports:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. Council notes the Monthly Budget Statement, Performance and supporting documentation as of 30 September 2026.

BUDGET STATEMENT

SEPTEMBER 2026



THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

Prepared in terms of Section 71 and 52 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

2026/2027 FINANCIAL YEAR

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GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

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

PART 1 - IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 and 52 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 September 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

Section 54 of the MFMA requires the Mayor to consider the Section 71 and 52 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

It should be noted that the C-Schedule does not align to the related data strings and transactional details encapsulated in the financial system. The matter has been reported to the system vendor and is still a work in progress to address alignment issues between the service provider as well as the municipality. Differences will therefore be noted between some of the tables in the C-Schedule, Section 71 and 52, monthly budget monitoring report and the related data strings.

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	131,556,158	989,939,070	989,449,408
Actual Result (YTD)	24,107,655	281,243,834	200,778,407
Variance	107,448,503	708,695,236	788,671,001
Variance %	82%	72%	80%

Operating revenue currently reflects a variance of 72% and operating expenditure a variance of 80%.

FINANCIAL DASHBOARD: 2026/2027 FINANCIAL YEAR

Particulars	Budget	Jul-26	Aug-26	Sep-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	929,576,039	30,792,349	78,174,341	85,608,568	194,575,258	21%
Operating Expenditure (Non Cash)	59,873,369	2,995,941	3,049,374	157,834	6,203,149	10%
Total Operating Expenditure	989,449,408	33,788,290	81,223,715	85,766,402	200,778,407	20%
Operating Income (excl. Capital Grants)	989,939,070	159,076,484	53,597,082	68,570,267	281,243,834	28%
TELEPHONE	500,000	3,981	6,540	1,836	12,357	2%
STREETLIGHTS	5,935,203	27,259	1,353,272	263,041	1,643,572	28%
FUEL	10,770,025	198,406	806,637	721,188	1,726,232	16%
Repair & Maintenance (Excl Road Surfaces & Networks)	147,734,844	6,910,772	13,370,565	8,855,066	29,136,404	20%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	2,972,000	-	-	-	-	0%
Other Materials - Maintenance Materials (Road Surfaces)	1,288,975	112,477	49,692	43,596	205,765	16%
Other Materials - Maintenance Materials (Networks)	539,455	10,527	57,682	94,131	162,341	30%
GRANTS INCOME	140,501,000	-	15,638,667	26,633,870	42,272,537	30%
Equitable Shares Income	157,971,000	65,821,000	-	-	65,821,000	42%
GRANTS EXPENDITURE	140,501,000	4,830,037	4,169,855	20,745,403	29,745,295	21%
Equitable Shares Expenditure	84,909,039	7,075,753	7,075,753	7,075,753	21,227,260	25%
Equitable Shares Expenditure Free Basic Services	73,061,961	6,692,008	7,090,496	5,730,167	19,512,672	27%
PAYROLL	302,002,678	22,153,951	24,980,373	23,139,645	70,273,969	23%
ACTING ALLOWANCE	500,000	157,311	145,596	298,246	601,153	120%
OVERTIME	9,461,115	810,204	541,347	706,458	2,058,010	22%
SPECIAL ALLOWANCE	-	-	-	-	-	-
STANDBY	3,613,992	628,577	548,750	639,441	1,816,769	50%
EMPLOYEE RELATED COST (Non cash)	4,295,016	89,191	97,179	157,834	344,204	8%
Capital Expenditure (Land/Build)	1,800,000	-	440,969	382,751	823,720	46%
Capital Expenditure (Water)	10,490,997	-	-	76,950	76,950	1%
Capital Expenditure (Electricity)	700,000	-	-	-	-	0%
Capital Expenditure (Sewer)	22,143,699	3,512,295	2,616,691	2,653,032	8,782,017	40%
Capital Expenditure (Sportsfields)	4,051,304	-	-	-	-	0%
Capital Expenditure (Office Equipment)	964,500	-	-	24,323	24,323	3%
Capital Expenditure Sub Total	40,150,500	3,512,295	3,057,660	3,137,056	9,707,010	24%
Capital Expenditure (Housing) (TWK)	2,188,658	-	-	325,363	325,363	15%
Capital Expenditure (Housing) (Provincial Treasury)	89,217,000	-	-	14,075,282	14,075,282	16%
Capital Expenditure Housing Sub Total	91,405,658	-	-	14,400,645	14,400,645	16%
Capital Expenditure (Total)	131,556,158	3,512,295	3,057,660	17,537,701	24,107,655	18%
Investments		12,159,193	17,262,688	26,349,847		
Bank		39,006,559	56,590,588	53,686,348		
Loans		124,916,121	124,916,121	121,463,806		
Tenders Approved		-	-	228,757,106		

Description	Maintenance	Original Budget 2026 - 2027	YTD Actual	On Order (VAT Excl.)	Available	Comments
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	150,000	-	-	150,000.00	
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	1,200,000	-	-	1,200,000.00	
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	272,000	-	-	272,000.00	
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	250,000	-	-	250,000.00	
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	300,000	-	-	300,000.00	TWK2 for the roadmarking of the main road in Villiersdorp has been advertised and is closing on 12 October 2026. Still on track
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	180,000	-	1,950.00	178,050.00	TWK2 for the clearing and removal of stormwater and leiwater channels is still on the programme to be advertised as this work to commence April 2026-June 2027 to prepar for winter
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	300,000	-	145,016.00	154,984.00	On order project completed invoice submitted. Availabe budget will be used for Roadmarking
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	120,000	-	-	120,000.00	In the process to procure bags of tar.
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	Maintenance	200,000	-	-	200,000.00	Due to no available roads tender the materials procurent will be implemented within the first six months of the current FY. Materials request was submitted to Directorate in July 2026 and no feedback received. In second quarter virement process will be conducted to procure bitumen products.
		2,972,000	-	146,966.0	2,825,034	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

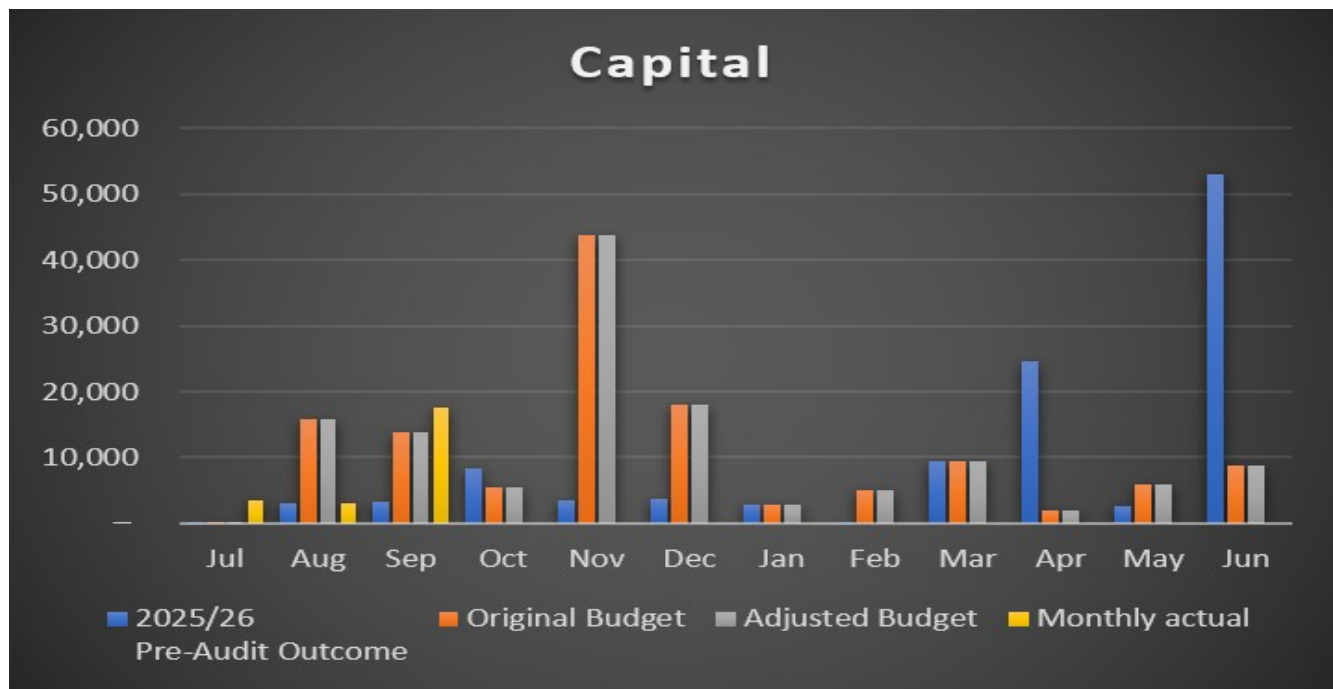
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	692	4,051	4,051	–	–	919	(919)	-100%	4,051
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	–	700	700	–	–	159	(159)	-100%	700
Vote 5 - Economic Development and Planning	69,834	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	16,414	–	–	–	–	–	–	–	–
Vote 14 - Water	1,300	8,928	8,928	77	77	2,025	(1,948)	-96%	8,928
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	88,240	13,679	13,679	77	77	3,103	(3,026)	-98%	13,679
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	2,481	139	139	–	–	32	(32)	-100%	139
Vote 2 - Community Services	4,132	461	461	18	18	104	(86)	-83%	461
Vote 3 - Corporate services	369	300	300	–	–	68	(68)	-100%	300
Vote 4 - Electricity	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	9,217	91,406	91,406	14,401	14,401	20,734	(6,334)	-31%	91,406
Vote 6 - Office of the Municipal Manager	–	50	50	–	–	11	(11)	-100%	50
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	435	1,100	1,100	383	824	250	574	230%	1,100
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	6,766	22,159	22,159	2,659	8,788	5,026	3,762	75%	22,159
Vote 14 - Water	3,214	1,563	1,563	–	–	355	(355)	-100%	1,563
Vote 15 - Directorate Development and Community Services	–	700	700	–	–	159	(159)	-100%	700
Total Capital single-year expenditure	26,614	117,877	117,877	17,461	24,031	26,739	(2,708)	-10%	117,877
Total Capital Expenditure	114,854	131,556	131,556	17,538	24,108	29,842	(5,734)	-19%	131,556
Capital Expenditure - Functional Classification									
Governance and administration	6,792	860	860	3	3	195	(192)	-98%	860
Executive and council	–	50	50	–	–	11	(11)	-100%	50
Finance and administration	6,792	810	810	3	3	184	(180)	-98%	810
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	79,049	95,547	95,547	14,416	14,416	21,674	(7,258)	-33%	95,547
Community and social services	190	56	56	–	–	13	(13)	-100%	56
Sport and recreation	692	4,075	4,075	15	15	924	(910)	-98%	4,075
Public safety	–	10	10	–	–	2	(2)	-100%	10
Housing	78,166	91,406	91,406	14,401	14,401	20,734	(6,334)	-31%	91,406
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	1,319	1,800	1,800	383	824	408	415	102%	1,800
Planning and development	1,319	1,800	1,800	383	824	408	415	102%	1,800
Road transport	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	27,694	33,350	33,350	2,736	8,865	7,565	1,300	17%	33,350
Energy sources	–	700	700	–	–	159	(159)	-100%	700
Water management	4,514	10,491	10,491	77	77	2,380	(2,303)	-97%	10,491
Waste water management	23,180	22,159	22,159	2,659	8,788	5,026	3,762	75%	22,159
Waste management	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	114,854	131,556	131,556	17,538	24,108	29,842	(5,734)	-19%	131,556
Funded by:									
National Government	27,217	32,510	32,510	2,730	8,859	7,374	1,485	20%	32,510
Provincial Government	4,393	700	700	–	–	159	(159)	-100%	700
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	–	–	–	–	–	–	–	–	–
Departm Agencies, Households, Non-profit Institutions, Private	–	–	–	–	–	–	–	–	–
Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	31,610	33,210	33,210	2,730	8,859	7,533	1,326	18%	33,210
Borrowing	0	–	–	–	–	–	–	–	–
Internally generated funds	83,244	98,347	98,347	14,808	15,249	22,309	(7,060)	-32%	98,347
Total Capital Funding	114,854	131,556	131,556	17,538	24,108	29,842	(5,734)	-19%	131,556

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4	37	37	3,512	3,512	37	3,476	9501%	3%
August	3,150	15,927	15,927	3,058	6,570	15,963	(9,393)	-58.8%	5%
September	3,319	13,878	13,878	17,538	24,108	29,842	(5,734)	-19.2%	18%
October	8,235	5,544	5,544	–		35,386	–		
November	3,427	43,778	43,778	–		79,163	–		
December	3,636	18,092	18,092	–		97,256	–		
January	2,901	2,829	2,829	–		100,085	–		
February	234	5,108	5,108	–		105,193	–		
March	9,462	9,457	9,457	–		114,649	–		
April	24,690	2,034	2,034	–		116,684	–		
May	2,702	6,031	6,031	–		122,715	–		
June	53,094	8,841	8,841	–		131,556	–		
Total Capital expenditure	114,854	131,556	131,556	24,108					

The **Total Capital Expenditure** for the year-to-date amounts to R 24 million against the original budget of R 132 million and the percentage spent is 18% when compared to the budget. The year-to-date expenditure compared to planned expenditure amounts to 81% (an underspent of 19%).



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

THEEWATERSKLOOF MUNICIPALITY												
CAPITAL PROGRAMME 2026 - 2027												
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
											3	
LAND AND BUILDINGS												
072116200551	Traders Market , Taxi Rank Upgrade (Planning Designs)	Grabouw	LED	RSEP	700,000	-	-	-	158,786	700,000	100%	
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	800,000	310,735	-	751,703	181,470	48,297	6%	August 2026 - Tender number ENG 06/2025/26 for Design, Manufacture and Construction of Structural Steel Portal Frame Structure at Grabouw Taxi Rank was awarded and it has reached its practical completion. The final invoices will be submitted to Creditors department in due course. September 2026 - There is one payment outstanding and the remaining funds will be used to expand the taxi rank further.
074110200553				Capital Replacement Reserve	300,000	72,017	-	72,017	68,051	227,983	76%	
Subtotal					1,800,000	382,751	-	823,720	408,307	976,280	54%	
WATER RESERVOIRS & RETICULATION												
077010200342	Gypsy Queen water supply phase 2	Grabouw	Water: Distribution	MIG	1,563,102	-	-	-	354,570	1,563,102	100%	August 2026 - Tender number ENG 04/2026/27 for Grabouw Gypsy Queen and Farm 313 Bulk Sewer and Water Services Phase B was advertised. The compulsory site meeting was held on 05 August 2026 and the closing date was on the 28 August 2026, currently the tender documents are being stamped for technical evaluation. September 2026 - The tender technical evaluation was submitted to Supply Chain Management and went to Bid Evaluation Committee, currently is waiting for Bid Adjudication Committee.
077011300335	Upgrading Villiersdorp WTP, phase 2	Villiersdorp	Water: Treatment Works	MIG	4,610,747	-	-	-	1,045,890	4,610,747	100%	August & September 2026 - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realise and the tender number ENG 05/2026/27 for Upgrade and Expansion of Villiersdorp Water Treatment Works Phase 2 will be stopped if the required co-funding for outer years (as per approved budget) is not available .
077011400332	Upgrading RSE WTP	Riviersonderend	Water: Treatment Works	MIG	4,317,148	76,950	-	76,950	979,291	4,240,198	98%	August & September 2026 - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realised and therefore tender number ENG 03/2026/27 for Upgrade and Expansion of Riviersonderend Water Treatment Works will be stopped if the required co-funding for outer years (as per approved budget) is not available.
Subtotal					10,490,997	76,950	-	76,950	2,379,751	10,414,047	99%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
ELECTRICITY RETICULATION												
077510000202	Electrification TWK Area	Theewaterskloof	Electricity Distribution	INEP	608,696	-	-	-	138,075	608,696	100%	
077510000203				Capital Replacement Reserve	91,304	-	-	-	20,711	91,304	100%	
				Subtotal	700,000	-	-	-	158,786	700,000	100%	
SEWERAGE												
076010200094	Bulk sewer provision to erf 313 housing development, Grabouw	Grabouw	Sewerage: Networks	MIG	4,784,151	-	-	-	1,085,224	4,784,151	100%	August & September 2026 - Tender number ENG 04/2026/27 for Grabouw Gypsy Queen & Farm 313 Bulk Sewer and Water Services Phase B was advertised. The compulsory site meeting was held on 05 August 2026 and the closing date was 28 August 2026, currently the tender is being stamped for technical evaluation. The appointment and spending of the funding is subject to the commitment of co-funding as per the approved budget.
076010200095				Capital Replacement Reserve	1,745,233	-	-	-	395,884	1,745,233	100%	
076011700904	Upgrading Botrivier WWTW, phase 2	Botrivier	Sewerage: Treatment Works	MIG	12,574,418	2,653,032	-	8,782,017	2,852,349	3,792,401	30%	August & September 2026 - The contractor has been appointed and the funds will be spent.
076011700905				Capital Replacement Reserve	3,039,897	-	-	-	689,562	3,039,897	100%	
				Subtotal	22,143,699	2,653,032	-	8,782,017	5,023,019	13,361,682	60%	
TWK HOUSING												
072111100120	Caledon Riemvasmaak - Phase 1	Caledon	Human Settlements	Capital Replacement Reserve	305,911	51,136	-	51,136	69,392	254,775	83%	The tender DEV 07/2026/27 has been advertised, closed and is being evaluated. Expenditure will increase once the contractor has been appointed.
072111300120	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	Villiersdorp	Human Settlements	Capital Replacement Reserve	1,551,534	162,452	-	162,452	351,946	1,389,082	90%	The borehole evaluation has been completed and the expenditure will start in November 2026.
072111700120	Botriver Beaumont - Phase 2 - Planning	Botrivier	Human Settlements	Capital Replacement Reserve	331,213	111,775	-	111,775	75,131	219,438	66%	The expenditure is as per projected. It will be fully spent by 30 June 2027.
				Subtotal	2,188,658	325,363	-	325,363	496,469	1,863,295	85%	

THEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
PROVINCIAL HOUSING												
072111100100	Caledon Riemvasmaak (1014)	Caledon	Human Settlements	Informal Settlements Grant (In-Kind)	11,000,000	-	-	-	2,495,211	11,000,000	100%	The tender DEV 07/2026/27 has been advertised, closed and is being evaluated. Expenditure will increase once the contractor has been appointed.
072111200100	Greater Grabouw Rooidakke SEF Erf 313	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1,200,000	-	-	-	272,206	1,200,000	100%	The tender DEV 02/2026/27 has been submitted to Supply Chain Management for Bid Specification Committee and will be advertised once approved.
072111200101	Gypsy Queen (500)	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1,000,000	-	-	-	226,838	1,000,000	100%	The tender DEV 02/2026/27 has been submitted to Supply Chain Management for Bid Specification Committee and will be advertised once approved.
072111200102	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	100,000	-	-	-	22,684	100,000	100%	We are waiting for the signing of the contract between the Department of Infrastructure and the municipality in order to draw the funding from the department.
072111200103	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	22,000,000	-	-	-	4,990,424	22,000,000	100%	The contractor has been appointed by the Department of Infrastructure and currently working and the expenditure will be captured as soon as the proof of payments has been received.
072111200104	Grabouw Hillside (321) (102 + 219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	1,000,000	-	-	-	226,837	1,000,000	100%	The contractor has established on site and will start spending the funds and the funds will be spent by 30 June 2027.
072111200105	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	500,000	-	-	-	113,418	500,000	100%	The tender DEV 01/2026/27 was advertised and is waiting for the appointment of the service provider.
072111300100	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	50,417,000	14,075,282	-	14,075,282	11,436,463	36,341,718	72%	The expenditure is as per projected. The funds will be fully spent by 30 June 2027.
072111500100	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal Greyton	Human Settlements	Human Settlements Grant (In-Kind)	1,000,000	-	-	-	226,838	1,000,000	100%	The tender DEV 03/2026/27 has been submitted to Supply Chain Management for Bid Specification Committee and will be advertised once approved.
072111700100	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	Botrivier	Human Settlements	Human Settlements Grant (In-Kind)	1,000,000	-	-	-	226,838	1,000,000	100%	The contractor has submitted claims and will be captured once they are paid by the Department of Infrastructure.
Subtotal					89,217,000	14,075,282	-	14,075,282	20,237,757	75,141,718	84%	
SPORTFIELDS												
073115200123	Upgrading of Pine View Park Sport Ground - Phase 2	Grabouw	Sports and Culture	MIG	4,051,304	-	-	-	918,988	4,051,304	100%	August & September 2026 - Due to Financial Recovery Plan, the municipality's budget (own funding) contributions could not be realised and the project scope will be reduced accordingly.
Subtotal					4,051,304	-	-	-	918,988	4,051,304	100%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
OFFICE EQUIPMENT												
071014900450	Computer Equipment (New)	Administration	Municipal Manager	Capital out of Revenue	50,000	-	-	-	11,342	50,000	100%	
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	300,000	-	-	-	68,051	300,000	100%	
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	6,000	-	-	-	1,361	6,000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	40,000	-	-	-	9,074	40,000	100%	
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10,000	-	-	-	2,269	10,000	100%	
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50,000	-	-	-	11,342	50,000	100%	
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	33,000	-	-	-	7,485	33,000	100%	
073110300540	Furniture and Office Equipment	Villiersdorp	Community Services	Capital out of Revenue	6,000	-	-	-	1,361	6,000	100%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	Capital out of Revenue	50,000	-	-	-	11,342	50,000	100%	
073111100530	Furniture and Office Equipment (New)	Caledon	Town Administration	Capital out of Revenue	5,000	-	-	-	1,133	5,000	100%	Tender number ET 02/2026/27 for Supply and Delivery of Power Tools to the Caledon Town Office was drafted and submitted to Supply Chain Management (SCM) for advertisement. The tender was subsequently advertised on 30 September 2026 and closed on 5 October 2026. The SCM department is currently busy with the evaluation of the bids received. The process will proceed in accordance with the applicable SCM procedures and requirements.
073111101560	Machinery and Equipment (Renewal)	Caledon	Town Administration	Capital out of Revenue	45,000	-	-	-	10,208	45,000	100%	
073111400541	Furniture and Office Equipment (New)	Riversonderend	Town Administration	Capital out of Revenue	40,000	-	-	-	9,074	40,000	100%	
073111401550	Machinery and Equipment (New)	Riversonderend	Town Administration	Capital out of Revenue	73,000	-	-	-	16,560	73,000	100%	
073111401560	Machinery and Equipment (Renewal)	Riversonderend	Town Administration	Capital out of Revenue	30,000	-	-	-	6,806	30,000	100%	
073111500530	Furniture and Office Equipment (Renewal)	Genadendal Greyton	Town Administration	Capital out of Revenue	11,000	3,337	1,800	3,337	2,494	5,863	53%	
073113101550	Machinery and Equipment	Caledon	Fleet Management	Capital out of Revenue	166,500	-	-	-	37,772	166,500	100%	We are currently waiting for the advertisement of the Mechanic vacancy.
073117501550	Machinery and Equipment (New)	Genadendal Greyton	Parks and Gardens	Capital out of Revenue	24,000	14,900	-	14,900	5,445	9,100	38%	
073124100540	Furniture and Office Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	10,000	-	2,999	-	2,269	7,001	70%	A quotation has been requested for the supply of an office chair and the closing date for the submission of quotations is 16 October 2026. All quotations must be submitted before the specified closing date for consideration. The funds will be spent during the second quarter.
076011500540	Furniture and Office Equipment (New)	Genadendal Greyton	Sewerage: Treatment Works	Capital out of Revenue	15,000	6,086	-	6,086	3,402	8,914	59%	
Subtotal					964,500	24,323	4,799	24,323	218,790	935,378	97%	
GRAND TOTAL CAPITAL BUDGET					131,556,158	17,537,701	4,799	24,107,655	29,841,867	107,443,704	82%	

SECTION 3 - OPERATING REVENUE AND EXPENDITURE

Financial Performance (revenue and expenditure by municipal vote)

The municipal votes are in accordance with the GFS classification.

WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Directorate Finance	307,896	333,596	333,596	17,850	149,309	117,787	31,522	26.8%	333,596
Vote 2 - Community Services	58,929	63,440	63,440	2,649	5,845	7,233	(1,387)	-19.2%	63,440
Vote 3 - Corporate services	892	6,759	6,759	306	951	780	172	22.0%	6,759
Vote 4 - Electricity	184,956	211,960	211,960	15,157	50,502	50,445	57	0.1%	211,960
Vote 5 - Economic Development and Planning	85,900	177,828	177,828	30,515	30,865	44,441	(13,576)	-30.5%	177,828
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	32,957	33,979	33,979	5,425	8,943	7,756	1,187	15.3%	33,979
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	64,047	71,678	71,678	4,309	13,090	19,469	(6,379)	-32.8%	71,678
Vote 13 - Waste water management	66,136	68,714	68,714	3,434	13,136	18,468	(5,332)	-28.9%	68,714
Vote 14 - Water	139,285	144,452	144,452	8,346	31,536	37,507	(5,971)	-15.9%	144,452
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	940,999	1,112,406	1,112,406	87,992	304,178	303,885	293	0.1%	1,112,406
Expenditure by Vote									
Vote 1 - Directorate Finance	86,358	101,832	101,832	7,804	22,614	24,790	(2,176)	-8.8%	101,832
Vote 2 - Community Services	171,391	197,835	197,835	14,844	42,867	47,905	(5,039)	-10.5%	197,835
Vote 3 - Corporate services	94,833	85,417	85,417	9,230	20,109	17,695	2,414	13.6%	85,417
Vote 4 - Electricity	171,389	199,321	199,321	17,982	39,355	45,939	(6,585)	-14.3%	199,321
Vote 5 - Economic Development and Planning	38,851	123,168	123,168	18,999	24,998	9,137	15,862	173.6%	123,168
Vote 6 - Office of the Municipal Manager	8,699	12,038	12,038	797	2,550	2,836	(286)	-10.1%	12,038
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	17,340	21,206	21,206	1,135	3,289	4,993	(1,704)	-34.1%	21,206
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	77,136	83,135	83,135	4,589	11,829	16,594	(4,765)	-28.7%	83,135
Vote 13 - Waste water management	65,073	66,633	66,633	4,183	12,749	14,870	(2,121)	-14.3%	66,633
Vote 14 - Water	98,489	98,865	98,865	6,205	20,418	23,235	(2,817)	-12.1%	98,865
Vote 15 - Directorate Development and Community Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	829,559	989,449	989,449	85,766	200,778	207,994	(7,216)	-3.5%	989,449
Surplus/ (Deficit) for the year	111,440	122,956	122,956	2,226	103,400	95,890	7,509	7.8%	122,956

Unauthorized expenditure by year end would occur either for the Municipality as a whole if the adjustment budget "Total Expenditure by vote" or if any of the individual budgets for any specific votes were overspent.

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	166,572	179,259	179,259	14,958	49,736	44,815	4,921	11%	179,259
Service charges - Water	121,655	125,279	125,279	8,115	30,763	31,320	(556)	-2%	125,279
Service charges - Waste Water Management	50,357	52,237	52,237	3,338	12,821	13,059	(239)	-2%	52,237
Service charges - Waste management	46,586	52,158	52,158	4,224	12,808	13,040	(231)	-2%	52,158
Sale of Goods and Rendering of Services	4,644	16,956	16,956	358	971	4,239	(3,268)	-77%	16,956
Agency services	8,682	8,291	8,291	481	1,594	2,073	(479)	-23%	8,291
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23,143	28,561	28,561	1,370	3,898	7,140	(3,242)	-45%	28,561
Interest from Current and Non Current Assets	3,547	2,769	2,769	532	554	692	(138)	-20%	2,769
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,052	1,300	1,300	173	507	325	182	56%	1,300
Licence and permits	91	76	76	31	47	19	28	145%	76
Special rating levies	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-
Development Charges	722	1,000	1,000	-	99	250	(151)	-60%	1,000
Operational Revenue	4,547	3,725	3,725	1,570	2,172	931	1,240	133%	3,725
Non-Exchange Revenue									
Property rates	171,380	179,291	179,291	11,604	72,883	71,716	1,167	2%	179,291
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38,435	43,671	43,671	1,063	2,483	2,291	193	8%	43,671
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	175,563	265,262	265,262	19,693	86,909	79,480	7,429	9%	265,262
Interest	3,319	3,863	3,863	265	802	966	(163)	-17%	3,863
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	6,049	6,529	6,529	545	1,945	1,632	313	19%	6,529
Gains on disposal of Fixed and Intangible Assets	-	872	872	199	199	-	199	#DIV/0!	872
Other Gains	5,018	18,840	18,840	52	52	50	2	3%	18,840
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	832,362	989,939	989,939	68,570	281,244	274,037	7,206	2.6%	989,939
Expenditure By Type									
Employee related costs	295,184	319,873	319,873	24,942	75,094	75,474	(380)	-1%	319,873
Remuneration of councillors	13,252	14,614	14,614	1,062	3,258	3,654	(395)	-11%	14,614
Bulk purchases - electricity	138,729	152,140	152,140	15,803	32,822	38,035	(5,213)	-14%	152,140
Inventory consumed	40,495	44,402	44,402	3,923	7,452	11,100	(3,648)	-33%	44,402
Debt impairment	(56,197)	107,826	107,826	10,304	30,911	27,658	3,253	12%	107,826
Depreciation, amortisation and impairment	44,540	40,079	40,079	-	5,859	6,765	(906)	-13%	40,079
Interest, Dividends and Rent on Land	44,807	52,465	52,465	1,000	1,040	3,648	(2,608)	-71%	52,465
Contracted services	47,949	67,052	67,052	3,873	6,939	16,763	(9,824)	-59%	67,052
Transfers and subsidies	3,235	84,976	84,976	16,247	16,247	3	16,244	550641%	84,976
Irrecoverable debts written off	167,806	15,816	15,816	-	-	3,253	(3,253)	-100%	15,816
Operational costs	73,380	86,526	86,526	8,615	21,156	21,632	(476)	-2%	86,526
Disposal of Fixed and Intangible Assets	1,348	0	0	-	-	0	(0)	-100%	0
Other Losses	15,031	3,680	3,680	-	-	10	(10)	-100%	3,680
Total Expenditure	829,559	989,449	989,449	85,766	200,778	207,994	(7,216)	-3%	989,449
Surplus/(Deficit)	2,804	490	490	(17,196)	80,465	66,043	14,422	22%	490
Transfers and subsidies - capital (monetary allocations)	29,114	33,210	33,210	5,347	8,859	7,533	1,326	18%	33,210
Transfers and subsidies - capital (in-kind)	79,522	89,257	89,257	14,075	14,075	22,314	(8,239)	-37%	89,257
Surplus/(Deficit) after capital transfers & contributions	111,440	122,956	122,956	2,226	103,400	95,890	7,509	8%	122,956
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111,440	122,956	122,956	2,226	103,400	95,890	7,509	8%	122,956
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111,440	122,956	122,956	2,226	103,400	95,890	7,509	8%	122,956
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111,440	122,956	122,956	2,226	103,400	95,890	7,509	8%	122,956

As depicted in the above schedule, the year-to-date variance for revenue is 3% when compared to the year-to-date budget and the expenditure is 3% below the year-to-date budget.

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

Service charges (Electricity; Water and Waste Water Management)

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

Sale of Goods and Rendering of Services

The budget includes anticipated revenue from the sale of municipal properties. These transactions have not yet materialised, resulting in a variance against the budget.

Project	Estimated Income Value	Comment
Erf 1274 Greyton School Hall	R 1,400,000	Deed of sale was signed and returned to the Purchaser. Application was made for Town Planning process to commence. The application should be presented at the next available Municipal Planning Tribunal (MPT) meeting for consideration. The date for the next MPT is in within Property Management control but Department Town Planning and Building Control. Weekly follow-ups will be done to the Town Planning department to establish progress on the Town Planning process.
Victoria Hall Caledon	R 9,532,350	Deed of sale was signed and returned to the Purchaser. An application was made on 27 August 2026 to the TWK Town Planning Department for commencement of Subdivision of Erf 1 which is a requirement before transfer and registration can commence. The process will be followed-up with the Town planning department on a weekly bases to establish progress on the Town Planning process.
Erf 911 RSE	R 2,000,000	Tender was advertised under tender TPM05/2025/26 with closing date of 10 April 2026. A successful award was made to a bidder on 22 June 2026. The Deed of Sale was issued to the purchaser. Awaiting delivering on conditions of sale. Final 14 days notice was issued to perform on the Deed of Sale with the expiry date 20 September 2026. If the Purchaser do not deliver on all conditions, the Purchase will be cancelled.
Erf 176 Grabouw	R 955,000	Property was advertised under Tender TPM01-2026/27 with closing date 02 October 2026. One bid was received to the value of R 955 000,00. The tender is in the valuation stage and will be presented at BEC soon thereafter.
Total Projected Income 2026/27	R 13,887,350	

Agency services

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

Interest earned from Receivables

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

Interest from Current and Non-Current Assets

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

Development Charges

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

Fines, Penalties and Forfeits

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

Operational Revenue- Non-Exchange Revenue

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

Fines, penalties and forfeits

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

Depreciation and Amortization

System error occurred with depreciation calculation. Will be corrected in October 2026.

Interest (Finance Cost)

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

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

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27						YTD variance	YTD variance	Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands									%	
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Connection/Reconnection	6 821	7 417	7 417	492	1 463	1 854	(391)	-21%		7 417
Electricity Sales	166 840	179 052	179 052	14 466	49 623	44 763	4 860	11%		179 052
Total Service charges - Electricity	173 661	186 470	186 470	14 958	51 086	46 617	4 469	10%		186 470
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-			-
Less Cost of Free Basis Services (50 kwh per indigent household per month)	(7 089)	(7 210)	(7 210)	-	(1 350)	(1 803)	452	-25%		(7 210)
Net Service charges - Electricity	166 572	179 259	179 259	14 958	49 736	44 815	4 921	11%		179 259
Service charges - Water										
Connection/Disconnection (Water)	2 038	1 889	1 889	154	246	472	(226)	-48%		1 889
Industrial Water	33 655	35 801	35 801	3 221	9 765	8 950	815	9%		35 801
Sale	101 333	104 311	104 311	6 233	25 173	26 078	(905)	-3%		104 311
Total Service charges - Water	137 026	142 001	142 001	9 608	35 184	35 500	(316)	-1%		142 001
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-			-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	(15 371)	(16 722)	(16 722)	(1 493)	(4 421)	(4 180)	(240)	6%		(16 722)
Net Service charges - Water	121 655	125 279	125 279	8 115	30 763	31 320	(556)	-2%		125 279
Service charges - Waste Water Management										
Connection/Reconnection (Waste Water)	173	198	198	9	9	49	(40)	-82%		198
Industrial Effluent	10 404	10 170	10 170	-	2 590	2 542	48	2%		10 170
Pump/Removal of Waste Water	2 048	2 377	2 377	96	380	594	(214)	-36%		2 377
Sanitation Charges	52 559	54 964	54 964	4 635	14 015	13 741	274	2%		54 964
Total Service charges - Waste Water Management	65 184	67 709	67 709	4 740	16 995	16 927	67	0%		67 709
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-			-
Less Cost of Free Basis Services (free sanitation service to indigent households)	(14 827)	(15 471)	(15 471)	(1 402)	(4 174)	(3 868)	(306)	8%		(15 471)
Net Service charges - Waste Water Management	50 357	52 237	52 237	3 338	12 821	13 059	(239)	-2%		52 237
Service charges - Waste Management										
Disposal Facilities	2 822	3 035	3 035	275	799	759	40	5%		3 035
Refuse Removal	60 417	67 722	67 722	5 636	17 033	16 930	102	1%		67 722
Total refuse removal revenue	63 239	70 757	70 757	5 911	17 832	17 689	143	1%		70 757
Less Revenue Foregone (in excess of one removal a week to indigent households)	-	-	-	-	-	-	-			-
Less Cost of Free Basis Services (removed once a week to indigent households)	(16 653)	(18 599)	(18 599)	(1 688)	(5 024)	(4 650)	(374)	8%		(18 599)
Net Service charges - Waste Management	46 586	52 158	52 158	4 224	12 808	13 040	(231)	-2%		52 158
Sales of Goods and Rendering of Services										
Advertisements	-	1	1	-	-	0	(0)	-100%		1
Application Fees for Land Usage	-	13 312	13 312	32	121	3 328	(3 207)	-96%		13 312
Building Plan Approval	2 619	1 850	1 850	184	414	463	(48)	-10%		1 850
Building Plan Clause Levy	73	80	80	6	22	20	2	9%		80
Cemetery and Burial	844	750	750	74	218	188	31	16%		750
Clearance Certificates	298	240	240	27	74	60	14	23%		240
Encroachment Fees	95	100	100	2	15	25	(10)	-39%		100
Entrance Fees	-	1	1	-	-	0	(0)	-100%		1
Escort Fees	102	30	30	15	15	8	8	105%		30
Legal Fees	(0)	301	301	-	-	75	(75)	-100%		301
Library Fees	3	2	2	0	1	0	0	70%		2
Photo copies, Faxes and Telephone charges	73	89	89	5	19	22	(3)	-12%		89
Sale of Goods	537	200	200	11	71	50	21	43%		200
Town Planning and Servitudes	-	1	1	-	-	0	(0)	-100%		1
Total Sales of Goods and Rendering of Services	4 644	16 956	16 956	358	971	4 239	(3 268)	-77%		16 956

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27						YTD variance	YTD variance %	Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands									%	
REVENUE ITEMS:										
Exchange revenue										
Agency Services										
District Municipalities										
Total District Municipalities	-	-	-	-	-	-	-			-
National										
AARTO	-	-	-	-	-	-	-			-
Total National	-	-	-	-	-	-	-			-
Provincial										
Western Cape	8 682	8 291	8 291	481	1 594	2 073	(479)	-23%		8 291
Total Provincial	8 682	8 291	8 291	481	1 594	2 073	(479)	-23%		8 291
Total Agency Services	8 682	8 291	8 291	481	1 594	2 073	(479)	-23%		8 291
Interest - Deemed Interest	-	-	-	-	-	-				-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	-	2 287	2 287	36	101	572	(471)	-82%		2 287
Housing	1 758	-	-	-	-	-	-			-
Service Charges	-	169	169	37	65	42	23	54%		169
Sporting and Other Bodies	(637)	-	-	-	-	-	-			-
Waste Management	-	9 782	9 782	418	1 206	2 445	(1 239)	-51%		9 782
Waste Water Management	7 898	7 966	7 966	359	1 037	1 992	(954)	-48%		7 966
Water	6 815	8 356	8 356	521	1 490	2 089	(599)	-29%		8 356
Shared Services	7 309	-	-	-	-	-	-			-
Total Interest earned from Receivables	23 143	28 561	28 561	1 370	3 898	7 140	(3 242)	-45%		28 561
Interest earned from Current and Non Current Assets										
Bank Accounts	2 135	1 549	1 549	353	379	387	(8)	-2%		1 549
Financial Assets	136	220	220	-	-	55	(55)	-100%		220
Short Term Investments and Call Accounts	1 276	1 000	1 000	179	175	250	(75)	-30%		1 000
Total Interest earned from Current and Non Current Assets	3 547	2 769	2 769	532	554	692	(138)	-20%		2 769
Dividends										
Total Dividends	-	-	-	-	-	-	-			-
Rent on Land										
Total Rent on Land	-	-	-	-	-	-	-			-
Rental from Fixed Assets										
Market Related	-	-	-	-	-	-	-			-
Investment Property	1 714	1 000	1 000	140	432	250	182	73%		1 000
Property Plant and Equipment	338	300	300	33	75	75	0	1%		300
Total Market Related	2 052	1 300	1 300	173	507	325	182	56%		1 300
Non-market Related	-	-	-	-	-	-	-			-
Total Non-market Related	-	-	-	-	-	-	-			-
Total Rental from Fixed Assets	2 052	1 300	1 300	173	507	325	182	56%		1 300
Licences or Permits										
Filming Fees	4	1	1	23	23	0	23	9052%		1
Trading	87	75	75	8	24	19	5	26%		75
Total Licences or Permits	91	76	76	31	47	19	28	145%		76
Special Rating Levies										
Total Special Rating Levies	-	-	-	-	-	-	-			-
Construction Contract Revenue	-	-	-	-	-	-	-			-
Development Charges	722	1 000	1 000	-	99	250	(151)	-60%		1 000
Operational Revenue										
Administrative Handling Fees	18	5	5	1	2	1	0	42%		5
Collection Charges	2 506	2 100	2 100	194	523	525	(2)	0%		2 100
Commission	76	100	100	7	13	25	(12)	-47%		100
Incidental Cash Surpluses	(31)	70	70	(81)	(78)	18	(95)	-544%		70
Insurance Refund	703	500	500	1 353	1 438	125	1 313	1050%		500
Merchandising, Jobbing and Contracts	424	372	372	13	26	93	(66)	-72%		372
Recovery Maintenance	-	1	1	-	-	0	(0)	-100%		1
Request for Information	22	20	20	1	5	5	0	4%		20
Staff and Councillors Recoveries	829	558	558	82	242	139	103	74%		558
Total Operational Revenue	4 547	3 725	3 725	1 570	2 172	931	1 240	133%		3 725

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27						YTD variance	YTD variance	Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands									%	
REVENUE ITEMS:										
Non-Exchange revenue										
Property Rates										
Agricultural Properties	40 254	42 489	42 489	2 247	20 663	16 996	3 667	22%		42 489
Business and Commercial Properties	47 091	47 821	47 821	3 393	18 924	19 128	(204)	-1%		47 821
Industrial Properties	5 395	5 666	5 666	310	2 877	2 266	611	27%		5 666
Mining Properties	47	49	49	4	12	20	(7)	-38%		49
Public Benefit Organisations	97	102	102	3	70	41	29	72%		102
Public Service Purposes Properties	11 621	12 236	12 236	448	8 174	4 894	3 280	67%		12 236
Residential Properties	65 387	69 105	69 105	5 156	21 523	27 642	(6 118)	-22%		69 105
Vacant Land	3 028	3 113	3 113	207	1 222	1 245	(24)	-2%		3 113
Total Property Rates	172 919	180 581	180 581	11 769	73 466	72 232	1 234	2%		180 581
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>									13%	
	(1 539)	(1 290)	(1 290)	(165)	(583)	(516)	(67)			(1 290)
Net Property Rates	171 380	179 291	179 291	11 604	72 883	71 716	1 167	2%		179 291
Surcharges and Taxes										
Surcharges	-	-	-	-	-	-	-			-
Taxes	-	-	-	-	-	-	-			-
Total Surcharges and Taxes	-	-	-	-	-	-	-			-
Fines, Penalties and Forfeits										
Fines	37 494	43 521	43 521	377	1 781	2 253	(472)	-21%		43 521
Forfeits	838	0	0	646	646	0	646	2583205%		0
Penalties	104	150	150	40	56	38	19	50%		150
Total Fines, Penalties and Forfeits	38 435	43 671	43 671	1 063	2 483	2 291	193	8%		43 671
Licences or Permits										
Total Licences or Permits	-	-	-	-	-	-	-			-
Transfer and subsidies - Operational										
Allocations In-kind										
Provincial Government	3 073	84 964	84 964	16 247	16 247	21 241	(4 994)	-24%		84 964
Total Allocations In-kind	3 073	84 964	84 964	16 247	16 247	21 241	(4 994)	-24%		84 964
Monetary Allocations										
Departmental Agencies and Accounts	492	-	-	124	202	-	202	#DIV/0!		-
Households	10	-	-	-	-	-	-			-
National Governments	157 827	166 759	166 759	1 649	68 052	54 854	13 198	24%		166 759
Provincial Government	14 161	13 539	13 539	1 673	2 408	3 385	(977)	-29%		13 539
Total Monetary Allocations	172 490	180 298	180 298	3 446	70 662	58 239	12 423	21%		180 298
Total Transfer and subsidies - Operational	175 563	265 262	265 262	19 693	86 909	79 480	7 429	9%		265 262
Interest Receivables										
Property Rates	3 319	3 863	3 863	198	611	966	(354)	-37%		3 863
Service Charges										
Electricity	-	-	-	8	21	-	21	#DIV/0!		-
Waste Management	-	-	-	12	35	-	35	#DIV/0!		-
Waste Water Management	-	-	-	15	43	-	43	#DIV/0!		-
Water	-	-	-	32	92	-	92	#DIV/0!		-
Total Service Charges	-	-	-	68	191	-	191	#DIV/0!		-
Total Interest Receivables	3 319	3 863	3 863	265	802	966	(163)	-17%		3 863
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-			-
Operational Revenue - Service Charges										
Electricity - Availability Charges	2 031	2 152	2 152	191	745	538	207	38%		2 152
Waste Management - Availability Charges	808	920	920	73	247	230	17	8%		920
Waste Water Management - Availability Charges	951	1 005	1 005	81	272	251	21	8%		1 005
Water - Availability Charges	2 259	2 452	2 452	199	681	613	68	11%		2 452
Total Operational Revenue - Service Charges	6 049	6 529	6 529	545	1 945	1 632	313	19%		6 529
Gains on Disposal of Fixed and Intangible Assets										
Property, Plant and Equipment	-	872	872	199	199	-	199	#DIV/0!		872
Total Disposal of Fixed and Intangible Assets	-	872	872	199	199	-	199	#DIV/0!		872
Other Gains										
Debt waived	4 812	15 000	15 000	52	52	-	52	#DIV/0!		15 000
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-			-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-			-
Increase to net-realizable Value	-	-	-	-	-	-	-			-
Total Inventory	-	-	-	-	-	-	-			-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-			-
Long Service Awards	-	465	465	-	-	-	-			465
Medical	-	3 175	3 175	-	-	-	-			3 175
Pension Funds	-	-	-	-	-	-	-			-
Total Actuarial Assessments	-	3 640	3 640	-	-	-	-			3 640
Biological Assets	-	-	-	-	-	-	-			-
Total Fair Value Adjustment	-	3 640	3 640	-	-	-	-			3 640
Foreign Exchange	205	200	200	-	-	50	(50)	-100%		200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-			-
Total Other Gains	5 018	18 840	18 840	52	52	50	2	3%		18 840
Discontinued Operations										
Total Revenue	832 362	989 939	989 939	68 570	281 244	274 037	7 206	2,6%		989 939

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27						YTD variance	YTD variance	Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands									%	
REVENUE ITEMS:										
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	189 457	214 473	214 473	16 448	49 213	53 618	(4 405)	-8%	214 473	
Bonuses	15 703	17 227	17 227	1 255	3 960	-	3 960	#DIV/0!	17 227	
Allowance										
Accommodation, Travel and Incidental	-	-	-	-	-	-	-		-	
Cellular and Telephone	1 029	1 192	1 192	86	259	298	(39)	-13%	1 192	
Housing Benefits	1 109	1 076	1 076	97	287	269	18	7%	1 076	
Non-pensionable	-	-	-	-	-	-	-		-	
Travel or Motor Vehicle	12 559	13 973	13 973	1 049	3 168	3 493	(325)	-9%	13 973	
Voluntary Work	-	-	-	-	-	-	-		-	
Total Allowance	14 696	16 241	16 241	1 233	3 713	4 060	(347)	-9%	16 241	
Service Related Benefits										
Acting	2 657	500	500	298	601	-	601	#DIV/0!	500	
Leave Pay	2 820	500	500	352	861	125	736	589%	500	
Long Service Award	1 143	1 626	1 626	158	344	407	(62)	-15%	1 626	
Overtime	10 864	9 461	9 461	706	2 058	2 303	(245)	-11%	9 461	
Standby Allowance	7 093	3 614	3 614	639	1 817	903	913	101%	3 614	
Total Service Related Benefits	24 578	15 701	15 701	2 154	5 682	3 738	1 944	52%	15 701	
Total Salaries and Allowances	244 435	263 642	263 642	21 089	62 568	61 417			263 642	
Social Contributions										
Bargaining Council	97	114	114	8	25	28	(4)	-14%	114	
Group Life Insurance	3 385	3 672	3 672	332	1 036	918	118	13%	3 672	
Medical	11 478	11 698	11 698	685	2 940	2 925	15	1%	11 698	
Pension	31 981	36 570	36 570	2 713	8 181	9 142	(962)	-11%	36 570	
Unemployment Insurance	1 430	1 508	1 508	115	345	377	(32)	-9%	1 508	
Total Social Contributions	48 372	53 562	53 562	3 853	12 526	13 390	(864)	-6%	53 562	
Post-retirement Benefit	-	-	-	-	-	-	-		-	
Medical	2 377	2 669	2 669	-	-	667	(667)	-100%	2 669	
Total Post-retirement Benefit	2 377	2 669	2 669	-	-	667	(667)	-100%	2 669	
Sub-Total	295 184	319 873	319 873	24 942	75 094	75 474	(1 531)	-2%	319 873	
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-		-	
Total Employee Related Cost	295 184	319 873	319 873	24 942	75 094	75 474	(1 531)	-2%	319 873	
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	11 845	13 130	13 130	935	2 866	3 283	(416)	-13%	13 130	
Cell phone Allowance	1 256	1 406	1 406	99	307	352	(45)	-13%	1 406	
Motor Vehicle Allowance	106	41	41	20	59	10	49	476%	41	
Total Allowances and Service Related Benefits	13 207	14 577	14 577	1 053	3 232	3 644			14 577	
Social Contributions										
Medial Aid Benefits	46	37	37	9	27	9	17	187%	37	
Pension Fund Contributions	-	-	-	-	-	-	-		-	
Total Social Contributions	46	37	37	9	27	9	17	187%	37	
Total Remuneration of Councillors	13 252	14 614	14 614	1 062	3 258	3 654	17	0%	14 614	
Bulk Purchases - Electricity										
ESKOM	138 729	152 134	152 134	15 803	32 822	38 033	(5 211)	-14%	152 134	
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-		-	
Green Rights and Certificates	-	-	-	-	-	-	-		-	
Total Green Electricity	-	-	-	-	-	-	-		-	
Renewable, Cogen, etc	-	7	7	-	-	2	(2)	-100%	7	
Total Independent Power Producers	-	7	7	-	-	2			7	
Self Generation	-	-	-	-	-	-	-		-	
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-		-	
Total Bulk Purchases - Electricity	138 729	152 140	152 140	15 803	32 822	38 035	(5 211)	-14%	152 140	
Inventory Consumed										
Agricultural	-	-	-	-	-	-	-		-	
Consumables	1 894	2 839	2 839	95	272	710	(437)	-62%	2 839	
Materials and Supplies	10 288	12 865	12 865	1 190	2 159	3 216	(1 058)	-33%	12 865	
Water	28 312	28 698	28 698	2 637	5 021	7 175	(2 154)	-30%	28 698	
Sub-total	40 495	44 402	44 402	3 923	7 452	11 100	(3 648)	-33%	44 402	
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-		-	
Total Inventory Consumed	40 495	44 402	44 402	3 923	7 452	11 100	(3 648)	-33%	44 402	
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	209	1 808	1 808	152	455	452	3	1%	1 808	
Shared Services	-	-	-	-	-	-	-		-	
Waste Management	16 205	11 260	11 260	1 226	3 678	2 815	863	31%	11 260	
Waste Water Management	13 918	10 532	10 532	1 112	3 335	3 335	-		10 532	
Water	28 840	18 521	18 521	2 256	6 767	4 630	2 137	46%	18 521	
Non Specific Accounts	22 354	26 883	26 883	2 240	6 721	6 721	-		26 883	
Total Trade and Other Receivables from Exchange Transactions	81 525	69 004	69 004	6 985	20 956	17 953	3 003	17%	69 004	
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	(166 454)	3 234	3 234	353	1 058	809	249	31%	3 234	
Total Property Rates	(166 454)	3 234	3 234	353	1 058	809	249	31%	3 234	
Service Charges										
Total Service Charges	-	-	-	-	-	-	-		-	
Non Specific Accounts	28 732	35 588	35 588	2 966	8 897	8 897	0	0%	35 588	
Total Other Receivables from Non-exchange Revenue	(137 722)	38 822	38 822	3 318	9 955	9 706	249	3%	38 822	
Total Debt Impairment	(56 197)	107 826	107 826	10 304	30 911	27 658	3 253	12%	107 826	

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27							Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
EXPENDITURE ITEMS:									
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	57	58	58	-	4	15	(10)	-72%	58
Total Amortisation	57	58	58	-	4	15	(10)	-72%	58
Depreciation									
Computer Equipment	1 018	699	699	-	142	175	(32)	-19%	699
Electrical Infrastructure	4 103	3 703	3 703	-	628	915	(288)	-31%	3 703
Furniture and Office Equipment	14 901	580	580	-	82	145	(63)	-44%	580
Machinery and Equipment	811	770	770	-	83	193	(109)	-57%	770
Other Assets	1 178	984	984	-	189	246	(57)	-23%	984
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Roads Infrastructure	4 718	4 186	4 186	-	831	1 046	(215)	-21%	4 186
Sanitation Infrastructure	3 340	9 307	9 307	-	1 502	791	712	90%	9 307
Solid Waste Infrastructure	1 722	3 099	3 099	-	266	388	(121)	-31%	3 099
Storm water Infrastructure	994	488	488	-	313	122	191	157%	488
Transport Assets	2 696	3 296	3 296	-	429	824	(395)	-48%	3 296
Water Supply Infrastructure	3 028	7 199	7 199	-	1 388	479	909	190%	7 199
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	38 509	34 311	34 311	-	5 855	5 323	531	10%	34 311
Capital Impairment Losses and Reversals									
Solid Waste Infrastructure	5 974	5 710	5 710	-	-	1 428	(1 428)	-100%	5 710
Total Property, Plant and Equipment	5 974	5 710	5 710	-	-	1 428	(1 428)	-100%	5 710
Total Capital Impairment Losses and Reversals	5 974	5 710	5 710	-	-	1 428	(1 428)	-100%	5 710
Total Depreciation, Amortisation and Impairment	44 540	40 079	40 079	-	5 859	6 765	(906)	-13%	40 079
Interest, Dividends and Rent on Land									
Dividends Paid	-	-	-	-	-	-	-	-	-
Interest Paid	44 807	52 465	52 465	1 000	1 040	3 648	(2 608)	-71%	52 465
Rent on Land	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	44 807	52 465	52 465	1 000	1 040	3 648	(2 608)	-71%	52 465
Contracted Services									
Consultants and Professional Services	9 036	11 742	11 742	1 086	1 730	2 936	(1 205)	-41%	11 742
Contractors	30 510	40 352	40 352	2 536	4 548	10 088	(5 540)	-55%	40 352
Outsourced Services	8 403	14 958	14 958	251	661	3 739	(3 079)	-82%	14 958
Total Contracted Services	47 949	67 052	67 052	3 873	6 939	16 763	(9 824)	-59%	67 052
Transfers and Subsidies									
Capital									
Allocations In-kind	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-
Operational									
Allocations In-kind	-	-	-	-	-	-	-	-	-
Monetary Allocations	3 235	84 976	84 976	16 247	16 247	3	16 244	550641%	84 976
Total Operational	3 235	84 976	84 976	16 247	16 247	3	16 244	550641%	84 976
Total Transfers and Subsidies	3 235	84 976	84 976	16 247	16 247	3	16 244	550641%	84 976
Irrecoverable Debts Written Off									
Bad debt written off									
Exchange									
Electricity	-	14	14	-	-	4	(4)	-100%	14
Non Specific Accounts	-	-	-	-	-	-	-	-	-
Waste Management	-	3 452	3 452	-	-	863	(863)	-100%	3 452
Waste Water Management	-	2 806	2 806	-	-	-	-	-	2 806
Water	-	8 548	8 548	-	-	2 137	(2 137)	-100%	8 548
Total Exchange	-	14 820	14 820	-	-	3 004	(3 004)	-100%	14 820
Non-exchange									
Non Specific Accounts	-	-	-	-	-	-	-	-	-
Property Rates	167 806	996	996	-	-	249	(249)	-100%	996
Service Charges	-	-	-	-	-	-	-	-	-
Total Non-exchange	167 806	996	996	-	-	249	(249)	-100%	996
Total Irrecoverable Debts Written Off	167 806	15 816	15 816	-	-	3 253	(3 253)	-100%	15 816
Operational Cost and Other Cost									
Operational Cost									
Advertising, Publicity and Marketing	325	449	449	38	66	112	(46)	-41%	449
Bank Charges, Facility and Card Fees	957	1 050	1 050	105	528	263	265	101%	1 050
Bursaries (Employees)	(45)	50	50	-	-	13	(13)	-100%	50
Commission	1 307	1 400	1 400	124	246	350	(104)	-30%	1 400
Communication	374	737	737	2	30	184	(155)	-84%	737
Courier and Delivery Services	-	15	15	-	-	4	(4)	-100%	15
Drivers Licences and Permits	286	600	600	107	273	150	123	82%	600
Dumping Fees (District Council)	3 120	4 220	4 220	496	915	1 055	(140)	-13%	4 220
Entertainment	57	-	-	-	-	-	-	-	-
External Audit Fees	6 159	6 500	6 500	1 097	1 098	1 625	(527)	-32%	6 500
External Computer Service	11 378	12 578	12 578	1 211	2 530	3 145	(614)	-20%	12 578
Full Time Union Representative	-	220	220	-	-	55	(55)	-100%	220
Hire Charges	1 188	1 858	1 858	157	358	465	(106)	-23%	1 858
Indigent Relief	5 299	5 400	5 400	453	453	1 350	(897)	-66%	5 400
Insurance Underwriting	2 091	2 595	2 595	0	948	649	300	46%	2 595
Municipal Services	20 961	25 614	25 614	243	6 140	6 403	(263)	-4%	25 614
Personnel Agency Fees [Personnel Recruitment Costs]	-	30	30	-	-	8	(8)	-100%	30
Printing, Publications and Books	2	48	48	-	-	12	(12)	-100%	48
Professional Bodies, Membership and Subscription	3 509	3 328	3 328	3 281	3 281	832	2 449	294%	3 328
Registration Fees	113	502	502	79	83	125	(43)	-34%	502
Servitudes and Land Surveys	-	47	47	-	-	12	(12)	-100%	47
Signage	34	277	277	-	-	69	(69)	-100%	277
Skills Development Fund Levy	2 498	2 239	2 239	215	641	560	81	14%	2 239
Travel and Subsistence	1 125	1 582	1 582	78	293	396	(103)	-26%	1 582
Uniform and Protective Clothing	1 232	1 501	1 501	2	3	375	(372)	-99%	1 501
Vehicle Tracking	-	450	450	207	207	113	95	84%	450
Ward Committees	85	169	169	-	10	42	(32)	-76%	169
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-
Wet Fuel	8 433	10 770	10 770	721	1 726	2 693	(966)	-36%	10 770
Witness Fees	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	1 912	2 200	2 200	-	1 311	550	761	138%	2 200
Total Operational Cost	72 402	86 429	86 429	8 615	21 141	21 607	(467)	-2%	86 429

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M03 September

Description	2025/26	Budget Year 2026/27						YTD variance	YTD variance	Full Year Forecast
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance			
R thousands								%		
EXPENDITURE ITEMS:										
Operating Leases										
Community Assets	-	10	10	-	-	3	(3)	-100%		10
Machinery and Equipment	890	-	-	-	-	-	-			-
Other Assets	88	88	88	-	15	22	(6)	-29%		88
Transport Assets	-	-	-	-	-	-	-			-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-			-
Total Operational Leases	978	98	98	-	15	24	(9)	-37%		98
Discontinued Operations	-	-	-	-	-	-	-			-
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-			-
Total Operational Cost and Other Cost	73 380	86 526	86 526	8 615	21 156	21 632	(476)	-2%		86 526
Disposal of Fixed and Intangible Assets										
Property, Plant and Equipment	1 348	0	0	-	-	0	(0)	-100%		0
Total Disposal of Fixed and Intangible Assets	1 348	0	0	-	-	0	(0)	-100%		0
Other Losses										
Inventory										
Decrease in net-realizable Value	-	-	-	-	-	-	-			-
Total Inventory	-	-	-	-	-	-	-			-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies	-	-	-	-	-	-	-			-
Unauthorized Consumption	-	-	-	-	-	-	-			-
Total Apparent Losses	-	-	-	-	-	-	-			-
Data Transfer and Management Errors	-	-	-	-	-	-	-			-
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-			-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-			-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-			-
Total Real Losses	-	-	-	-	-	-	-			-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-			-
Total Water Losses	-	-	-	-	-	-	-			-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-			-
Long Service Awards	1 479	465	465	-	-	-	-			465
Medical	13 512	3 175	3 175	-	-	-	-			3 175
Pension Funds	-	-	-	-	-	-	-			-
Total Actuarial Assessments	14 991	3 640	3 640	-	-	-	-			3 640
Total Fair Value Adjustment	14 991	3 640	3 640	-	-	-	-			3 640
Foreign Exchange	40	40	40	-	-	10	(10)	-100%		40
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-			-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-			-
Total Other Losses	15 031	3 680	3 680	-	-	10	(10)	-100%		3 680
Total Expenditure	829 559	989 449	989 449	85 766	200 778	207 994	(7 953)	-4%		989 449
Surplus/(Deficit)	2 804	490	490	(17 196)	80 465	66 043				490
Transfers and subsidies - capital (monetary allocations)										
National Government	27 217	32 510	32 510	5 347	8 859	7 374	1 485	20%		32 510
Provincial Governments	1 897	700	700	-	-	159	(159)	-100%		700
Public Corporations	-	-	-	-	-	-	-			-
Total Transfers and subsidies - capital (monetary allocations)	29 114	33 210	33 210	5 347	8 859	7 533	1 326	18%		33 210
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts	1 974	40	40	-	-	10	(10)	-100%		40
Provincial Governments	77 549	89 217	89 217	14 075	14 075	22 304	(8 229)	-37%		89 217
Public Corporations	-	-	-	-	-	-	-			-
Total Transfers and subsidies - capital (in-kind)	79 522	89 257	89 257	14 075	14 075	22 314	(8 239)	-37%		89 257
Surplus/(Deficit) after capital transfers and contributions	111 440	122 956	122 956	2 226	103 400	95 890	7 509	8%		122 956
Income Tax										
Continuing Operations	-	-	-	-	-	-	-			-
Discontinued Operations	-	-	-	-	-	-	-			-
Total Income Tax	-	-	-	-	-	-	-			-
Surplus/(Deficit) after income tax	111 440	122 956	122 956	2 226	103 400	95 890	7 509	8%		122 956
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	111 440	122 956	122 956	2 226	103 400	95 890	7 509	8%		122 956
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-			-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-			-
Surplus/(Deficit) for the year	111 440	122 956	122 956	2 226	103 400	95 890	7 509	8%		122 956
Repairs and Maintenance by Expenditure Item										
Employee related costs	74 957	84 419	84 419	6 627	19 459	20 029	(570)	-3%		84 419
Inventory Consumed	6 326	8 115	8 115	420	977	2 029	(1 052)	-52%		8 115
Contracted Services	14 349	29 655	29 655	624	2 017	7 414	(5 397)	-73%		29 655
Operational Costs	27 440	30 346	30 346	1 322	7 052	7 587	(535)	-7%		30 346
Total Repairs and Maintenance Expenditure	123 072	152 535	152 535	8 993	29 505	37 058	(7 553)	-20%		152 535

Cost Containment

Cost Containment In-Year Report					
Measures	Original Budget	Adjustment Budget	YTD Budget Q1	Q1 YTD Actual	Total Savings Q1
	R'000	R'000	R'000	R'000	R'000
Use of consultants	13,242	13,242	3,311	1,730	1,580
Travel and subsistence	1,436	1,436	361	277	84
Domestic accommodation	147	147	34	16	18
Sponsorships	50	50	13	–	13
Events and catering	71	71	18	1	17
Communication	1,201	1,201	300	96	205
Other related expenditure items	965	965	219	24	194
Total	17,111	17,111	4,255	2,144	2,111

The Municipal Cost Containment measurements is required in terms of the Municipal Cost Containment Regulations (MCCR), 2019. The object of the regulation is in line with Sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Act (MFMA), is to ensure that resources of a municipality and municipal entity are used effectively, efficiently and economically by implementing cost containment measures. The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities, must implement measures to contain operational costs and eliminate all non-essential expenditure. These can then be re-prioritized to address service delivery backlogs.

Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	11,845	13,130	13,130	935	2,866	3,283	(416)	-13%	13,130
Cell phone Allowance	1,256	1,406	1,406	99	307	352	(45)	-13%	1,406
Housing Allowance	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	106	41	41	20	59	10	49	476%	41
Office-bearer Allowance	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-
Travelling Allowance	-	-	-	-	-	-	-	-	-
Use of Personal Facilities	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	13,207	14,577	14,577	1,053	3,232	3,644	(413)	-11%	14,577
Social Contributions									
Medial Aid Benefits	46	37	37	9	27	9	17	187%	37
Pension Fund Contributions	-	-	-	-	-	-	-	-	-
Total Social Contributions	46	37	37	9	27	9	17	187%	37
Total Councillors	13,252	14,614	14,614	1,062	3,258	3,654	(395)	-11%	14,614
% increase									
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	5,702	12,463	12,463	699	1,940	3,116	(1,175)	-38%	12,463
Bonuses	711	1,370	1,370	-	-	-	-	-	1,370
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	138	180	180	12	36	45	(9)	-20%	180
Housing Benefits	-	60	60	-	-	15	(15)	-100%	60
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	682	690	690	58	173	173	-	-	690
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	820	930	930	70	209	233	(24)	-10%	930
Service Related Benefits									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	7,233	14,763	14,763	769	2,149	3,348	(1,199)	-36%	14,763
Social Contributions									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	101	166	166	14	40	41	(1)	-4%	166
Medical	-	325	325	-	-	81	(81)	-100%	325
Pension	-	306	306	-	-	76	(76)	-100%	306
Unemployment Insurance	12	13	13	1	3	3	0	0%	13
Total Social Contributions	113	809	809	15	43	202	(159)	-79%	809
Post-retirement Benefit									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension Fund Contributions	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	7,346	15,571	15,571	784	2,192	3,550	(1,358)	-38%	15,571
% increase									

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	183,756	202,010	202,010	15,748	47,273	50,502	(3,230)	-6%	202,010
Bonuses	14,992	15,857	15,857	1,255	3,960	-	3,960	#DIV/0!	15,857
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	891	1,012	1,012	74	223	253	(30)	-12%	1,012
Housing Benefits	1,109	1,016	1,016	97	287	254	33	13%	1,016
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	11,877	13,283	13,283	991	2,995	3,321	(325)	-10%	13,283
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	13,876	15,311	15,311	1,163	3,505	3,828	(323)	-8%	15,311
Service Related Benefits									
Acting	2,657	500	500	298	601	-	601	#DIV/0!	500
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	2,820	500	500	352	861	125	736	589%	500
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	1,143	1,626	1,626	158	344	407	(62)	-15%	1,626
Overtime	10,864	9,461	9,461	706	2,058	2,303	(245)	-11%	9,461
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	7,093	3,614	3,614	639	1,817	903	913	101%	3,614
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	24,578	15,701	15,701	2,154	5,682	3,738	1,944	52%	15,701
Total Salaries and Allowances	237,202	248,879	248,879	20,320	60,419	58,068	2,350	4%	248,879
Social Contributions									
Bargaining Council	97	114	114	8	25	28	(4)	-14%	114
Group Life Insurance	3,284	3,506	3,506	318	996	877	120	14%	3,506
Medical	11,478	11,374	11,374	685	2,940	2,843	97	3%	11,374
Pension	31,981	36,264	36,264	2,713	8,181	9,066	(885)	-10%	36,264
Unemployment Insurance	1,418	1,495	1,495	114	342	374	(32)	-9%	1,495
Total Social Contributions	48,259	52,753	52,753	3,838	12,483	13,188	(705)	-5%	52,753
Post-retirement Benefit									
Medical	2,377	2,669	2,669	-	-	667	(667)	-100%	2,669
Total Post-retirement Benefit	2,377	2,669	2,669	-	-	667	(667)	-100%	2,669
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	287,838	304,301	304,301	24,158	72,902	71,924	978	1%	304,301
% increase		5.7%							
TOTAL SALARY, ALLOWANCES & BENEFITS	308,436	334,487	334,487	26,004	78,352	79,128	(775)	-1%	334,487
% increase		8.4%							
TOTAL MANAGERS AND STAFF	295,184	319,873	319,873	24,942	75,094	75,474	(380)	-0.5%	319,873

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councilors and temporary workers. The active permanent employees on the system are 620, council members 26 and temporary workers on the system are 103. The active permanent employees include 3 resignations. The active temporary workers include 42 new employees and 2 contracts that expired for the month of September 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 25 million for the month. Overtime for September 2026 amounts to R 706 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03									
Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	89,913	105,060	105,060	5,916	21,905	25,401	3,496	13.8%	105,060
Roads Infrastructure	24,195	31,891	31,891	1,977	5,855	7,658	1,803	23.5%	31,891
Roads	24,195	31,866	31,866	1,977	5,855	7,652	1,797	23.5%	31,866
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	25	25	-	-	6	6	100.0%	25
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	116	260	260	-	-	65	65	100.0%	260
Drainage Collection	-	10	10	-	-	3	3	100.0%	10
Storm water Conveyance	116	250	250	-	-	63	63	100.0%	250
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	12,576	14,702	14,702	1,001	2,967	3,545	578	16.3%	14,702
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	12,576	14,702	14,702	1,001	2,967	3,545	578	16.3%	14,702
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	18,712	22,113	22,113	120	5,318	5,382	64	1.2%	22,113
Dams and Weirs	-	26	26	-	-	7	7	100.0%	26
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	6,408	7,601	7,601	516	1,330	1,846	516	28.0%	7,601
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12,303	14,486	14,486	(396)	3,989	3,530	(459)	-13.0%	14,486
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	31,310	33,473	33,473	2,692	7,392	8,117	724	8.9%	33,473
Pump Station	7	181	181	-	-	45	45	100.0%	181
Reticulation	23,652	24,171	24,171	2,098	5,720	5,866	146	2.5%	24,171
Waste Water Treatment Works	7,651	9,121	9,121	594	1,672	2,205	533	24.2%	9,121
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,004	2,621	2,621	126	372	633	261	41.2%	2,621
Landfill Sites	3,003	2,616	2,616	126	372	632	260	41.1%	2,616
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	1	5	5	-	-	1	1	100.0%	5
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres	-	-	-	-	-	-	-		-
Core Layers	-	-	-	-	-	-	-		-
Distribution Layers	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Community Assets	11,043	15,398	15,398	860	2,503	3,708	1,205	32.5%	15,398
Community Facilities	10,502	15,110	15,110	833	2,416	3,636	1,220	33.5%	15,110
Halls	1,570	2,684	2,684	114	337	654	317	48.5%	2,684
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	75	75	1	2	19	17	91.7%	75
Cemeteries/Crematoria	334	1,188	1,188	-	7	297	289	97.5%	1,188
Police	-	-	-	-	-	-	-		-
Purfs	-	-	-	-	-	-	-		-
Public Open Space	7,951	9,168	9,168	690	1,998	2,182	184	8.4%	9,168
Nature Reserves	608	1,886	1,886	21	63	457	394	86.2%	1,886
Public Ablution Facilities	39	95	95	6	9	24	14	60.9%	95
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	2	15	15	-	-	4	4	100.0%	15
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	541	288	288	28	87	72	(15)	-21.0%	288
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	541	288	288	28	87	72	(15)	-21.0%	288
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	15	61	61	-	-	8	8	100.0%	31
Revenue Generating	-	31	31	-	-	-	-		-
Improved Property	-	31	31	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	15	31	31	-	-	8	8	100.0%	31
Improved Property	15	31	31	-	-	8	8	100.0%	31
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	7,506	12,647	12,647	717	1,904	3,092	1,188	38.4%	12,647
Operational Buildings	7,109	11,903	11,903	673	1,767	2,906	1,139	39.2%	11,903
Municipal Offices	6,999	11,666	11,666	663	1,749	2,847	1,097	38.5%	11,666
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	110	237	237	10	17	59	42	71.0%	237
Yards	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	398	744	744	44	137	186	49	26.2%	744
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	398	744	744	44	137	186	49	26.2%	744
Capital Spares	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	9,085	10,139	10,139	1,172	1,920	2,535	615	24.3%	10,139
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	9,085	10,139	10,139	1,172	1,920	2,535	615	24.3%	10,139
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	9,085	10,139	10,139	1,172	1,920	2,535	615	24.3%	10,139
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	215	222	222	2	46	55	10	17.5%	222
Furniture and Office Equipment	215	222	222	2	46	55	10	17.5%	222
Machinery and Equipment	578	950	950	74	91	237	147	61.8%	950
Machinery and Equipment	578	950	950	74	91	237	147	61.8%	950
Transport Assets	4,717	8,089	8,089	251	1,136	2,022	886	43.8%	8,089
Transport Assets	4,717	8,089	8,089	251	1,136	2,022	886	43.8%	8,089
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Living resources	-	-	-	-	-	-	-		-
Mature	-	-	-	-	-	-	-		-
Policing and Protection	-	-	-	-	-	-	-		-
Zoological plants and animals	-	-	-	-	-	-	-		-
Immature	-	-	-	-	-	-	-		-
Policing and Protection	-	-	-	-	-	-	-		-
Zoological plants and animals	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	123,072	152,566	152,566	8,993	29,505	37,058	7,553	20.4%	152,535

SECTION 4 - CASH AND INVESTMENTS

Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M03 September									
Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	167,094	177,139	177,139	12,771	35,979	35,428	552	2%	177,139
Service charges	327,745	352,542	352,542	26,633	89,262	88,136	1,127	1%	352,542
Other revenue	31,504	38,903	38,903	5,581	9,911	9,726	186	2%	38,903
Transfers and Subsidies - Operational	80,243	180,298	180,298	1,264	76,207	60,099	16,107	27%	180,298
Transfers and Subsidies - Capital	106,662	33,210	33,210	9,123	15,718	11,070	4,648	42%	33,210
Interest	7,498	6,011	6,011	1,481	4,026	1,503	2,523	168%	6,011
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees	(622,964)	(710,228)	(710,228)	(54,444)	(181,351)	(171,393)	9,958	-6%	(710,228)
Finance charges	(19,004)	(14,591)	(14,591)	(1,000)	(1,040)	(3,648)	(2,608)	71%	(14,591)
Transfers and Subsidies	(5,451)	(12)	(12)	-	-	(3)	(3)	100%	(12)
NET CASH FROM/(USED) OPERATING ACTIVITIES	73,327	63,272	63,272	1,410	48,712	30,917	(17,794)	-58%	63,272
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1,746	872	872	199	199	-	199	#DIV/0!	872
	-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Insurance Refund - Capital	-	-	-	-	-	-	-		-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	(35,332)	(42,299)	(42,299)	(17,538)	(24,108)	(9,595)	14,513	-151%	(42,299)
Retention (Capital)	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33,586)	(41,427)	(41,427)	(17,339)	(23,909)	(9,595)	14,313	-149%	(41,427)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	701	360	360	74	268	90	178	198%	360
Payments									
Repayment of borrowing	(33,210)	(20,114)	(20,114)	(3,452)	(3,452)	5,028	8,481	169%	(20,114)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(32,508)	(19,753)	(19,753)	(3,378)	(3,184)	5,118	8,303	162%	(19,753)
NET INCREASE/ (DECREASE) IN CASH HELD	7,233	2,092	2,092	(19,307)	21,619	26,441			2,092
Cash/cash equivalents at beginning:	17,624	8,060	8,060	65,783	24,857	8,060			24,857
Cash/cash equivalents at month/year end:	24,857	10,151	10,151	46,476	46,476	34,501			26,949

Cash/cash equivalents at the month/year end:	46,476,375
Unspent Conditional Grants	3,086,054
Contribution CRR	4,862,542
Call Deposit Investment - Grant Ring fenced	21,215,204
Net cash & cash equivalents	17,312,575

COST COVERAGE RATIO

Formula: Cash/cash equivalents / Fixed monthly operating expenditure

* Fixed monthly operating expenditure exclude Debt Impairment, Depreciation and asset impairment and housing operating grants expenditure

Cash/cash equivalents	17,312,575
Fixed Monthly Operating Expenditure (budget)	62,741,662
Cost coverage ratio	8 days
Working Capital ratio	1

Investments

The municipality has an amount of R 26 million on call deposits and Sanlam Share Investment of R 272 thousand as illustrated in the table below. The Standard Bank account (account number 78805570005) is utilised for the receipt and management of ring-fenced grant funding, ensuring that these funds are administered separately for their designated purposes.

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

WC031 Theewaterskloof - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 September										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
Sanlam	Annually	Semi-annually	Variable	-	-	272	-	-	-	272
Standard bank Call Account 78805570005	Monthly	Call Deposit	Variable	6.75%	30 September 2026	14,722	88	(2,712)	11,130	23,227
Standard bank Call Account 78805570006	Monthly	Call Deposit	Variable	6.20%	30 September 2026	2,269	14	-	567	2,850
Municipality sub-total						17,263	102	(2,712)	11,697	26,350
TOTAL INVESTMENTS AND INTEREST						17,263	102	(2,712)	11,697	26,350

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: September 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/09/2026	Interest paid	Repayments	Balance 30/09/2026
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47%	30/6/2028	1,797	–	–	1,797
DBSA	103108/1-2	11.38%	30/9/2028	2,646	151	472	2,174
DBSA	103313/1	9.85%	31/3/2029	6,597	326	971	5,626
DBSA	103817/3	11.06%	21/12/2030	4,903	–	–	4,903
STANDARD BANK	000600703	8.26%	28/6/2030	2,603	–	–	2,603
STANDARD BANK	000600712	9.76%	29/6/2035	4,975	–	–	4,975
STANDARD BANK	000682253	10.79%	30/12/2036	3,917	–	–	3,917
STANDARD BANK	000682253	10.79%	30/12/2036	3,323	–	–	3,323
STANDARD BANK	000682253	10.79%	30/12/2036	3,705	–	–	3,705
STANDARD BANK	000682253	10.79%	30/12/2036	952	–	–	952
STANDARD BANK	000748692	10.58%	30/06/2027	1,233	–	–	1,233
STANDARD BANK	000748692	10.58%	30/06/2027	869	–	–	869
STANDARD BANK	000748736	10.99%	29/06/2028	2,536	–	–	2,536
STANDARD BANK	000748754	11.60%	30/06/2032	7,731	–	–	7,731
STANDARD BANK	000748754	11.60%	30/06/2032	1,202	–	–	1,202
STANDARD BANK	000748773	12.27%	30/06/2037	8,436	–	–	8,436
STANDARD BANK	000748773	12.27%	30/06/2037	134	–	–	134
ABSA	40-7908-8994	10.79%	27/06/2027	1,473	–	–	1,473
ABSA	3050777789	9.19%	30/6/2026	(1)	–	–	(1)
ABSA	3050777763	9.62%	30/06/2029	1,322	–	–	1,322
ABSA	3052887574	9.19%	30/06/2027	549	–	–	549
ABSA	3054670983	8.66%	30/10/2026	1,683	68	1,529	154
ABSA	3054671133	9.19%	30/10/2028	2,225	101	389	1,835
ABSA	3054671256	9.89%	30/10/2031	1,339	66	91	1,248
ABSA	3058757317	10.53%	30/06/2028	95	–	–	95
ABSA	3058757317	10.53%	30/06/2028	3,457	–	–	3,457
ABSA	3058757341	11.59%	30/06/2033	1,908	–	–	1,908
ABSA	3058757341	11.59%	30/06/2033	5,753	–	–	5,753
ABSA	3058757325	12.32%	30/06/2038	45,680	–	–	45,680
NEDBANK	05 / 78310356050	10.45%	30/06/2034	1,876	–	–	1,876
Total				124,916	712	3,452	121,464

Outstanding loans at the end of September 2026 amount to R 121 million, a total of R 4,2 million was paid towards the loans of which R 712 thousand was paid in interest and R 3,5 million towards redemption. Long-term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September									
Description	2025/26	Budget Year 2026/27							
	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share	150,030	157,971	157,971	12,806	40,740	52,657	(11,917)	-22.6%	157,971
Expanded Public Works Programme [Schedule 5B]	1,928	1,912	1,912	73	84	478	(395)	-82.5%	1,912
Local Government Financial Management Grant [Schedule 5B]	1,786	2,000	2,000	449	819	500	319	63.8%	2,000
Municipal Infrastructure Grant [Schedule 5B] VAT	4,082	4,785	4,785	409	1,329	1,196	133	11.1%	4,785
Integrated National Electrification Programme [Schedule 5B]	-	91	91	-	-	23	(23)	-100.0%	91
Total National Government	157,827	166,759	166,759	13,737	42,971	54,854	(11,883)	-21.7%	166,759
Provincial Government									
Monetary Allocations									
Community Development Workers	119	118	118	2	24	30	(5)	-18.5%	118
Library Service	10,307	11,756	11,756	836	2,384	2,939	(555)	-18.9%	11,756
Maintenance of Main Roads	3,808	165	165	-	-	41	(41)	-100.0%	165
Financial Management Capability Grant	283	1,500	1,500	-	-	375	(375)	-100.0%	1,500
Municipal Service Delivery and Capacity Building Grant	78	-	-	-	-	-	-	-	-
Thusong Centre	6	-	-	-	-	-	-	-	-
WC Municipal Interventions Grant	457	-	-	-	-	-	-	-	-
Human Settlement Development	10	-	-	-	-	-	-	-	-
Total Provincial Government	15,067	13,539	13,539	838	2,408	3,385	(977)	-28.9%	13,539
District Municipalities									
Monetary Allocations									
	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-
Allocations In-kind									
Human Settlement Development (in Kind)	3,073	84,964	84,964	16,247	16,247	21,241	(4,994)	-23.5%	84,964
Total Allocations In-kind	3,073	84,964	84,964	16,247	16,247	21,241	(4,994)	-23.5%	84,964
Total Operating/District Municipalities	3,073	84,964	84,964	16,247	16,247	21,241	(4,994)	-23.5%	84,964
Other Grant Providers									
Monetary Allocations									
National Skills Fund (SETA)	492	-	-	-	-	-	-	-	-
Total Monetary Allocations	492	-	-	-	-	-	-	-	-
Allocations In-kind									
	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers	492	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants	176,459	265,262	265,262	30,821	61,626	79,480	(17,854)	(0)	265,262
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant [Schedule 5B]	27,217	31,901	31,901	2,730	8,859	7,236	1,623	22.4%	31,901
Integrated National Electrification Programme [Schedule 5B]	-	609	609	-	-	138	(138)	-100.0%	609
Total Monetary Allocations	27,217	32,510	32,510	2,730	8,859	7,374	1,485	20%	32,510
Total National Government	27,217	32,510	32,510	2,730	8,859	7,374	1,485	0	32,510
Provincial Government									
Monetary Allocations									
Regional socio-economic Projects (RSEP)	884	700	700	-	-	159	(159)	-100.0%	700
WC Municipal Interventions Grant	190	-	-	-	-	-	-	-	-
Western Cape Municipal Financial Recovery Services Grant	205	-	-	-	-	-	-	-	-
Human Settlement Development	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	1,279	700	700	-	-	159	(159)	-100%	700
Total Provincial Government	1,279	700	700	-	-	159	(159)	-100%	700
District Municipalities									
Monetary Allocations									
	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-
Allocations In-kind									
	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities	-	-	-	-	-	-	-	-	-
Other Grant Providers									
Monetary Allocations									
	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	-	-	-	-	-	-	-	-	-
Allocations In-kind									
	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	28,496	33,210	33,210	2,730	8,859	7,533	1,326	18%	33,210
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	204,956	298,472	298,472	33,551	70,485	87,013	(16,528)	-19%	298,472

Expenditure for the provision of free basic services from the Equitable Share Grant is incurred on a monthly basis. Expenditure in respect of the Finance Management Grant and MIG, are incurred in accordance with business plans. Expenditure in respect of the Low Cost Housing is once off payments and are done in accordance with claims submitted to either Provincial or National Government.

SECTION 7 - DEBTORS

The schedules were compiled in line with how figures are currently reflecting on the financial system.

WC031 Theewaterskloof - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September										
Description	Budget Year 2026/27									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	13,238	6,742	2,948	3,117	2,555	3,185	21,820	30,837	84,441	61,513
Trade and Other Receivables from Exchange Transactions - Electricity	9,433	2,843	558	259	157	136	1,054	483	14,922	2,089
Receivables from Non-exchange Transactions - Property Rates	11,871	5,328	37,741	923	1,005	909	7,625	14,315	79,717	24,776
Receivables from Exchange Transactions - Waste Water Management	4,066	3,809	1,649	1,900	1,373	1,384	16,809	24,158	55,148	45,623
Receivables from Exchange Transactions - Waste Management	4,920	4,400	1,958	2,296	1,542	1,536	16,857	28,087	61,597	50,319
Receivables from Exchange Transactions - Property Rental Debtors	103	36	22	63	9	8	145	337	722	561
Interest on Arrear Debtor Accounts	2,297	3,879	1,888	2,022	2,185	2,249	26,383	43,226	84,128	76,065
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(34,221)	715	74	300	244	58	1,847	1,662	(29,322)	4,110
Total By Income Source	11,708	27,751	46,838	10,879	9,070	9,464	92,540	143,103	351,353	265,056
Pre- Audited Outcome 2025/26 - totals only	38,603	16,494	11,824	34,254	12,697	8,563	67,728	130,938	321,100	254,180
Debtors Age Analysis By Customer Group										
Organs of State	(6,159)	528	8,469	213	175	121	1,466	4,864	9,676	6,839
Commercial	3,411	5,790	23,845	936	946	660	6,787	9,626	52,001	18,955
Households	14,289	12,866	14,502	9,731	7,949	8,683	84,287	128,613	280,920	239,263
Other	166	8,567	22	-	-	-	-	-	8,756	-
Total By Customer Group	11,708	27,751	46,838	10,879	9,070	9,464	92,540	143,103	351,353	265,056

Below are some examples of credit balances reflecting on the debtors' accounts:

Reason for negative on "Other" under Debtors Age Analysis by Income Source:

A significant portion of the credit balance under Debtors Age Analysis by Income Source "Other (0-30)" consists of payments in advance that are captured as part of the debtor's system. These advance payments are recorded as credits on the relevant consumer accounts until such time as the associated charges become due.

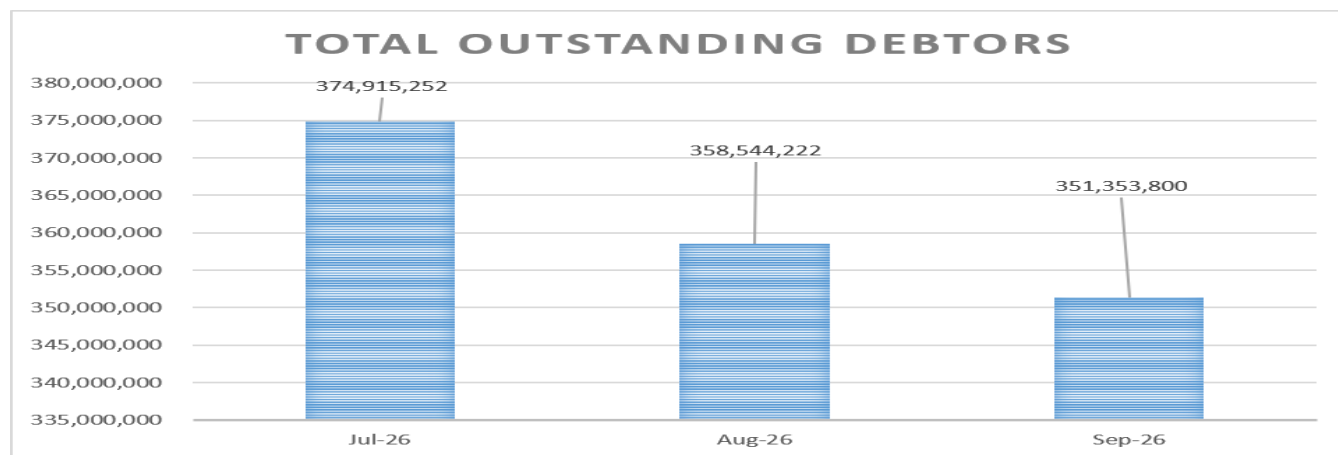
Below are some examples (**but not limited to**) of credit balances reflecting on the debtors' accounts:

- Nation and Provincial Department – accounts reflect a credit balance of R 8,9 million due to overpayments. This occurs when they don't provide us with schedules as to how the monies must be allocated.
- Commercial properties – credit balance of R 18,5 million, also resulting from overpayments.
- Households – credit balance of more than R 6,7 million, mainly due to overpayments.
- In addition, there are dormant accounts that still reflect credit balances in all the above scenarios.
- The Rates levy charged in advance where payments already received is stated in unallocated. The allocation will be affected at the end of October 2026.

7.1 Debtors as of 30 September 2026

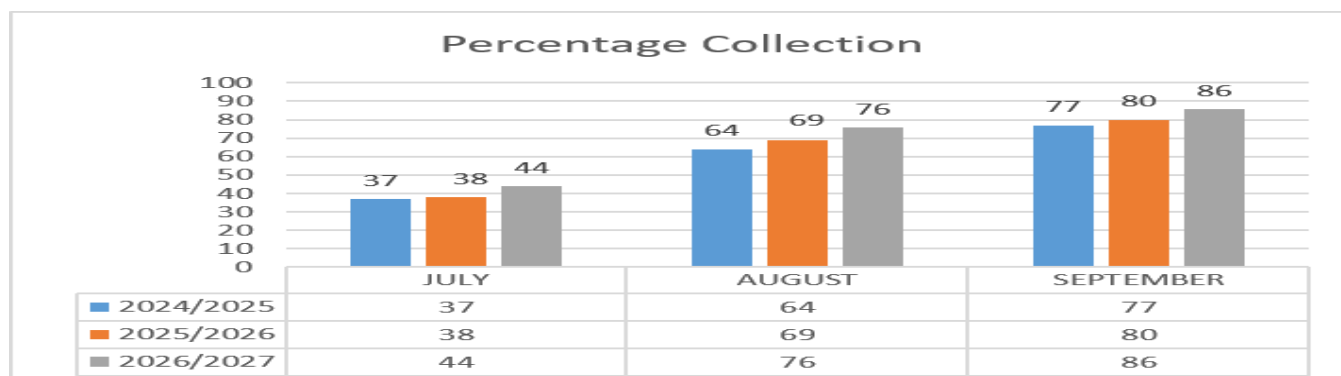
The total debtors outstanding as of 30 September 2026 is R351 million, which represents a 2% downwards difference from the previous month.

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



7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as of 30 September 2026 is 86%, which is 6% higher than the same period last year.

Ratepayers were given two options for the payment of rates for the 2026/2027 financial year:

Annual payment option:

- One full payment for the entire financial year, payable within three months (by October 2026) from the levy date.
- Monthly instalments: Twelve equal monthly instalments, with levies charged at the beginning of each month.

Although the full annual amount was levied in July 2026, the amount was charged in advance for the entire year. Payment for annual rates can be made until October 2026.

The total Annual Rates which were levied at the end of July 2026 was R37, 7 million and will affect the collection rate negatively.

ITEM	Amount
Total outstanding (Annual Rates Payer)	R 9,006,303
Arrangements (Annual Rates Payer)	R 1,273,130
Total Outstanding (Annual Rates Payer)	R 10,279,433

Debt Collection Actions for the period ending 30 September 2026:

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

Following previous actions another 224 Section 129 notices have been issued.

- 39 summonses were issued during September.
- 4 payment arrangements were entered into
- 73 calls were made to debtors with arrears

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

Credit Control Actions for the period ending 30 September 2026:

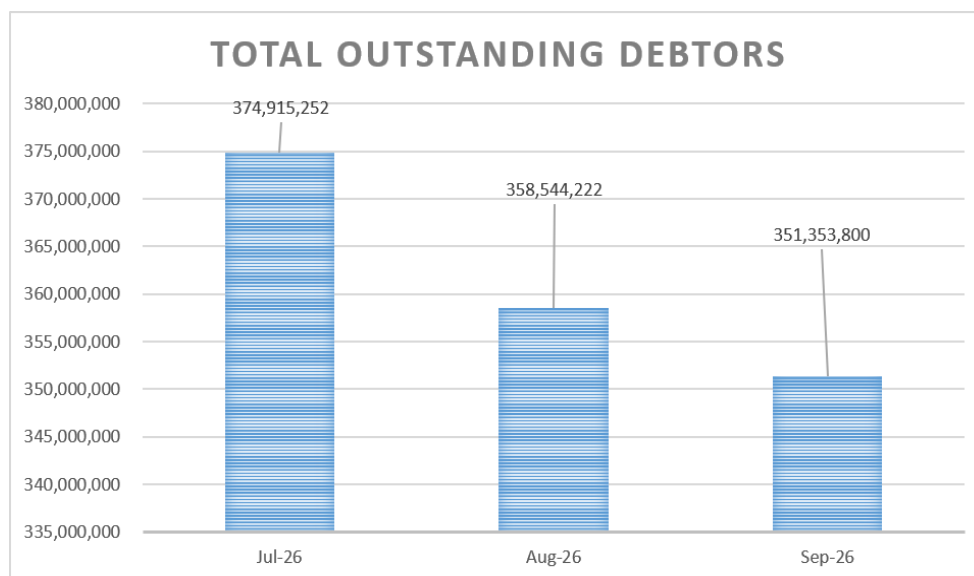
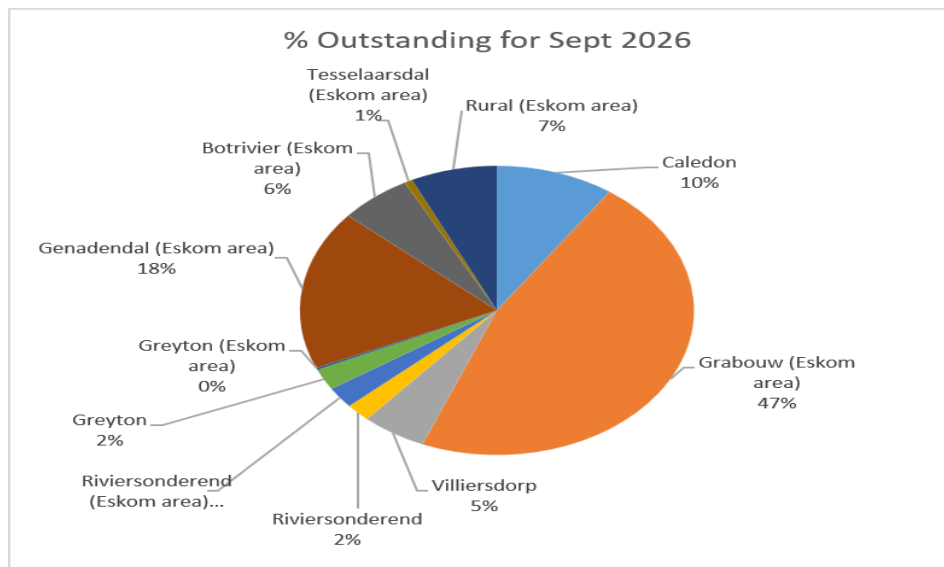
Activity	September 2026
Notices issued	3,334
Credit control SMS's	2,662
Disconnections	384
Reconnections	32
Arrangements	40
Extensions	538
Default Arrears List - Water	R 128,386,819
Amount Collected - Water	R 2,953,177
Default Arrears List - Electricity	R 8,362,465
Amount Collected - Electricity	R 6,514,477

The Section issued 3 334 notices and 2 662 credit control SMSs in September 2026. These are lower than August because August included both final demand letters and pre-disconnection letters.

- Disconnections increased from 196 in August to 384 in September.
- September 2026 collections from credit control actions amounted to R9,47 million (water R2,95 million and electricity R6,51 million). This is R2,39 million (34%) more than the R7,08 million collected in August.
- Water arrears on the default list fell by R3,75 million (2,8%), from R132,14 million to R128,39 million.
- Total outstanding debtors decreased to R351 million, 2% lower than in August. The collection rate of 86% is 6 percentage points higher than at the same time last year.

7.4 Outstanding debt per town as of 30 September 2026:

September 2026		
Town	Amount outstanding for September 2026	% Outstanding for September 2026
Caledon	R 29,105,687	8.28%
Grabouw (Eskom area)	R 168,201,049	47.87%
Villiersdorp	R 17,883,578	5.09%
Riviersonderend	R 7,966,801	2.27%
Riviersonderend (Eskom area)	R 7,739,627	2.20%
Greyton	R 7,873,836	2.24%
Greyton (Eskom area)	R 927,669	0.26%
Genadendal (Eskom area)	R 65,208,750	18.56%
Botrivier (Eskom area)	R 21,348,691	6.08%
Tesselaarsdal (Eskom area)	R 2,350,982	0.67%
Rural (Eskom area)	R 22,747,129	6.47%
Total	R 351,353,799	100%



SECTION 8 - CREDITORS

Partial creditor payments were made for September 2026.

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September									
Description	Budget Year 2026/27								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	1,385	519	384	-	-	30	-	-	2,318
Auditor General	-	1,294	40	-	2	38	2,246	398	4,018
Other	55	96	65	85	-	-	223	86	611
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1,440	1,909	490	85	2	68	2,469	484	6,947

The following amount of R 108 million is outstanding after trade creditors and Eskom invoices/arrangements and accruals have been included:

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September									
Description	Budget Year 2026/27								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	256	-	-	-	-	3,563	65,849	69,668
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	1,385	519	948	-	-	30	-	30,877	33,758
Auditor General	-	1,294	40	-	2	38	2,246	398	4,018
Other	55	96	65	85	-	-	223	86	611
Medical Aid Deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	1,440	2,165	1,053	85	2	68	6,032	97,210	108,055

The tenders awarded for September 2026 are as follows:

Contract reference	Contract Description	Date closed	Total Bids Received	Awarded to	Date of Award	Total value of contract	B-BBEE Level	Locality
DEV 01/2022/23	Installation of Civil Engineering services on Destiny Farm in Terms of the Implementing Agent Contract - Construction of Civil Engineering 478 erven on Destiny farm Phase 3	N/A	N/A	ASLA	18-Aug-26	R 106 388 789,70	N/A	Western Cape
	Installation of Civil Engineering services on Destiny Farm in Terms of the Implementing Agent Contract - Construction of 500 subsidy housing units on Destiny Farm Phase 2	N/A	N/A	ASLA	18-Aug-26	R 122 368 316,00	N/A	Western Cape
Total Tenders Awarded for September 2026						R 228 757 105,70		

SECTION 9 – NON-FINANCIAL INFORMATION

Directorate: Office of the Municipal Manager

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL1	Office of the Municipal Manager	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Oversight Report to Council by 31 March 2027	Report submitted to Council	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL2	Office of the Municipal Manager	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Good Governance	Democratic, responsive, and accountable government	Compile and submit the Final Annual Report to Council by 31 March 2027	Report submitted to Council	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL3	Office of the Municipal Manager	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Good Governance	Democratic, responsive, and accountable government	Compile and submit the final IDP to Council by 31 May 2027	Final IDP submitted to Council	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL4	Office of the Municipal Manager	Improved Financial Management	Financial Viability	Democratic, responsive, and accountable government	Compile and submit the final annual budget to Council by 31 May 2027	Final budget submitted to Council	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL5	Office of the Municipal Manager	Implementation of three year infrastructure and basic services upgrade, expansion and replacement program linked to the MIG Program, Capital Reserve Development Program and development contribution program	Basic Service Delivery	Sound financial management and continuous revenue growth	The percentage of the municipal capital budget spent on projects as at 30 June 2027 {(Actual amount spent on capital projects excluding orders/Total amount budgeted for capital projects)X100}	% of capital budget spent	60%	S71 Report And Financial Statements	Last Value	Percentage	95		80.00%	95	80%	B	- 80% of the municipal capital budget is spend as on 30 September 2026. The Section 71 Report is not available yet but the Capital Expenditure was provided by the Finance Department. S71 report will be uploaded once it is available	-	Achieved	Achieved	Achieved	Target achieved, correct evidence attach.
TL6	Office of the Municipal Manager	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Good Governance	Democratic, responsive, and accountable government	Compile and submit Annual Performance Report (APR) to the AG by 31 August 2026	Annual Performance Report Submitted	1	Confirmation by AG	Carry Over	Number	1		1	1	1.00	G	- Annual Performance Report was compiled and submitted to the AG on 31 August 2026	-	Achieved	Achieved	Achieved	Target achieved and correct evidence attach.
TL7	Office of the Municipal Manager	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Good Governance	Democratic, responsive, and accountable government	Conduct Strategic Session with the newly elected Councillors to determine the Strategic Objectives of the Municipality by 31 March 2027	Strategic session conducted	1	Attendance Register	Carry Over	Number	1			1		N/A						

Directorate: Corporate Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL8	Corporate Services	Implement outcome based training strategies and programmes	Institutional Development	Healthy and productive workforce	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2027 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent	0.08%	Budget Expenditure Report	Last Value	Percentage	0.1			0.1		N/A						
TL9	Corporate Services	Improved administrative function	Institutional Development	Healthy and productive workforce	The number of people from employment equity target groups employed (new appointments) in the three highest levels of management in compliance with the equity plan by 30 June 2027	Number of people employed	3	Appointment letters and Equity Plan	Accumulative	Number	2			2		N/A						
TL10	Corporate Services	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Institutional Development	Healthy and productive workforce	Review the organogram and submit to Council 30 June 2027	Organogram submitted	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL11	Corporate Services	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Institutional Development	Healthy and productive workforce	Compile and submit a Succession Planning Policy to Council by 30 June 2027	Policy submitted by 30 June 2027	1	Proof of submission	Carry Over	Number	1			1		N/A						
TL12	Corporate Services	Optimum utilisation of PMS to ensure continuous performance improvement working towards a clean performance audit	Institutional Development	Healthy and productive workforce	Submit the Employment Equity Report to the Department of Employment and Labour by 15 January 2027	Employment Equity Report submitted by 15 January 2027	0	Proof of submission	Carry Over	Number	1			1		N/A						

Directorate: Technical and Infrastructure Implementation Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL13	Technical and Infrastructure Implementation Services	Implementation of three year infrastructure and basic services upgrade, expansion and replacement program linked to the MIG Program, Capital Reserve Development Program and development	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the Botrivier Treatment Works (Phase 2) by 30 June 2027 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	76%	Financial System Expenditure Report	Last Value	Percentage	95			95		N/A						
TL14	Technical and Infrastructure Implementation Services	Implementation of three year infrastructure and basic services upgrade, expansion and replacement program linked to the MIG Program, Capital Reserve Development Program and development contribution program	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of the project budget for the provision of new bulk water and sewer service(Phase B) to Gypsy Queen and Erf 313 housing projects by 30 June 2027 {(Total actual expenditure /Total amount budgeted)x100}	% budget spent	55%	Section 71 Report	Last Value	Percentage	95			95		N/A						
TL15	Technical and Infrastructure Implementation Services	Improved Financial Management	Basic Service Delivery	Basic services for all	Limit unaccounted electricity to less than 12% as at 30 June 2027 {(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}	% unaccounted electricity captured in the report	3.69%	Distribution Losses Report	Reverse Last Value	Percentage	12			12		N/A						
TL16	Technical and Infrastructure Implementation Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Spend 95% of the project budget for the upgrade of the Riviersonderend Water Purification by 30 June 2027 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	New	Financial System Expenditure Report	Last Value	Percentage	95			95		N/A						
TL17	Technical and Infrastructure Implementation Services	Day to Day Service Delivery	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Spend 95% of budget allocated for the Upgrade of Pineview Park Sport Ground Phase 2 by June 2027 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% budget spent	0%	Financial System Expenditure Report	Last Value	Percentage	95			95		N/A						

Directorate: Community Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL18	Community Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Achieve an average of 90% water sample compliance with SANS 241 micro biological indicators Water Treatment Works {(% achievement all WTW's/WTW's tested)	Average % water compliance in terms of SANS 241 achieved	93.04%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	90			90		N/A						
TL19	Community Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	65% of effluent samples comply with permit values {(% compliance of all WWTW's achieved / the number of WWTW's tested)}	Average % achieved	54.37%	Independent Laboratory Test Results (IRIS System)	Last Value	Percentage	65			65		N/A						
TL20	Community Services	Improved Financial Management	Basic Service Delivery	Basic services for all	Limit unaccounted water to less than 20%{(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold (incl free basic water) / Number of Kiloliters Water Purchased or Purified) x 100}	% unaccounted water captured in the report	16.10%	Quarterly Report from Technical Service to Director Community Services	Reverse Last Value	Percentage	20			20		N/A						

Directorate: Economic Development and Planning

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL21	Economic Development and Planning	Implement the Youth Development Strategy in line with National programs such as EPWP, CWP and the youth entrepreneurial project	Local Economic Development	Improve the social fabric of the TWK community	Create temporary work opportunities in terms of EPWP by 30 June 2027	Number of temporary work opportunities created	217	Participant list	Accumulative	Number	253		75	253	75.00	B	- Number of temporary work opportunities created = 75	-	Achieved	Achieved	Achieved	Correct evidence and achieved
TL22	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 200 sites for Greyton: Erf 595 Housing Project by 30 June 2027	Number of Sites serviced	200	Practical Completion Certificate	Accumulative	Number	200			200		N/A						
TL23	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Review the Human Settlements Pipeline and submit to Council by 31 December 2026	Human Settlements Pipeline reviewed and submitted	1	Proof of submission	Carry Over	Number	1		1	1	1	G	- Human Settlements Pipeline under review.	-	Achieved	Achieved	Not Achieved	Only set for Q2
TL24	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 200 sites for Caledon: Riemvasmaak Housing Project by 30 June 2027	Number of Sites serviced	200	Practical Completion Certificate	Accumulative	Number	200			200		N/A						
TL25	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Submit Project Implementation Readiness Report (PIRR) for Botriver: Beaumont Phase 2 to Department of Infrastructure (DOI) by 30 June 2027	Project Implementation Readiness Report submitted	1	Proof of submission	Accumulative	Number	1			1		N/A						
TL26	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Complete the construction of Erf 313 Sports field - Social Economic Facility (SEF) by 30 June 2027	Construction completed	1	Practical Completion Certificate	Last Value	Number	1			1		N/A						

Directorate: Economic Development and Planning

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL27	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 200 sites for Gypsy Queen Housing Project by 30 June 2027	Number of Sites serviced	200	Practical Completion Certificate	Accumulative	Number	200			200		N/A						
TL28	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Submit Project Feasibility Report (PFR) for Greater Grabouw to Department of Infrastructure (DOI) by 30 June 2027	Project Feasibility Report submitted	1	Proof of submission	Accumulative	Number	1			1		N/A						
TL29	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 96 sites for Grabouw: Hillside: Phase 2 by 30 June 2027	Number of Sites serviced	96	Practical Completion Certificate	Accumulative	Number	96			96		N/A						
TL30	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 100 sites for Grabouw: Iraq by 30 June 2027	Number of Sites serviced	100	Practical Completion Certificate	Accumulative	Number	100			100		N/A						
TL31	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 76 sites for Grabouw: Rooidakke 1054: Phase 6 by 30 June 2027	Number of Sites serviced	76	Practical Completion Certificate	Accumulative	Number	76			76		N/A						

Directorate: Economic Development and Planning

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL32	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Service 478 sites in Villiersdorp: Destiny Farm: Phase 3 by 30 June 2027	Number of Sites serviced	408	Practical Completion Certificate	Accumulative	Number	478			478		NA						
TL33	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Complete the construction and commissioning of the Villiersdorp Borehole (Villiersdorp Destiny Farm ? Berg en Dal, Phase 1) by 31 December 2027.	Construction completed	0	Practical Completion Certificate	Last Value	Number	1			1		NA						
TL34	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Conduct annual review of the Beneficiary Selection and Allocation Policy by 30 June 2027	Beneficiary Selection and Allocation Policy Reviewed	1	Reviewed Policy	Accumulative	Number	1			1		NA						
TL35	Economic Development and Planning	Implementation of the Human Settlements Program which includes programs such as IRDP, EHP & EPHP) & Provision and Implementation of serviced sites	Basic Service Delivery	Basic services for all	Compile a Site Development Plan for Grabouw Informal Market by 30 June 2027	Site development plans compiled	1	Approved site development plan for Grabouw Market	Last Value	Number	1			1		NA						

Directorate: Financial Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL36	Financial Services	Improved functioning and results of the Revenue Section/improve the collection rate	Financial Viability	Sound financial management and continuous revenue growth	Achieve a debtor payment percentage of 85% as at 30 June 2027 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue) x 100	Payment % achieved	83%	Section 71 Report/Financial Statements	Last Value	Percentage	85		86.00%	85	86%	G2	- 86% achieved	-	Not Achieved	Not achieved	Achieved	Correct evidence and achieved
TL37	Financial Services	Improved Financial Management	Financial Viability	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted debt service coverage ratio as at 30 June 2027, measured as (Total Operating Revenue less Operating Grants) divided by Debt Service Payments (interest and redemption) due within one year.	Ratio achieved	11.28	Section 71 Report/Financial Statements	Reverse Last Value	Number	11			11		N/A						
TL38	Financial Services	Improved Financial Management	Financial Viability	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted cash coverage ratio as at 30 June 2027, measured as available cash to cover fixed operating expenditure.	Number of months it takes to cover fix operating expenditure with available cash	0	Section 71 Report/Financial Statements	Last Value	Number	1.2			1.2		N/A						
TL39	Financial Services	Improved Financial Management	Financial Viability	Sound financial management and continuous revenue growth	Maintain financial viability by achieving the targeted outstanding service debtors ratio as at 30 June 2027, measured as Total Outstanding Service Debtors divided by Revenue Received for Services.	% of outstanding service debtors	92.39%	Section 71 Report/Financial Statements	Reverse Last Value	Percentage	70			70		N/A						
TL40	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Provide 6kl free basic water per month to all indigent households during the 2026/27 financial year	Number of indigent households receiving free basic water	5,977	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 000		6010	6 000	6010.00	G2	- Target exceeded. 6,010 indigent households received 6kl free basic water per	-	Achieved	Achieved	Achieved	Correct evidence loaded and achieved

Directorate: Financial Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL41	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Provide 70kwh of free basic electricity per month to all indigent households (Excluding Eskom) during the 2026/27 financial year	Number of indigent households receiving free basic electricity	2,523	Report From The Financial System With Registered Indigent Households	Last Value	Number	2 600		2566	2 600	2566.00	O	- Target not fully met, 34 households short for Q1	-	Achieved	Noted not fully met	Not Achieved	Correct evidence loaded and almost achieved
TL42	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Provide free basic refuse removal to indigent households in terms of the equitable share requirements during the 2026/27 financial year	Number of indigent households receiving free basic refuse removal	5,995	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 000		6026	6 000	6026.00	G2	- Target exceeded. 6,026 indigent households received free basic refuse removal during Q1.	-	Achieved	Achieved	Achieved	Correct evidence loaded and achieved
TL43	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Provide free basic sanitation to indigent households in terms of the equitable share requirements during the 2026/27 financial year	Number of indigent households receiving free basic sanitation	5,967	Report From The Financial System With Registered Indigent Households	Last Value	Number	6 000		5997	6 000	5997.00	O	- Target not fully met, 3 households short for Q1.	-	Achieved	Achieved	Not Achieved	Correct evidence loaded and almost achieved
TL44	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Number of residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the services during 2026/27 financial year	Number of residential properties which are billed for water or have prepaid meters	16,085	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 000		16094	16 000	16094.00	G2	- 16094 of residential properties which are billed for water or have prepaid meters	-	Achieved	Noted	Achieved	Correct Evidence and achieved
TL45	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (excluding ESKOM areas) and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	7,574	Report From The Financial System Indicating Billed Debtors	Last Value	Number	7 560		7884	7 560	7884.00	G2	- 7 884 residential properties which are billed for electricity or have prepaid meters (excluding ESKOM areas)	-	Achieved	Noted	Achieved	Achieved and evidence loaded

Directorate: Financial Services

KPI Ref	Responsible Directorate	Pre determined Objective	Municipal KPI	Strategic Objective	KPI	Unit of Measure	Baseline	Source of Evidence	Calculation Type	Target Type	Original Annual Target	Revised Annual Target	YTD Actual	Target	Actual	R	Performance Comment	Corrective Measures	MM Verification Outcome	MM Verification Comments	IDP Verification Outcome	IDP Verification Feedback
TL46	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Number of residential properties for which refuse is removed once per week and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for refuse removal once a month	16,147	Report From The Financial System Indicating Billed Debtors	Last Value	Number	16 100		16188	16 100	16188.00	G2	- 16 188 of residential properties which are billed for refuse removal once a month	-	Achieved	Achieved	Achieved	Correct evidence loaded and achieved
TL47	Financial Services	Day to Day Service Delivery	Basic Service Delivery	Basic services for all	Number of residential properties connected to the municipal waste water sanitation/sewer network for sewerage services (inclusive of septic tanks) irrespective of the number of water closets (toilets) and billed for the services during the 2026/27 financial year	Number of residential properties which are billed for sewerage	15,738	Report From The Financial System Indicating Billed Debtors	Last Value	Number	15 680		15765	15 680	15765.00	G2	- 15765 of residential properties which are billed for sewerage	-	Achieved	Noted	Achieved	Correct evidence and achieved
TL48	Financial Services	Improved Financial Management	Basic Service Delivery	Maintenance, replacements, and upgrades of municipal infrastructure	Compile and submit the Annual Financial Statements to the Auditor General (AG) by 31 August 2026	Annual Financial Statements submitted to the AG	1	Acknowledgement of receipt	Carry Over	Number	1		1	1	1.00	G	- Annual Financial Statements submitted to the AG 31 August 2026	-	Achieved	Noted	Achieved	Correct Evidence and achieved

OVERALL SUMMARY OF RESULTS

Q1	N/A	KPI Not Yet	KPIs with no targets or actuals in the selected	34
	R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
	O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
	G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
	G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
	B	KPI Extremely	150.000% <= Actual/Target	2
	DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
			Total	48

SECTION 10 - QUALITY CERTIFICATION

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

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

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

Print name: W Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: _____



Date: 12-10-2026

Print Name: P Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: _____



Date: 12-10-2026