FINANCIAL REPORT FOR THE MONTH ENDING OCTOBER 2026

INTRODUCTION / AIM

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

LEGAL REQUIREMENTS

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 31 October 2026 is submitted to Council which **reflects the implementation of the budget and the financial state of affairs** of the municipality.

BACKGROUND

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

The Financial Report consists of the following:

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

FINANCIAL IMPLICATION

As per attached report.

RECOMMENDATION

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as of 31 October 2026.**

BUDGET STATEMENT

OCTOBER 2026

THEEWATERSKLOOF MUNICIPALITY

In-Year Report of the Municipality

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

2026/2027 FINANCIAL YEAR

Contents

GLOSSARY 1

PART 1 – IN-YEAR REPORT **2**

Section 1 - EXECUTIVE SUMMARY 2

PART 2 – SUPPORTING DOCUMENTATION **4**

Section 2 - CAPITAL EXPENDITURE 4

Section 3 - OPERATING REVENUE AND EXPENDITURE 10

Section 4 - CASH AND INVESTMENTS 24

Section 5 - BORROWINGS 26

Section 6 - GRANTS 27

Section 7 - DEBTORS 29

Section 8 - CREDITORS 33

Section 9 – QUALITY CERTIFICATION 35

GLOSSARY

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

Unauthorised expenditure – Generally, is spending without, or more than, an approved budget.

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

PART 1 – IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 October 2026 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	131 556 158	989 939 070	989 449 408
Adjustment Budget 27 October 2026	132 298 858	991 883 565	990 651 203
Actual Result (YTD)	34 690 204	353 788 086	300 329 881
Variance	97 608 654	638 095 479	690 321 322
Variance %	74%	64%	70%

Operating revenue currently reflects a variance of 64% and operating expenditure a variance of 70%.

Particulars	Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	Oct-26	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	**929 576 039**	**930 777 834**	**30 792 349**	**78 174 341**	**85 608 568**	**93 461 727**	**288 036 984**	31%
Operating Expenditure (Non Cash)	**59 873 369**	**59 873 369**	**2 995 941**	**3 049 374**	**157 834**	**6 089 748**	**12 292 897**	21%
Total Operating Expenditure	**989 449 408**	**990 651 203**	**33 788 290**	**81 223 715**	**85 766 402**	**99 551 474**	**300 329 881**	30%
Operating Income (excl. Capital Grants)	**989 939 070**	**991 883 565**	**159 076 484**	**53 597 082**	**68 570 267**	**72 544 252**	**353 788 086**	36%
TELEPHONE	**500 000**	**500 000**	**3 981**	**6 540**	**1 836**	**5 480**	**17 837**	4%
STREETLIGHTS	**5 935 203**	**5 935 203**	**27 259**	**1 353 272**	**263 041**	**187 933**	**1 831 505**	31%
FUEL	**10 770 025**	**10 770 025**	**198 406**	**806 637**	**721 188**	**1 001 463**	**2 727 694**	25%
Repair & Maintenance (Excl Road Surfaces & Networks)	**147 734 844**	**148 574 844**	**6 910 772**	**13 370 565**	**8 855 066**	**12 555 057**	**41 691 461**	28%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	**2 972 000**	**2 932 000**	**-**	**-**	**-**	**145 016**	**145 016**	5%
Other Materials - Maintenance Materials (Road Surfaces)	**1 288 975**	**1 288 975**	**112 477**	**49 692**	**43 596**	**30 167**	**235 932**	18%
Other Materials - Maintenance Materials (Networks)	**539 455**	**539 455**	**10 527**	**57 682**	**94 131**	**166 326**	**328 667**	61%
GRANTS INCOME	**140 501 000**	**231 619 796**	-	15 638 667	26 633 870	47 392 866	**89 665 403**	39%
Equitable Shares Income	**157 971 000**	**157 971 000**	65 821 000	-	-	-	**65 821 000**	42%
GRANTS EXPENDITURE	**140 501 000**	**230 919 796**	4 830 037	4 169 855	20 745 403	46 298 201	**76 043 496**	33%
Equitable Shares Expenditure	**84 909 039**	**84 909 039**	7 075 753	7 075 753	7 075 753	7 075 753	**28 303 013**	33%
Equitable Shares Expenditure Free Basic Services	**73 061 961**	**73 061 961**	6 692 008	7 090 496	5 730 167	6 497 581	**26 010 253**	36%
PAYROLL	**302 002 678**	**302 002 678**	**22 153 951**	**24 980 373**	**23 139 645**	**22 922 595**	**93 196 564**	31%
ACTING ALLOWANCE	**500 000**	**500 000**	**157 311**	**145 596**	**298 246**	**164 468**	**765 621**	153%
OVERTIME	**9 461 115**	**9 461 115**	**810 204**	**541 347**	**706 458**	**660 157**	**2 718 166**	29%
STANDBY	**3 613 992**	**3 613 992**	**628 577**	**548 750**	**639 441**	**505 290**	**2 322 059**	64%
EMPLOYEE RELATED COST (Non cash)	**4 295 016**	**4 295 016**	**89 191**	**97 179**	**157 834**	**97 219**	**441 422**	10%
Capital Expenditure (Land/Build)	1 800 000	1 800 000	-	440 969	382 751	44 544	868 264	48%
Capital Expenditure (Water)	10 490 997	10 490 997	-	-	76 950	1 004 466	1 081 416	10%
Capital Expenditure (Electricity)	700 000	700 000	-	-	-	608 696	608 696	87%
Capital Expenditure (Sewer)	22 143 699	22 143 699	3 512 295	2 616 691	2 653 032	-	8 782 017	40%
Capital Expenditure (Sportsfields)	4 051 304	4 794 004	-	-	-	-	-	0%
Capital Expenditure (Office Equipment)	964 500	964 500	-	-	24 323	3 438	27 760	3%
Capital Expenditure Sub Total	**40 150 500**	**40 893 200**	**3 512 295**	**3 057 660**	**3 137 056**	**1 661 144**	**11 368 154**	**28%**
Capital Expenditure (Housing) (TWK)	2 188 658	2 188 658	-	-	325 363	-	325 363	15%
Capital Expenditure (Housing) (Provincial Treasury)	89 217 000	89 217 000	-	-	14 075 282	8 921 405	22 996 687	26%
Capital Expenditure Housing Sub Total	**91 405 658**	**91 405 658**	**-**	**-**	**14 400 645**	**8 921 405**	**23 322 050**	**26%**
Capital Expenditure (Total)	**131 556 158**	**132 298 858**	**3 512 295**	**3 057 660**	**17 537 701**	**10 582 549**	**34 690 204**	**26%**
Investments			12 159 193	17 262 688	26 349 847	25 805 736		
Bank			39 006 559	56 590 588	53 686 348	34 659 697		
Loans			124 916 121	124 916 121	121 463 806	121 463 806		
Tenders Approved			-	-	-	-		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

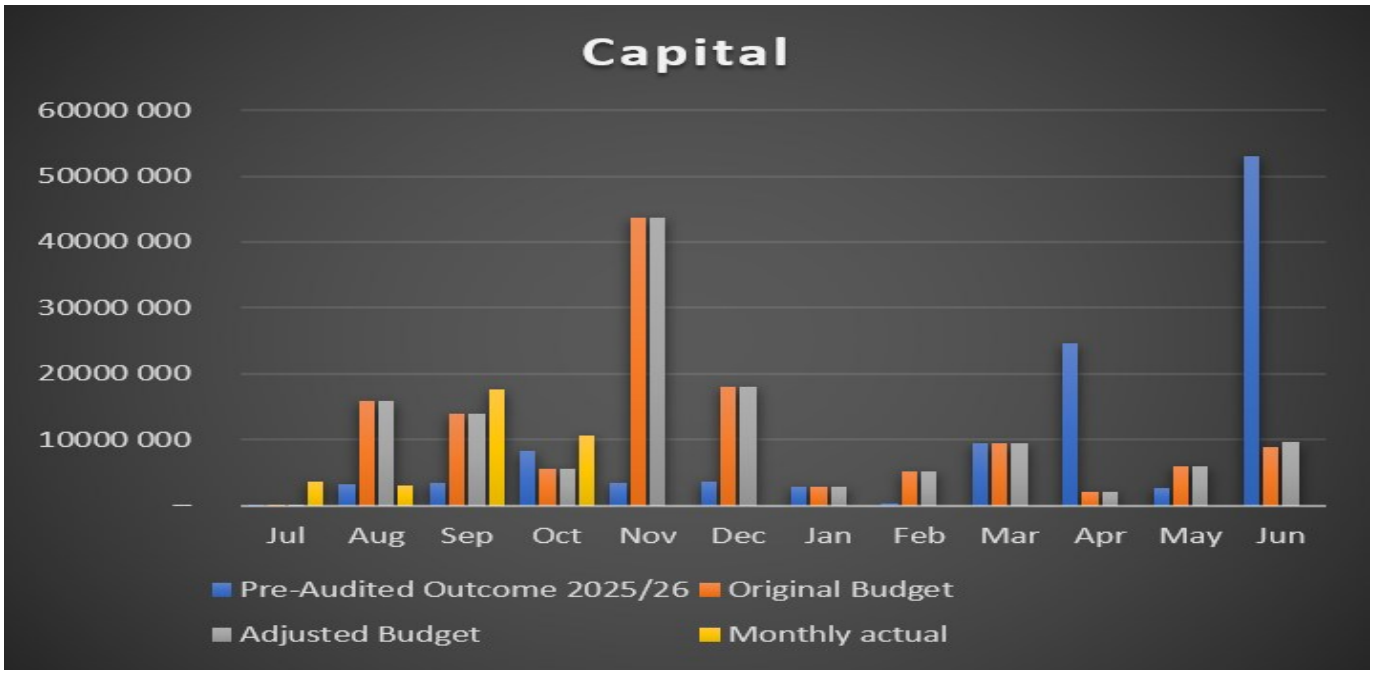
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	692	4 051	4 794	–	–	1 090	(1 090)	-100%	4 794
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	–	700	700	609	609	188	420	223%	700
Vote 5 - Economic Development and Planning	69 834	–	–	–	–	–	–		–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	–	–	–	–	–	–		–
Vote 13 - Waste water management	16 414	–	–	–	–	–	–		–
Vote 14 - Water	1 300	8 928	8 928	1 004	1 081	2 401	(1 320)	-55%	8 928
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**88 240**	**13 679**	**14 422**	**1 613**	**1 690**	**3 679**	**(1 989)**	**-54%**	**14 422**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	2 481	139	139	–	–	37	(37)	-100%	139
Vote 2 - Community Services	4 132	461	461	3	22	124	(102)	-83%	461
Vote 3 - Corporate services	369	300	300	–	–	81	(81)	-100%	300
Vote 4 - Electricity	–	–	–	–	–	–	–		–
Vote 5 - Economic Development and Planning	9 217	91 406	91 406	8 921	23 322	24 586	(1 264)	-5%	91 406
Vote 6 - Office of the Municipal Manager	–	50	50	–	–	13	(13)	-100%	50
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	435	1 100	1 100	45	868	296	572	193%	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	–	8 788	5 960	2 828	47%	22 159
Vote 14 - Water	3 214	1 563	1 563	–	–	420	(420)	-100%	1 563
Vote 15 - Directorate Development and Community Services	–	700	700	–	–	188	(188)	-100%	700
Total Capital single-year expenditure	26 614	117 877	117 877	8 969	33 000	31 706	**1 294**	**4%**	117 877
Total Capital Expenditure	**114 854**	**131 556**	**132 299**	**10 583**	**34 690**	**35 386**	**(695)**	**-2%**	**132 299**
Capital Expenditure - Functional Classification									
Governance and administration	**6 792**	**860**	**860**	**0**	**4**	**231**	(227)	-98%	**860**
Executive and council	–	50	50	–	–	13	(13)	-100%	50
Finance and administration	6 792	810	810	0	4	218	(214)	-98%	810
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**79 049**	**95 547**	**96 290**	**8 924**	**23 340**	**25 700**	(2 360)	-9%	**96 290**
Community and social services	190	56	56	–	–	15	(15)	-100%	56
Sport and recreation	692	4 075	4 818	–	15	1 096	(1 081)	-99%	4 818
Public safety	–	10	10	3	3	3	0	11%	10
Housing	78 166	91 406	91 406	8 921	23 322	24 586	(1 264)	-5%	91 406
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**1 319**	**1 800**	**1 800**	**45**	**868**	**484**	384	79%	**1 800**
Planning and development	1 319	1 800	1 800	45	868	484	384	79%	1 800
Road transport	–	–	–	–	–	–	–		–
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**27 694**	**33 350**	**33 350**	**1 613**	**10 478**	**8 970**	1 508	17%	**33 350**
Energy sources	–	700	700	609	609	188	420	223%	700
Water management	4 514	10 491	10 491	1 004	1 081	2 822	(1 740)	-62%	10 491
Waste water management	23 180	22 159	22 159	–	8 788	5 960	2 828	47%	22 159
Waste management	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**114 854**	**131 556**	**132 299**	**10 583**	**34 690**	**35 386**	**(695)**	**-2%**	**132 299**
Funded by:									
National Government	27 217	32 510	32 510	1 613	10 472	8 744	1 728	20%	32 510
Provincial Government	4 393	700	700	–	–	188	(188)	-100%	700
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–		–
Transfers recognised - capital	**31 610**	**33 210**	**33 210**	**1 613**	**10 472**	**8 933**	**1 540**	**17%**	**33 210**
Borrowing	0	–	–	–	–	–	–		–
Internally generated funds	83 244	98 347	99 089	8 969	24 218	26 453	(2 235)	-8%	99 089
Total Capital Funding	**114 854**	**131 556**	**132 299**	**10 583**	**34 690**	**35 386**	**(695)**	**-2%**	**132 299**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend									
July	4	37	37	3 512	3 512	37	3 476	9501%	3%
August	3 150	15 927	15 927	3 058	6 570	15 963	(9 393)	-58,8%	5%
September	3 319	13 878	13 878	17 538	24 108	29 842	(5 734)	-19,2%	18%
October	8 235	5 544	5 544	10 583	34 690	35 386	(695)	-2,0%	26%
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	9 584	–		132 299	–		
Total Capital expenditure	**114 854**	**131 556**	**132 299**	**34 690**					

The **Total Capital Expenditure** for the year-to-date amounts to R 35 million against the adjusted budget of R 132 million and the percentage spent is 26% when compared to the adjusted budget. The year-to-date expenditure compared to planned expenditure amounts to 98% (an underspent of 2%).



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	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
									4				
LAND AND BUILDINGS													
072116200551	Traders Market , Taxi Rank Upgrade (Planning Designs)	Grabouw	LED	RSEP	700 000	700 000	-	-	-	188 284	700 000	100%	The scope of work was finalised and submitted to Supply Chain Management (SCM) department on 30 July 2026 for the invitation of quotations from the approved panel of service providers, to appoint a suitably qualified consultant to execute the planning phase of the Grabouw project. The feedback was received from SCM on 18 September 2026 requesting amendments to the scope of works. The amendments were made and forwarded to SCM on 21 September 2026; SCM responded on 5 October 2026, proposing additional amendments. The amendments were made and the proposed date for advertising for quotations is 11 October 2026.
074110200552	Grabouw Taxi Rank	Grabouw	Technical and Infrastructure Implementation Services	Capital out of Revenue (Insurance)	800 000	800 000	41 997	-	793 700	215 182	6 300	1%	**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. **October 2026-** The project is completed and savings will be used for phase 2 of the taxi rank.
074110200553				Capital Replacement Reserve	300 000	300 000	2 547	-	74 563	80 693	225 437	75%	
				Subtotal	**1 800 000**	**1 800 000**	**44 544**	**-**	**868 264**	**484 159**	**931 736**	**52%**	
WATER RESERVOIRS & RETICULATION													
077010200342	Gypsy Queen water supply phase 2	Grabouw	Water: Distribution	MIG	1 563 102	1 563 102	-	-	-	420 439	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 & October 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	4 610 747	-	-	-	1 240 187	4 610 747	100%	**August; September & October 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	4 317 148	1 004 466	-	1 081 416	1 161 216	3 235 732	75%	**August; September & October 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**	**10 490 997**	**1 004 466**	**-**	**1 081 416**	**2 821 842**	**9 409 581**	**90%**	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
									4				
ELECTRICITY RETICULATION													
077510000202	Electrification TWK Area	Theewaterskloof	Electricity Distribution	INEP	608 696	608 696	608 696	-	608 696	163 725	0	0%	
077510000203				Capital Replacement Reserve	91 304	91 304	-	-	-	24 559	91 304	100%	
				Subtotal	**700 000**	**700 000**	**608 696**	**-**	**608 696**	**188 284**	**91 304**	**13%**	
SEWERAGE													
076010200094	Bulk sewer provision to erf 313 housing development, Grabouw	Grabouw	Sewerage: Networks	MIG	4 784 151	4 784 151	-	-	-	1 286 828	4 784 151	100%	**August; September & October 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	1 745 233	-	-	-	469 428	1 745 233	100%	
076011700904	Upgrading Botrivier WWTW, phase 2	Botrivier	Sewerage: Treatment Works	MIG	12 574 418	12 574 418	-	-	8 782 017	3 382 236	3 792 401	30%	**August; September & October 2026 -** The contractor has been appointed and the funds will be spent.
076011700905				Capital Replacement Reserve	3 039 897	3 039 897	-	-	-	817 663	3 039 897	100%	
				Subtotal	**22 143 699**	**22 143 699**	**-**	**-**	**8 782 017**	**5 956 155**	**13 361 682**	**60%**	
TWK HOUSING													
072111100120	Caledon Riemvasmaak - Phase 1	Caledon	Human Settlements	Capital Replacement Reserve	305 911	305 911	-	-	51 136	82 283	254 775	83%	
072111300120	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	Villiersdorp	Human Settlements	Capital Replacement Reserve	1 551 534	1 551 534	-	-	162 452	417 328	1 389 082	90%	
072111700120	Botriver Beaumont - Phase 2 - Planning	Botrivier	Human Settlements	Capital Replacement Reserve	331 213	331 213	-	-	111 775	89 088	219 438	66%	
				Subtotal	**2 188 658**	**2 188 658**	**-**	**-**	**325 363**	**588 699**	**1 863 295**	**85%**	

THEEWATERSKLOOF MUNICIPALITY
CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED 4	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	11 000 000	-	-	-	2 958 752	11 000 000	100%	
072111200100	Greater Grabouw Rooidakke SEF Erf 313	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 200 000	1 200 000	-	-	-	322 774	1 200 000	100%	
072111200101	Gypsy Queen (500)	Grabouw	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	1 000 000	-	-	-	268 978	1 000 000	100%	
072111200102	Greater Grabouw	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	100 000	100 000	-	-	-	26 898	100 000	100%	
072111200103	Grabouw Iraq (456)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	22 000 000	22 000 000	-	-	-	5 917 506	22 000 000	100%	
072111200104	Grabouw Hillside (321) (102 + 219)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	1 000 000	1 000 000	-	-	-	268 977	1 000 000	100%	
072111200105	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlements Grant (In-Kind)	500 000	500 000	-	-	-	134 488	500 000	100%	
072111300100	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlements Grant (In-Kind)	50 417 000	50 417 000	8 921 405	-	22 996 687	13 561 039	27 420 313	54%	
072111500100	Greyton Erf 595 (538) (Yield reduced) (393)	Genadendal Greyton	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	1 000 000	-	-	-	268 978	1 000 000	100%	
072111700100	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	Botrivier	Human Settlements	Human Settlements Grant (In-Kind)	1 000 000	1 000 000	-	-	-	268 978	1 000 000	100%	
				Subtotal	**89 217 000**	**89 217 000**	**8 921 405**	**-**	**22 996 687**	**23 997 368**	**66 220 313**	**74%**	
SPORTFIELDS													
073115200123	Upgrading of Pine View Park Sport Ground - Phase 2	Grabouw	Sports and Culture	MIG	4 051 304	4 051 304	-	-	-	1 089 710	4 051 304	100%	**August; September & October 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.
073115200124	Upgrading of Pine View Park Sport Ground			Capital out of Revenue	-	742 700	-	-	-	-	742 700	100%	
				Subtotal	**4 051 304**	**4 794 004**	**-**	**-**	**-**	**1 089 710**	**4 794 004**	**100%**	
OFFICE EQUIPMENT													
071014900450	Computer Equipment (New)	Administration	Municipal Manager	Capital out of Revenue	50 000	50 000	-	-	-	13 449	50 000	100%	
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	300 000	300 000	-	-	-	80 693	300 000	100%	
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	6 000	6 000	-	-	-	1 614	6 000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	40 000	40 000	-	-	-	10 760	40 000	100%	One laptop claim is in process and outcomes is still pending.
071520900541	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	10 000	10 000	-	-	-	2 690	10 000	100%	Expenditure is subject to claim outcomes.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	-	-	-	13 449	50 000	100%	
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	33 000	33 000	-	-	-	8 875	33 000	100%	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2026 - 2027

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2026 - 2027	ADJUSTED BUDGET 1	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
									4				
OFFICE EQUIPMENT													
073110300540	Furniture and Office Equipment	Villiersdorp	Community Services	Capital out of Revenue	6 000	6 000	-	5 000	-	1 614	1 000	17%	
073110301550	Machinery and Equipment (New)	Villiersdorp	Community Services	Capital out of Revenue	50 000	50 000	-	-	-	13 451	50 000	100%	
073111100530	Furniture and Office Equipment (New)	Caledon	Town Administration	Capital out of Revenue	5 000	5 000	-	-	-	1 345	5 000	100%	The 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 28 September 2026 and closed on 5 October 2026. The SCM 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	45 000	-	-	-	12 104	45 000	100%	
073111400541	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	40 000	40 000	-	-	-	10 760	40 000	100%	
073111401550	Machinery and Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	73 000	73 000	-	-	-	19 636	73 000	100%	
073111401560	Machinery and Equipment (Renewal)	Riviersonderend	Town Administration	Capital out of Revenue	30 000	30 000	-	-	-	8 070	30 000	100%	
073111500530	Furniture and Office Equipment (Renewal)	Genadendal Greyton	Town Administration	Capital out of Revenue	11 000	11 000	439	-	3 775	2 959	7 225	66%	
073113101550	Machinery and Equipment	Caledon	Fleet Management	Capital out of Revenue	166 500	166 500	-	-	-	44 787	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	24 000	-	-	14 900	6 456	9 100	38%	
073124100540	Furniture and Office Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	10 000	10 000	2 999	-	2 999	2 690	7 001	70%	We are waiting for order confirmation of two office chairs that have been purchased and will then proceed once we receive it.
076011500540	Furniture and Office Equipment (New)	Genadendal Greyton	Sewerage: Treatment Works	Capital out of Revenue	15 000	15 000	-	-	6 086	4 034	8 914	59%	
				Subtotal	**964 500**	**964 500**	**3 438**	**5 000**	**27 760**	**259 436**	**931 740**	**97%**	
GRAND TOTAL CAPITAL BUDGET					**131 556 158**	**132 298 858**	**10 582 549**	**5 000**	**34 690 204**	**35 385 653**	**97 603 654**	**74%**	

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) - M04 October

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Directorate Finance	307 896	333 596	334 539	14 581	163 890	134 814	29 077	21,6%	334 539
Vote 2 - Community Services	58 929	63 440	63 440	1 576	7 421	9 644	(2 223)	-23,0%	63 440
Vote 3 - Corporate services	892	6 759	6 960	106	1 058	1 040	18	1,7%	6 960
Vote 4 - Electricity	184 956	211 960	212 760	14 480	64 982	65 614	(633)	-1,0%	212 760
Vote 5 - Economic Development and Planning	85 900	177 828	177 828	29 569	60 434	59 231	1 203	2,0%	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	–	8 943	9 273	(330)	-3,6%	33 979
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	64 047	71 678	71 678	4 305	17 395	23 893	(6 498)	-27,2%	71 678
Vote 13 - Waste water management	66 136	68 714	68 714	6 237	19 373	22 905	(3 532)	-15,4%	68 714
Vote 14 - Water	139 285	144 452	144 452	10 613	42 149	48 151	(6 002)	-12,5%	144 452
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**940 999**	**1 112 406**	**1 114 350**	**81 466**	**385 644**	**374 563**	**11 081**	**3,0%**	**1 114 350**
Expenditure by Vote									
Vote 1 - Directorate Finance	86 358	101 832	101 832	9 265	31 878	33 053	(1 175)	-3,6%	101 832
Vote 2 - Community Services	171 391	197 835	197 835	16 387	59 253	63 874	(4 621)	-7,2%	197 835
Vote 3 - Corporate services	94 833	85 417	85 819	5 669	25 778	23 593	2 184	9,3%	85 819
Vote 4 - Electricity	171 389	199 321	200 121	13 755	53 109	61 252	(8 143)	-13,3%	200 121
Vote 5 - Economic Development and Planning	38 851	123 168	123 168	23 121	48 119	12 182	35 937	295,0%	123 168
Vote 6 - Office of the Municipal Manager	8 699	12 038	12 038	786	3 336	3 781	(445)	-11,8%	12 038
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	17 340	21 206	21 206	1 120	4 410	6 657	(2 248)	-33,8%	21 206
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	77 136	83 135	83 135	5 308	17 136	22 125	(4 989)	-22,5%	83 135
Vote 13 - Waste water management	65 073	66 633	66 633	6 956	19 705	19 827	(122)	-0,6%	66 633
Vote 14 - Water	98 489	98 865	98 865	17 186	37 605	30 981	6 624	21,4%	98 865
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**829 559**	**989 449**	**990 651**	**99 551**	**300 330**	**277 326**	**23 004**	**8,3%**	**990 651**
Surplus/ (Deficit) for the year	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	**-12,3%**	**123 699**

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

Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	166 572	179 259	179 259	14 283	64 019	59 753	4 266	7%	179 259
Service charges - Water	121 655	125 279	125 279	10 382	41 145	41 760	(615)	-1%	125 279
Service charges - Waste Water Management	50 357	52 237	52 237	6 140	18 961	17 412	1 548	9%	52 237
Service charges - Waste management	46 586	52 158	52 158	4 223	17 031	17 386	(355)	-2%	52 158
Sale of Goods and Rendering of Services	4 644	16 956	16 956	380	1 351	5 652	(4 301)	-76%	16 956
Agency services	8 682	8 291	8 291	1 175	2 768	2 764	5	0%	8 291
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	23 143	28 561	28 561	1 285	5 183	9 520	(4 337)	-46%	28 561
Interest from Current and Non Current Assets	3 547	2 769	2 769	802	1 356	923	433	47%	2 769
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	–	–	–	–	–	–		–
Rental from Fixed Assets	2 052	1 300	1 300	191	698	433	265	61%	1 300
Licence and permits	91	76	76	6	52	25	27	106%	76
Special rating levies	–	–	–	–	–	–	–		–
Construction Contract Revenue	–	–	–	–	–	–	–		–
Development Charges	722	1 000	1 000	176	276	333	(58)	-17%	1 000
Operational Revenue	4 547	3 725	3 725	320	2 491	1 242	1 250	101%	3 725
Non-Exchange Revenue							–		–
Property rates	171 380	179 291	179 291	11 892	84 775	83 669	1 106	1%	179 291
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	38 435	43 671	44 414	225	2 708	3 054	(346)	-11%	44 414
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	175 563	265 262	266 464	20 276	107 185	88 421	18 764	21%	266 464
Interest	3 319	3 863	3 863	254	1 056	1 288	(232)	-18%	3 863
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	6 049	6 529	6 529	535	2 480	2 176	304	14%	6 529
Gains on disposal of Fixed and Intangible Assets	–	872	872	–	199	–	199	#DIV/0!	872
Other Gains	5 018	18 840	18 840	–	52	67	(15)	-23%	18 840
Discontinued Operations							–		–
Total Revenue (excluding capital transfers and contributions)	**832 362**	**989 939**	**991 884**	**72 544**	**353 788**	**335 878**	**17 910**	**5,3%**	**991 884**
Expenditure By Type									
Employee related costs	295 184	319 873	319 873	24 350	99 444	100 632	(1 188)	-1%	319 873
Remuneration of councillors	13 252	14 614	14 614	1 055	4 313	4 871	(558)	-11%	14 614
Bulk purchases - electricity	138 729	152 140	152 140	11 320	44 142	50 713	(6 571)	-13%	152 140
Inventory consumed	40 495	44 402	44 402	3 759	11 211	14 801	(3 589)	-24%	44 402
Debt impairment	(56 197)	107 826	107 826	10 318	41 228	36 877	4 351	12%	107 826
Depreciation, amortisation and impairment	44 540	40 079	40 079	5 993	11 851	9 021	2 831	31%	40 079
Interest, Dividends and Rent on Land	44 807	52 465	52 465	127	1 167	4 864	(3 697)	-76%	52 465
Contracted services	47 949	67 052	68 052	4 149	11 088	22 351	(11 263)	-50%	68 052
Transfers and subsidies	3 235	84 976	84 976	20 276	36 523	4	36 519	928440%	84 976
Irrecoverable debts written off	167 806	15 816	15 816	10 364	10 364	4 337	6 027	139%	15 816
Operational costs	73 380	86 526	86 728	7 843	28 999	28 842	157	1%	86 728
Disposal of Fixed and Intangible Assets	1 348	0	0	–	–	0	(0)	-100%	0
Other Losses	15 031	3 680	3 680	–	–	13	(13)	-100%	3 680
Total Expenditure	**829 559**	**989 449**	**990 651**	**99 551**	**300 330**	**277 326**	**23 004**	**8%**	**990 651**
Surplus/(Deficit)	**2 804**	**490**	**1 232**	**(27 007)**	**53 458**	**58 552**	**(5 094)**	**-9%**	**1 232**
Transfers and subsidies - capital (monetary allocations)	29 114	33 210	33 210	–	8 859	8 933	(74)	-1%	33 210
Transfers and subsidies - capital (in-kind)	79 522	89 257	89 257	8 921	22 997	29 752	(6 756)	-23%	89 257
Surplus/(Deficit) after capital transfers & contributions	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	**-12%**	**123 699**
Income Tax	–	–					–		
Surplus/(Deficit) after income tax	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	**-12%**	**123 699**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	(11 923)	-12%	**123 699**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	**-12%**	**123 699**

As depicted in the above schedule, the year-to-date variance for revenue is 5% when compared to the year-to-date budget and the expenditure is 8% above the year-to-date budget.

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

Service charges (Electricity and Waste Water Management)

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

Sale of Goods and Rendering of Services

Project	Estimated Income Value	Comment
Erf 1274 Greyton School Hall	R 1 400 000	Deed of sale was signed and returned to the purchaser. 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 not within Property Management control but Department Town Planning and Building Control. Weekly follow-ups will be done to the Town Planning department to establsih progress on the Town Planning process.
Victoria Hall Caledon	R 9 532 350	Deed of sale was signed and returned to the purchaser. An application was made on 27 August 2026 to the Municipality's Town Planning department for pre-commencement of Subdivision of Erf 1 which is a requirement before transfer and registration can commence. The final signature was submitted to the office of the Minister, which is a requirement from the purchaser. As soon as the signed Deed of Sale is returned, Town Planning process can commence and 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 succesful award was made to a bidder on 22 June 2026. The Deed of Sale was issued to the purchaser. We are waiting for 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. All transfer purchase related documentation was submitted to the Transfering Attorney 29 October 2026.
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**	

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

The interest earned exceeded the projected amount due to more cash available for investment. In addition, the call account used to ring-fence grant funding generated higher interest income compared to the previous financial year.

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 monthly.

Operational Revenue- Exchange Revenue

The variance is mainly caused by an unexpected year-to-date actuals received from an insurance refund.

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.

Interest- Non-Exchange Revenue

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

Gains on disposal of Assets

Title deeds registration on a few sales of property was concluded and therefore the sale still needs to be recognised.

Other Gains

The year-to-date actuals include interest waived by the Auditor General of South Africa, which was not included in the budget.

Depreciation and Amortization

Depreciation increased due to new assets added to the asset register with the unbundling of capital projects on 30 June 2026.

Interest (Finance Cost)

All long-term loan interest is paid up to date. Loan repayments interest is made bi-annually in June and December. There are only three loan payments due in September and March. The year-to-date actual figures include interest accrued on overdue accounts for Eskom and other service providers' accounts. Eskom interest will only be reversed as per agreement after June/January which will have an impact on the year-to-date variance.

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 - M04 October									
	2025/26	Budget Year 2026/27							
Description	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
REVENUE ITEMS:									
Exchange revenue									
Service charges - Electricity									
Connection/Reconnection	6 821	7 417	7 417	480	1 944	2 472	(529)	-21%	7 417
Electricity Sales	166 840	179 052	179 052	14 482	64 105	59 684	4 421	7%	179 052
Total Service charges - Electricity	**173 661**	**186 470**	**186 470**	**14 962**	**66 049**	**62 157**	**3 892**	**6%**	**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)	(679)	(2 030)	(2 403)	374	-16%	(7 210)
Net Service charges - Electricity	**166 572**	**179 259**	**179 259**	**14 283**	**64 019**	**59 753**	**4 266**	7%	**179 259**
Service charges - Water									
Connection/Disconnection (Water)	2 038	1 889	1 889	144	390	630	(240)	-38%	1 889
Industrial Water	33 655	35 801	35 801	2 328	12 094	11 934	160	1%	35 801
Sale	101 333	104 311	104 311	9 425	34 597	34 770	(173)	0%	104 311
Total Service charges - Water	**137 026**	**142 001**	**142 001**	**11 897**	**47 081**	**47 334**	**(253)**	-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)	(1 515)	(5 936)	(5 574)	(362)	6%	(16 722)
Net Service charges - Water	**121 655**	**125 279**	**125 279**	**10 382**	**41 145**	**41 760**	**(615)**	-1%	**125 279**
Service charges - Waste Water Management									
Connection/Reconnection (Waste Water)	173	198	198	8	17	66	(48)	-74%	198
Industrial Effluent	10 404	10 170	10 170	2 732	5 322	3 390	1 932	57%	10 170
Pump/Removal of Waste Water	2 048	2 377	2 377	131	511	792	(282)	-36%	2 377
Sanitation Charges	52 559	54 964	54 964	4 679	18 694	18 321	373	2%	54 964
Total Service charges - Waste Water Management	**65 184**	**67 709**	**67 709**	**7 550**	**24 545**	**22 570**	**1 975**	**9%**	**67 709**
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	–		-
Less Cost of Free Basis Services (free sanitation service to indigent households)	(14 827)	(15 471)	(15 471)	(1 410)	(5 584)	(5 157)	(427)	8%	(15 471)
Net Service charges - Waste Water Management	**50 357**	**52 237**	**52 237**	**6 140**	**18 961**	**17 412**	**1 548**	9%	**52 237**
Service charges - Waste Management									
Disposal Facilities	2 822	3 035	3 035	286	1 085	1 012	74	7%	3 035
Refuse Removal	60 417	67 722	67 722	5 635	22 667	22 574	93	0%	67 722
Total refuse removal revenue	**63 239**	**70 757**	**70 757**	**5 921**	**23 753**	**23 586**	**167**	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)	(1 698)	(6 722)	(6 200)	(522)	8%	(18 599)
Net Service charges - Waste Management	**46 586**	**52 158**	**52 158**	**4 223**	**17 031**	**17 386**	**(355)**	-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	67	188	4 437	(4 249)	-96%	13 312
Building Plan Approval	2 619	1 850	1 850	188	602	617	(15)	-2%	1 850
Building Plan Clause Levy	73	80	80	6	28	27	1	4%	80
Cemetery and Burial	844	750	750	78	297	250	47	19%	750
Clearance Certificates	298	240	240	25	99	80	19	23%	240
Encroachment Fees	95	100	100	2	18	33	(16)	-47%	100
Entrance Fees	-	1	1	-	-	0	(0)	-100%	1
Escort Fees	102	30	30	4	19	10	9	94%	30
Legal Fees	(0)	301	301	-	-	100	(100)	-100%	301
Library Fees	3	2	2	0	1	1	0	73%	2
Photo copies, Faxes and Telephone charges	73	89	89	6	25	30	(5)	-16%	89
Sale of Goods	537	200	200	4	76	67	9	13%	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**	**380**	**1 351**	**5 652**	**(4 301)**	-76%	**16 956**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

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								%	
Agency Services									
District Municipalities									
Total District Municipalities	-	-	-	-	-	-	-		-
National									
AARTO	-	-	-	-	-	-	–		-
Department of Environmental Affairs	-	-	-	-	-	-	–		-
Total National	-	-	-	-	-	-	-		-
Provincial									
Western Cape	8 682	8 291	8 291	1 175	2 768	2 764	5	0%	8 291
Total Provincial	**8 682**	**8 291**	**8 291**	**1 175**	**2 768**	**2 764**	**5**	0%	**8 291**
Total Agency Services	**8 682**	**8 291**	**8 291**	**1 175**	**2 768**	**2 764**	**5**	0%	**8 291**
Interest - Deemed Interest	-	-	-	-	-	-			-
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	-	2 287	2 287	28	129	762	(634)	-83%	2 287
Housing	1 758	-	-	-	-	-	–		-
Service Charges	-	169	169	(4)	61	56	4	7%	169
Sporting and Other Bodies	(637)	-	-	-	-	-	–		-
Waste Management	-	9 782	9 782	430	1 637	3 261	(1 624)	-50%	9 782
Waste Water Management	7 898	7 966	7 966	367	1 404	2 655	(1 252)	-47%	7 966
Water	6 815	8 356	8 356	464	1 954	2 785	(832)	-30%	8 356
Shared Services	7 309	-	-	-	-	-	–		-
Total Interest earned from Receivables	**23 143**	**28 561**	**28 561**	**1 285**	**5 183**	**9 520**	**(4 337)**	-46%	**28 561**
Interest earned from Current and Non Current Assets									
Bank Accounts	2 135	1 549	1 549	442	821	516	305	59%	1 549
Financial Assets	136	220	220	-	-	73	(73)	-100%	220
Short Term Investments and Call Accounts	1 276	1 000	1 000	360	536	333	202	61%	1 000
Total Interest earned from Current and Non Current Assets	**3 547**	**2 769**	**2 769**	**802**	**1 356**	**923**	**433**	47%	**2 769**
Dividends									
Total Dividends	-	-	-	-	-	-	-		-
Rent on Land									
Total Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets									
Market Related	-	-	-	-	-	-	–		-
Investment Property	1 714	1 000	1 000	154	586	333	252	76%	1 000
Property Plant and Equipment	338	300	300	37	113	100	13	13%	300
Total Market Related	**2 052**	**1 300**	**1 300**	**191**	**698**	**433**	**265**	61%	**1 300**
Non-market Related									
Total Non-market Related	-	-	-	-	-	-	-		-
Total Rental from Fixed Assets	**2 052**	**1 300**	**1 300**	**191**	**698**	**433**	**265**	61%	**1 300**
Licences or Permits									
Filming Fees	4	1	1	-	23	0	23	6764%	1
Trading	87	75	75	6	29	25	4	17%	75
Total Licences or Permits	**91**	**76**	**76**	**6**	**52**	**25**	**27**	106%	**76**
Special Rating Levies									
Total Special Rating Levies	-	-	-	-	-	-	-		-
Construction Contract Revenue	-	-	-	-	-	-	–		-
Development Charges	722	1 000	1 000	176	276	333	(58)	-17%	1 000
Operational Revenue									
Administrative Handling Fees	18	5	5	9	10	2	9	575%	5
Collection Charges	2 506	2 100	2 100	196	719	700	19	3%	2 100
Commission	76	100	100	13	26	33	(7)	-21%	100
Incidental Cash Surpluses	(31)	70	70	0	(78)	23	(101)	-433%	70
Insurance Refund	703	500	500	21	1 459	167	1 292	775%	500
Merchandising, Jobbing and Contracts	424	372	372	-	26	124	(97)	-79%	372
Recovery Maintenance	-	1	1	-	-	0	(0)	-100%	1
Request for Information	22	20	20	3	8	7	1	17%	20
Staff and Councillors Recoveries	829	558	558	79	321	186	135	72%	558
Total Operational Revenue	**4 547**	**3 725**	**3 725**	**320**	**2 491**	**1 242**	**1 250**	101%	**3 725**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October									
	2025/26	Budget Year 2026/27							
Description	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Non-Exchange revenue									
Property Rates									
Agricultural Properties	40 254	42 489	42 489	2 413	23 076	19 828	3 248	16%	42 489
Business and Commercial Properties	47 091	47 821	47 821	3 423	22 347	22 317	30	0%	47 821
Industrial Properties	5 395	5 666	5 666	310	3 187	2 644	543	21%	5 666
Mining Properties	47	49	49	4	16	23	(7)	-29%	49
Public Benefit Organisations	97	102	102	3	73	48	26	55%	102
Public Service Purposes Properties	11 621	12 236	12 236	448	8 623	5 710	2 913	51%	12 236
Residential Properties	65 387	69 105	69 105	5 250	26 773	32 249	(5 476)	-17%	69 105
Vacant Land	3 028	3 113	3 113	208	1 430	1 453	(23)	-2%	3 113
Total Property Rates	**172 919**	**180 581**	**180 581**	**12 060**	**85 526**	**84 271**	**1 254**	1%	**180 581**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(1 539)	(1 290)	(1 290)	(168)	(750)	(602)	(148)	25%	(1 290)
Net Property Rates	**171 380**	**179 291**	**179 291**	**11 892**	**84 775**	**83 669**	**1 106**	1%	**179 291**
Surcharges and Taxes									
Total Surcharges and Taxes	-	-	-	-	-	-	-		-
Fines, Penalties and Forfeits									
Fines	37 494	43 521	43 521	212	1 993	3 004	(1 011)	-34%	43 521
Forfeits	838	0	743	-	646	0	646	1937379%	743
Penalties	104	150	150	13	70	50	20	39%	150
Total Fines, Penalties and Forfeits	**38 435**	**43 671**	**44 414**	**225**	**2 708**	**3 054**	**(346)**	-11%	**44 414**
Licences or Permits									
Total Licences or Permits	-	-	-	-	-	-	-		-
Transfer and subsidies - Operational									
Allocations In-kind									
Provincial Government	3 073	84 964	84 964	20 276	36 523	28 321	8 201	29%	84 964
Total Allocations In-kind	**3 073**	**84 964**	**84 964**	**20 276**	**36 523**	**28 321**	**8 201**	29%	**84 964**
Monetary Allocations									
Departmental Agencies and Accounts	492	-	202	-	202	-	202	#DIV/0!	202
Households	10	-	-	-	-	-	–		-
National Governments	157 827	166 759	166 759	-	68 052	55 586	12 466	22%	166 759
Provincial Government	14 161	13 539	14 539	-	2 408	4 513	(2 105)	-47%	14 539
Total Monetary Allocations	**172 490**	**180 298**	**181 500**	**-**	**70 662**	**60 099**	**10 563**	18%	**181 500**
Total Transfer and subsidies - Operational	**175 563**	**265 262**	**266 464**	**20 276**	**107 185**	**88 421**	**18 764**	21%	**266 464**
Interest Receivables									
Property Rates	3 319	3 863	3 863	183	794	1 288	(494)	-38%	3 863
Service Charges									
Electricity	-	-	-	8	30	-	30	#DIV/0!	-
Waste Management	-	-	-	13	48	-	48	#DIV/0!	-
Waste Water Management	-	-	-	16	59	-	59	#DIV/0!	-
Water	-	-	-	34	126	-	126	#DIV/0!	-
Total Service Charges	-	-	-	**71**	**262**	-	**262**	#DIV/0!	-
Total Interest Receivables	**3 319**	**3 863**	**3 863**	**254**	**1 056**	**1 288**	**(232)**	-18%	**3 863**
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-			
Operational Revenue - Service Charges									
Electricity - Availability Charges	2 031	2 152	2 152	188	933	717	215	30%	2 152
Waste Management - Availability Charges	808	920	920	69	316	307	9	3%	920
Waste Water Management - Availability Charges	951	1 005	1 005	81	353	335	18	5%	1 005
Water - Availability Charges	2 259	2 452	2 452	197	878	817	61	7%	2 452
Total Operational Revenue - Service Charges	**6 049**	**6 529**	**6 529**	**535**	**2 480**	**2 176**	**304**	14%	**6 529**
Gains on Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	-	872	872	-	199	-	199	#DIV/0!	872
Total Disposal of Fixed and Intangible Assets	**-**	**872**	**872**	**-**	**199**	**-**	**199**	#DIV/0!	**872**
Other Gains									
Debt waived	4 812	15 000	15 000	-	52	-	52	#DIV/0!	15 000
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	–		-
Inventory									
Fair value assessment - Water stock	-	-	-	-	-	-	–		-
Increase to net-realisable Value	-	-	-	-	-	-	–		-
Total Inventory	-	-	-	-	-	-	-		-
Fair Value Adjustment									
Actuarial Assessments	-	-	-	-	-	-	–		-
Long Service Awards	-	465	465	-	-	-	–		465
Medical	-	3 175	3 175	-	-	-	–		3 175
Pension Funds	-	-	-	-	-	-	–		-
Total Actuarial Assessments	-	**3 640**	**3 640**	-	-	-			**3 640**
Total Fair Value Adjustment	-	**3 640**	**3 640**	-	-	-	-		**3 640**
Foreign Exchange	205	200	200	-	-	67	(67)	-100%	200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	–		-
Total Other Gains	**5 018**	**18 840**	**18 840**	**-**	**52**	**67**	**(15)**	-23%	**18 840**
Discontinued Operations									
Total Revenue	**832 362**	**989 939**	**991 884**	**72 544**	**353 788**	**335 878**	**17 910**	5,3%	**991 884**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	189 457	214 473	214 473	16 278	65 491	71 491	(6 000)	-8%	214 473
Bonuses	15 703	17 227	17 227	1 202	5 162	-	5 162	#DIV/0!	17 227
Allowance									
Cellular and Telephone	1 029	1 192	1 192	85	344	397	(54)	-13%	1 192
Housing Benefits	1 109	1 076	1 076	97	384	359	25	7%	1 076
Travel or Motor Vehicle	12 559	13 973	13 973	1 032	4 200	4 658	(457)	-10%	13 973
Total Allowance	**14 696**	**16 241**	**16 241**	**1 214**	**4 928**	**5 414**	**(486)**	-9%	**16 241**
Service Related Benefits									
Acting	2 657	500	500	164	766	-	766	#DIV/0!	500
Leave Pay	2 820	500	500	110	972	167	805	483%	500
Long Service Award	1 143	1 626	1 626	97	441	542	(101)	-19%	1 626
Overtime	10 864	9 461	9 461	660	2 718	3 071	(353)	-11%	9 461
Standby Allowance	7 093	3 614	3 614	505	2 322	1 205	1 117	93%	3 614
Total Service Related Benefits	**24 578**	**15 701**	**15 701**	**1 537**	**7 219**	**4 984**	**2 235**	45%	**15 701**
Total Salaries and Allowances	**244 435**	**263 642**	**263 642**	**20 233**	**82 800**	**81 889**			**263 642**
Social Contributions									
Bargaining Council	97	114	114	8	33	38	(5)	-14%	114
Group Life Insurance	3 385	3 672	3 672	330	1 366	1 224	142	12%	3 672
Medical	11 478	11 698	11 698	977	3 917	3 899	17	0%	11 698
Pension	31 981	36 570	36 570	2 687	10 868	12 190	(1 322)	-11%	36 570
Unemployment Insurance	1 430	1 508	1 508	116	460	503	(42)	-8%	1 508
Total Social Contributions	**48 372**	**53 562**	**53 562**	**4 117**	**16 643**	**17 854**	(1 211)	-7%	**53 562**
Post-retirement Benefit		-	-	-	-	-			-
Medical	2 377	2 669	2 669	-	-	890	(890)	-100%	2 669
Total Post-retirement Benefit	**2 377**	**2 669**	**2 669**	**-**	**-**	**890**	**(890)**	-100%	**2 669**
Sub-Total	**295 184**	**319 873**	**319 873**	**24 350**	**99 444**	**100 632**	**(2 100)**	-2%	**319 873**
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	–		
Total Employee Related Cost	**295 184**	**319 873**	**319 873**	**24 350**	**99 444**	**100 632**	**(2 100)**	-2%	**319 873**
Remuneration of Councillors									
Allowances and Service Related Benefits									
Basic Salary	11 845	13 130	13 130	928	3 794	4 377	(582)	-13%	13 130
Cell phone Allowance	1 256	1 406	1 406	98	404	469	(64)	-14%	1 406
Motor Vehicle Allowance	106	41	41	20	79	14	65	476%	41
Total Allowances and Service Related Benefits	**13 207**	**14 577**	**14 577**	**1 046**	**4 277**	**4 859**			**14 577**
Social Contributions									
Medial Aid Benefits	46	37	37	9	36	12	23	187%	37
Total Social Contributions	**46**	**37**	**37**	**9**	**36**	**12**	**23**	187%	**37**
Total Remuneration of Councillors	**13 252**	**14 614**	**14 614**	**1 055**	**4 313**	**4 871**	**23**	0%	**14 614**
Bulk Purchases - Electricity									
ESKOM	138 729	152 134	152 134	11 320	44 142	50 711	(6 569)	-13%	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**	**11 320**	**44 142**	**50 713**	**(6 569)**	-13%	**152 140**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Inventory Consumed									
Consumables	1 894	2 839	2 839	227	500	946	(447)	-47%	2 839
Materials and Supplies	10 288	12 865	12 865	807	2 965	4 288	(1 323)	-31%	12 865
Water	28 312	28 698	28 698	2 725	7 746	9 566	(1 820)	-19%	28 698
Sub-total	**40 495**	**44 402**	**44 402**	**3 759**	**11 211**	**14 801**	**(3 589)**	-24%	**44 402**
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	–		
Total Inventory Consumed	**40 495**	**44 402**	**44 402**	**3 759**	**11 211**	**14 801**	**(3 589)**	-24%	**44 402**
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	209	1 808	1 808	152	607	603	5	1%	1 808
Waste Management	16 205	11 260	11 260	1 226	4 904	3 753	1 151	31%	11 260
Waste Water Management	13 918	10 532	10 532	1 112	4 446	4 446	–		10 532
Water	28 840	18 521	18 521	2 256	9 023	6 174	2 849	46%	18 521
Non Specific Accounts	22 354	26 883	26 883	2 240	8 961	8 961	–		26 883
Total Trade and Other Receivables from Exchange Transactions	**81 525**	**69 004**	**69 004**	**6 985**	**27 941**	**23 937**	**4 005**	17%	**69 004**
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	(166 454)	3 234	3 234	367	1 424	1 078	346	32%	3 234
Total Property Rates	**(166 454)**	**3 234**	**3 234**	**367**	**1 424**	**1 078**	**346**	32%	**3 234**
Service Charges									
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non Specific Accounts	28 732	35 588	35 588	2 966	11 863	11 863	0	0%	35 588
Total Other Receivables from Non-exchange Revenue	**(137 722)**	**38 822**	**38 822**	**3 332**	**13 287**	**12 941**	**346**	3%	**38 822**
Total Debt Impairment	**(56 197)**	**107 826**	**107 826**	**10 318**	**41 228**	**36 877**	**4 351**	12%	**107 826**
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	57	58	58	15	19	19	(0)	-3%	58
Total Amortisation	**57**	**58**	**58**	**15**	**19**	**19**	**(0)**	-3%	**58**
Depreciation									
Computer Equipment	1 018	699	699	250	392	233	160	68%	699
Electrical Infrastructure	4 103	3 703	3 703	426	1 054	1 220	(167)	-14%	3 703
Furniture and Office Equipment	14 901	580	580	134	216	193	23	12%	580
Machinery and Equipment	811	770	770	175	258	257	2	1%	770
Other Assets	1 178	984	984	208	397	328	69	21%	984
Roads Infrastructure	4 718	4 186	4 186	1 142	1 973	1 395	578	41%	4 186
Sanitation Infrastructure	3 340	9 307	9 307	1 926	3 428	1 054	2 374	225%	9 307
Solid Waste Infrastructure	1 722	3 099	3 099	314	581	517	64	12%	3 099
Storm water Infrastructure	994	488	488	162	475	163	313	192%	488
Transport Assets	2 696	3 296	3 296	558	987	1 099	(112)	-10%	3 296
Water Supply Infrastructure	3 028	7 199	7 199	682	2 071	639	1 432	224%	7 199
Total Depreciation	**38 509**	**34 311**	**34 311**	**5 978**	**11 833**	**7 098**	**4 735**	67%	**34 311**
Capital Impairment Losses and Reversals									
Property, Plant and Equipment	-	-	-	-	-	-	–		-
Solid Waste Infrastructure	5 974	5 710	5 710	-	-	1 903	(1 903)	-100%	5 710
Total Property, Plant and Equipment	**5 974**	**5 710**	**5 710**	**-**	**-**	**1 903**	**(1 903)**	-100%	**5 710**
Total Capital Impairment Losses and Reversals	**5 974**	**5 710**	**5 710**	**-**	**-**	**1 903**	**(1 903)**	-100%	**5 710**
Total Depreciation, Amortisation and Impairment	**44 540**	**40 079**	**40 079**	**5 993**	**11 851**	**9 021**	**2 831**	31%	**40 079**
Interest, Dividends and Rent on Land									
Interest Paid	44 807	52 465	52 465	127	1 167	4 864	(3 697)	-76%	52 465
Total Interest, Dividends and Rent on Land	**44 807**	**52 465**	**52 465**	**127**	**1 167**	**4 864**	**(3 697)**	-76%	**52 465**
Contracted Services									
Consultants and Professional Services	9 036	11 742	11 742	454	2 184	3 914	(1 730)	-44%	11 742
Contractors	30 510	40 352	40 352	3 294	7 842	13 451	(5 608)	-42%	40 352
Outsourced Services	8 403	14 958	15 958	401	1 061	4 986	(3 924)	-79%	15 958
Total Contracted Services	**47 949**	**67 052**	**68 052**	**4 149**	**11 088**	**22 351**	**(11 263)**	-50%	**68 052**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE ITEMS:									
Transfers and Subsidies									
Capital									
Allocations In-kind	-	-	-	-	-	-	–		-
Monetary Allocations	-	-	-	-	-	-	–		-
Total Capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Operational									
Monetary Allocations	3 235	84 976	84 976	20 276	36 523	4	36 519	928440%	84 976
Total Operational	**3 235**	**84 976**	**84 976**	**20 276**	**36 523**	**4**	**36 519**	928440%	**84 976**
Total Transfers and Subsidies	**3 235**	**84 976**	**84 976**	**20 276**	**36 523**	**4**	**36 519**	928440%	**84 976**
Irrecoverable Debts Written Off									
Bad debt written off							–		
Exchange									
Electricity	-	14	14	135	135	5	130	2794%	14
Waste Management	-	3 452	3 452	654	654	1 151	(497)	-43%	3 452
Waste Water Management	-	2 806	2 806	658	658	-	658	#DIV/0!	2 806
Water	-	8 548	8 548	8 332	8 332	2 849	5 482	192%	8 548
Total Exchange	**-**	**14 820**	**14 820**	**9 778**	**9 778**	**4 005**	**5 774**	144%	**14 820**
Non-exchange									
Non Specific Accounts	-	-	-	465	465	-	465	#DIV/0!	-
Property Rates	167 806	996	996	121	121	332	(211)	-64%	996
Total Non-exchange	**167 806**	**996**	**996**	**585**	**585**	**332**	**253**	76%	**996**
Total Irrecoverable Debts Written Off	**167 806**	**15 816**	**15 816**	**10 364**	**10 364**	**4 337**	**6 027**	139%	**15 816**
Operational Cost and Other Cost									
Operational Cost									
Advertising, Publicity and Marketing	325	449	449	3	69	150	(81)	-54%	449
Bank Charges, Facility and Card Fees	957	1 050	1 050	104	632	350	282	81%	1 050
Bursaries (Employees)	(45)	50	252	-	-	17	(17)	-100%	252
Commission	1 307	1 400	1 400	116	362	467	(105)	-22%	1 400
Communication	374	737	737	5	35	246	(210)	-86%	737
Courier and Delivery Services	-	15	15	-	-	5	(5)	-100%	15
Drivers Licences and Permits	286	600	600	48	320	200	120	60%	600
Dumping Fees (District Council)	3 120	4 220	4 220	308	1 223	1 407	(184)	-13%	4 220
Entertainment	57	-	-	-	-	-	–		-
External Audit Fees	6 159	6 500	6 500	1 167	2 265	2 167	99	5%	6 500
External Computer Service	11 378	12 578	12 578	1 229	3 759	4 193	(433)	-10%	12 578
Full Time Union Representative	-	220	220	-	-	73	(73)	-100%	220
Hire Charges	1 188	1 858	1 858	170	528	619	(91)	-15%	1 858
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	–		-
Indigent Relief	5 299	5 400	5 400	511	964	1 800	(836)	-46%	5 400
Insurance Underwriting	2 091	2 595	2 595	24	972	865	107	12%	2 595
Municipal Services	20 961	25 614	25 614	2 782	8 923	8 538	385	5%	25 614
Personnel Agency Fees [Personnel Recruitment Costs]	-	30	30	-	-	10	(10)	-100%	30
Printing, Publications and Books	2	48	48	-	-	16	(16)	-100%	48
Professional Bodies, Membership and Subscription	3 509	3 328	3 328	-	3 281	1 109	2 171	196%	3 328
Registration Fees	113	502	502	31	114	167	(53)	-32%	502
Servitudes and Land Surveys	-	47	47	-	-	16	(16)	-100%	47
Signage	34	277	277	-	-	92	(92)	-100%	277
Skills Development Fund Levy	2 498	2 239	2 239	207	847	746	101	14%	2 239
Travel and Subsistence	1 125	1 582	1 582	109	401	527	(126)	-24%	1 582
Uniform and Protective Clothing	1 232	1 501	1 501	9	12	500	(488)	-98%	1 501
Vehicle Tracking	-	450	450	3	210	150	60	40%	450
Ward Committees	85	169	169	-	10	56	(46)	-82%	169
Wet Fuel	8 433	10 770	10 770	1 001	2 728	3 590	(862)	-24%	10 770
Workmens Compensation Fund	1 912	2 200	2 200	-	1 311	733	578	79%	2 200
Total Operational Cost	**72 402**	**86 429**	**86 631**	**7 827**	**28 968**	**28 810**	**158**	1%	**86 631**
Operating Leases									
Community Assets	-	10	10	-	-	3	(3)	-100%	10
Machinery and Equipment	890	-	-	-	-	-	–		-
Other Assets	88	88	88	15	31	29	2	6%	88
Total Operational Leases	**978**	**98**	**98**	**15**	**31**	**33**	**(2)**	-5%	**98**
Discontinued Operations	-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes	-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	**73 380**	**86 526**	**86 728**	**7 843**	**28 999**	**28 842**	**157**	1%	**86 728**

WC031 Theewaterskloof - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October									
	2025/26	Budget Year 2026/27							
Description	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
EXPENDITURE ITEMS:									
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									
Total Inventory	-	-	-	-	-	-	-		-
Water Losses									
Apparent Losses									
Total Apparent Losses	-	-	-	-	-	-	-		-
Data Transfer and Management Errors	-	-	-	-	-	-	-		-
Real Losses									
Total Real Losses	-	-	-	-	-	-	-		-
Total Water Losses	-	-	-	-	-	-	-		-
Fair Value Adjustment									
Long Service Awards	1 479	465	465	-	-	-	–		465
Medical	13 512	3 175	3 175	-	-	-	–		3 175
Total Actuarial Assessments	**14 991**	**3 640**	**3 640**	**-**	**-**	**-**	**-**		**3 640**
Total Fair Value Adjustment	**14 991**	**3 640**	**3 640**	**-**	**-**	**-**	**-**		**3 640**
Foreign Exchange	40	40	40	-	-	13	(13)	-100%	40
Total Other Losses	**15 031**	**3 680**	**3 680**	**-**	**-**	**13**	**(13)**	-100%	**3 680**
Total Expenditure	**829 559**	**989 449**	**990 651**	**99 551**	**300 330**	**277 326**	**22 676**	8%	**990 651**
Surplus/(Deficit)	**2 804**	**490**	**1 232**	**(27 007)**	**53 458**	**58 552**			**1 232**
Transfers and subsidies - capital (monetary allocations)									
National Government	27 217	32 510	32 510	-	8 859	8 744	115	1%	32 510
Provincial Governments	1 897	700	700	-	-	188	(188)	-100%	700
Total Transfers and subsidies - capital (monetary allocations)	**29 114**	**33 210**	**33 210**	**-**	**8 859**	**8 933**	**(74)**	-1%	**33 210**
Transfers and subsidies - capital (in-kind)									
Departmental Agencies and Accounts	1 974	40	40	-	-	13	(13)	-100%	40
Provincial Governments	77 549	89 217	89 217	8 921	22 997	29 739	(6 742)	-23%	89 217
Total Transfers and subsidies - capital (in-kind)	**79 522**	**89 257**	**89 257**	**8 921**	**22 997**	**29 752**	**(6 756)**	-23%	**89 257**
Surplus/(Deficit) after capital transfers and contributions	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	-12%	**123 699**
Income Tax									
Total Income Tax	-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	-12%	**123 699**
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	–		-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	–		-
Surplus/(Deficit) attributable to municipality	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	-12%	**123 699**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	–		-
Surplus/(Deficit) for the year	**111 440**	**122 956**	**123 699**	**(18 086)**	**85 314**	**97 237**	**(11 923)**	-12%	**123 699**
Repairs and Maintenance by Expenditure Item									
Employee related costs	74 957	84 419	84 419	6 540	26 000	26 705	(705)	-3%	84 419
Inventory Consumed	6 326	8 115	8 115	506	1 482	2 705	(1 223)	-45%	8 115
Contracted Services	14 349	29 655	30 455	2 090	4 107	9 885	(5 778)	-58%	30 455
Operational Costs	27 440	30 346	30 346	3 760	10 812	10 115	697	7%	30 346
Total Repairs and Maintenance Expenditure	**123 072**	**152 535**	**153 335**	**12 897**	**42 401**	**49 411**	**(7 010)**	-14%	**153 335**

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	2025/26 Pre-Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	11 845	13 130	13 130	928	3 794	4 377	(582)	-13%	13 130
Cell phone Allowance	1 256	1 406	1 406	98	404	469	(64)	-14%	1 406
Motor Vehicle Allowance	106	41	41	20	79	14	65	476%	41
Total Allowances and Service Related Benefits	**13 207**	**14 577**	**14 577**	**1 046**	**4 277**	**4 859**	**(582)**	-12%	**14 577**
Social Contributions									
Medial Aid Benefits	46	37	37	9	36	12	23	187%	37
Total Social Contributions	**46**	**37**	**37**	**9**	**36**	**12**	**23**	187%	**37**
Total Councillors	**13 252**	**14 614**	**14 614**	**1 055**	**4 313**	**4 871**	**(558)**	-11%	**14 614**
% increase									
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	5 702	12 463	12 463	699	2 640	4 154	(1 515)	-36%	12 463
Bonuses	711	1 370	1 370	–	–	–	–		1 370
Allowance							–		
Cellular and Telephone	138	180	180	12	48	60	(12)	-20%	180
Housing Benefits	–	60	60	–	–	20	(20)	-100%	60
Travel or Motor Vehicle	682	690	690	58	230	230	–		690
Total Allowance	**820**	**930**	**930**	**70**	**278**	**310**	**(32)**	-10%	**930**
Service Related Benefits									
Total Service Related Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**–**		**-**
Total Salaries and Allowances	**7 233**	**14 763**	**14 763**	**769**	**2 918**	**4 464**	**(1 546)**	-35%	**14 763**
Social Contributions									
Group Life Insurance	101	166	166	14	54	55	(1)	-2%	166
Medical	–	325	325	–	–	108	(108)	-100%	325
Pension	–	306	306	–	–	102	(102)	-100%	306
Unemployment Insurance	12	13	13	1	4	4	0	0%	13
Total Social Contributions	**113**	**809**	**809**	**15**	**58**	**270**	**(211)**	-78%	**809**
Post-retirement Benefit									
Total Post-retirement Benefit	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	**7 346**	**15 571**	**15 571**	**784**	**2 976**	**4 734**	**(1 758)**	-37%	**15 571**
% increase									
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	183 756	202 010	202 010	15 579	62 852	67 337	(4 485)	-7%	202 010
Bonuses	14 992	15 857	15 857	1 202	5 162	–	5 162	#DIV/0!	15 857
Allowance									
Cellular and Telephone	891	1 012	1 012	73	296	337	(42)	-12%	1 012
Housing Benefits	1 109	1 016	1 016	97	384	339	45	13%	1 016
Travel or Motor Vehicle	11 877	13 283	13 283	975	3 970	4 428	(457)	-10%	13 283
Total Allowance	**13 876**	**15 311**	**15 311**	**1 145**	**4 650**	**5 104**	**(454)**	-9%	**15 311**
Service Related Benefits									
Acting	2 657	500	500	164	766	–	766	#DIV/0!	500
Leave Pay	2 820	500	500	110	972	167	805	483%	500
Long Service Award	1 143	1 626	1 626	97	441	542	(101)	-19%	1 626
Overtime	10 864	9 461	9 461	660	2 718	3 071	(353)	-11%	9 461
Scarcity	–	–	–	–	–	–	–		–
Standby Allowance	7 093	3 614	3 614	505	2 322	1 205	1 117	93%	3 614
Total Service Related Benefits	**24 578**	**15 701**	**15 701**	**1 537**	**7 219**	**4 984**	**2 235**	45%	**15 701**
Total Salaries and Allowances	**237 202**	**248 879**	**248 879**	**19 464**	**79 883**	**77 424**	**2 458**	3%	**248 879**

WC031 Theewaterskloof - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	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
Social Contributions									
Bargaining Council	97	114	114	8	33	38	(5)	-14%	114
Group Life Insurance	3 284	3 506	3 506	315	1 312	1 169	143	12%	3 506
Medical	11 478	11 374	11 374	977	3 917	3 791	125	3%	11 374
Pension	31 981	36 264	36 264	2 687	10 868	12 088	(1 220)	-10%	36 264
Unemployment Insurance	1 418	1 495	1 495	115	456	498	(42)	-8%	1 495
Total Social Contributions	**48 259**	**52 753**	**52 753**	**4 102**	**16 585**	**17 584**	**(999)**	-6%	**52 753**
Post-retirement Benefit									
Medical	2 377	2 669	2 669	–	–	890	(890)	-100%	2 669
Total Post-retirement Benefit	**2 377**	**2 669**	**2 669**	**-**	**-**	**890**	**(890)**	-100%	**2 669**
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**287 838**	**304 301**	**304 301**	**23 566**	**96 468**	**95 898**	**569**	1%	**304 301**
% increase		**5,7%**							
TOTAL SALARY, ALLOWANCES & BENEFITS	**308 436**	**334 487**	**334 487**	**25 404**	**103 757**	**105 504**	**(1 747)**	-2%	**334 487**
% increase		**8,4%**							
TOTAL MANAGERS AND STAFF	**295 184**	**319 873**	**319 873**	**24 350**	**99 444**	**100 632**	**(1 188)**	**-1,2%**	**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 615, council members 25 and temporary workers on the system are 111. The active permanent employees include 1 new employee; 2 retired and 1 disable. The council members include 1 resignation. The active temporary workers include 10 new employees and 3 contracts that expired in the month of October 2026.

The total Salary, allowances & benefits for managers and staff amounts to R 24 million for the month. Overtime for October 2026 amounts to R 660 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**89 913**	**105 060**	**105 860**	**8 623**	**30 528**	**33 867**	3 340	**9,9%**	**105 860**
Roads Infrastructure	24 195	31 891	31 891	2 235	8 090	10 211	2 121	**20,8%**	31 891
Roads	24 195	31 866	31 866	2 231	8 086	10 203	2 116	**20,7%**	31 866
Road Furniture	–	25	25	4	4	8	4	**52,5%**	25
Storm water Infrastructure	116	260	260	–	–	87	87	**100,0%**	260
Drainage Collection	–	10	10	–	–	3	3	**100,0%**	10
Storm water Conveyance	116	250	250	–	–	83	83	**100,0%**	250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	12 576	14 702	15 502	913	3 880	4 727	847	**17,9%**	15 502
LV Networks	12 576	14 702	15 502	913	3 880	4 727	847	**17,9%**	15 502
Water Supply Infrastructure	18 712	22 113	22 113	2 731	8 049	7 177	(873)	**-12,2%**	22 113
Dams and Weirs	–	26	26	–	–	9	9	**100,0%**	26
Water Treatment Works	6 408	7 601	7 601	456	1 786	2 461	676	**27,4%**	7 601
Distribution	12 303	14 486	14 486	2 275	6 264	4 707	(1 557)	**-33,1%**	14 486
Sanitation Infrastructure	31 310	33 473	33 473	2 620	10 012	10 822	810	**7,5%**	33 473
Pump Station	7	181	181	0	0	60	60	**99,3%**	181
Reticulation	23 652	24 171	24 171	1 971	7 691	7 822	131	**1,7%**	24 171
Waste Water Treatment Works	7 651	9 121	9 121	648	2 321	2 940	619	**21,1%**	9 121
Solid Waste Infrastructure	3 004	2 621	2 621	124	496	844	348	**41,3%**	2 621
Landfill Sites	3 003	2 616	2 616	124	496	843	347	**41,1%**	2 616
Waste Drop-off Points	1	5	5	–	–	2	2	**100,0%**	5
Rail Infrastructure	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11 043**	**15 398**	**15 398**	**1 144**	**3 647**	**4 944**	**1 297**	**26,2%**	**15 398**
Community Facilities	10 502	15 110	15 110	838	3 254	4 848	1 593	**32,9%**	15 110
Halls	1 570	2 684	2 684	115	452	872	421	48,2%	2 684
Libraries	–	75	75	6	8	25	17	68,3%	75
Cemeteries/Crematoria	334	1 188	1 188	26	34	396	362	91,5%	1 188
Public Open Space	7 951	9 168	9 168	670	2 668	2 909	241	8,3%	9 168
Nature Reserves	608	1 886	1 886	21	84	609	525	86,3%	1 886
Public Ablution Facilities	39	95	95	–	9	32	22	70,7%	95
Taxi Ranks/Bus Terminals	2	15	15	–	–	5	5	100,0%	15
Sport and Recreation Facilities	541	288	288	305	393	96	(297)	**-308,7%**	288
Outdoor Facilities	541	288	288	305	393	96	(297)	-308,7%	288
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**15**	**61**	**31**	**–**	**–**	**10**	10	100,0%	**31**
Revenue Generating	–	31	–	–	–	–	–		–
Improved Property	–	31	–	–	–	–	–		
Non-revenue Generating	15	31	31	–	–	10	10	**100,0%**	31
Improved Property	15	31	31	–	–	10	10	100,0%	31
Other assets	**7 506**	**12 647**	**12 647**	**617**	**2 520**	**4 123**	**1 602**	**38,9%**	**12 647**
Operational Buildings	7 109	11 903	11 903	590	2 357	3 875	1 518	**39,2%**	11 903
Municipal Offices	6 999	11 666	11 666	589	2 338	3 796	1 457	38,4%	11 666
Workshops	110	237	237	1	18	79	61	76,6%	237
Housing	398	744	744	26	164	248	84	**34,0%**	744
Social Housing	398	744	744	26	164	248	84	34,0%	744
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**9 085**	**10 139**	**10 139**	**1 054**	**2 974**	**3 380**	**406**	12,0%	**10 139**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	9 085	10 139	10 139	1 054	2 974	3 380	406	**12,0%**	10 139
Computer Software and Applications	9 085	10 139	10 139	1 054	2 974	3 380	406	12,0%	10 139
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**215**	**222**	**222**	**49**	**95**	**74**	**(21)**	-28,2%	**222**
Furniture and Office Equipment	215	222	222	49	95	74	(21)	-28,2%	222
Machinery and Equipment	**578**	**950**	**950**	**74**	**164**	**317**	**152**	48,1%	**950**
Machinery and Equipment	578	950	950	74	164	317	152	48,1%	950
Transport Assets	**4 717**	**8 089**	**8 089**	**1 337**	**2 473**	**2 696**	**224**	8,3%	**8 089**
Transport Assets	4 717	8 089	8 089	1 337	2 473	2 696	224	8,3%	8 089
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**123 072**	**152 566**	**153 335**	**12 897**	**42 401**	**49 411**	**7 010**	**14,2%**	**153 335**

Cash Flow

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

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	167 094	177 139	177 139	45 577	81 557	82 665	(1 108)	-1%	177 139
Service charges	327 745	352 542	352 542	26 325	115 587	117 514	(1 927)	-2%	352 542
Other revenue	31 504	38 903	38 903	4 294	14 206	12 968	1 238	10%	38 903
Transfers and Subsidies - Operational	80 243	180 298	181 500	4 120	80 327	60 099	20 228	34%	181 500
Transfers and Subsidies - Capital	106 662	33 210	33 210	–	15 718	11 070	4 648	42%	33 210
Interest	7 498	6 011	6 011	1 062	5 087	2 004	3 084	154%	6 011
Dividends		–	–	–	–	–	–		–
Payments									
Suppliers and employees	(622 964)	(710 228)	(711 430)	(69 448)	(238 898)	(228 524)	10 374	-5%	(711 430)
Finance charges	(19 004)	(14 591)	(14 591)	(127)	(1 167)	(4 864)	(3 697)	76%	(14 591)
Transfers and Subsidies	(5 451)	(12)	(12)	–	–	(4)	(4)	100%	(12)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**73 327**	**63 272**	**63 272**	**11 805**	**72 417**	**52 928**	**(19 489)**	**-37%**	**63 272**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts			–						
Proceeds on disposal of PPE	1 746	872	872	–	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 then 90 days) and Long Term Investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(35 332)	(42 299)	(43 042)	(1 661)	(11 694)	(11 378)	316	-3%	(43 042)
Retention (Capital)	–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(33 586)**	**(41 427)**	**(42 170)**	**(1 661)**	**(11 494)**	**(11 378)**	**117**	**-1%**	**(42 170)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	701	360	360	52	320	120	200	166%	360
Payments									
Repayment of borrowing	(33 210)	(20 114)	(20 114)	–	(3 452)	5 028	8 481	169%	(20 114)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(32 508)**	**(19 753)**	**(19 753)**	**52**	**(3 132)**	**5 148**	**8 281**	**161%**	**(19 753)**
NET INCREASE/ (DECREASE) IN CASH HELD	**7 233**	**2 092**	**1 349**	**10 195**	**57 790**	**46 699**			**1 349**
Cash/cash equivalents at beginning:	17 624	8 060	8 060	72 452	24 857	8 060			24 857
Cash/cash equivalents at month/year end:	24 857	10 151	9 409	82 647	82 647	54 759			26 206

Cash/cash equivalents at the month/year end:	**82 647 406**
Unspent Conditional Grants	-
Contribution CRR	7 963 488
Call Deposit Investment - Grant Ring fenced	17 570 147
Net cash & cash equivalents	**57 113 771**

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	57 113 771	
Fixed Monthly Operating Expenditure (budget)	62 841 812	
Cost coverage ratio	28	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 78805570005 account is also used for ring-fenced grants.

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

WC031 Theewaterskloof - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M04 October

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
Sanlam	Annually	Semi-annually	Variable	-	-	272	–	–	–	272
Standard bank Call Account 78805570005	Monthly	Call Deposit	Variable	6,75%	31 October 2026	23 227	139	(700)	–	22 666
Standard bank Call Account 78805570006	Monthly	Call Deposit	Variable	6,20%	31 October 2026	2 850	17	–	–	2 867
Municipality sub-total						26 350	156	(700)	–	25 806
TOTAL INVESTMENTS AND INTEREST						26 350	156	(700)	–	25 806

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: October 2026							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/10/2026	Interest paid	Repayments	Balance 31/10/2026
		%	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	2 174	–	–	2 174
DBSA	103313/1	9.85	31/3/2029	5 626	–	–	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	11,6	30/06/2032	7 731	–	–	7 731
STANDARD BANK	000748754	11,6	30/06/2032	1 202	–	–	1 202
STANDARD BANK	000748773	12,27	30/06/2037	8 436	–	–	8 436
STANDARD BANK	000748773	12,27	30/06/2037	134	–	–	134
ABSA	40-7908-8994	10,79	27/06/2027	1 473	–	–	1 473
ABSA	3050777789	9,19	30/6/2026	(1)	–	–	(1)
ABSA	3050777763	9,62	30/06/2029	1 322	–	–	1 322
ABSA	3052887574	9,19	30/06/2027	549	–	–	549
ABSA	3054670983	8,66	30/10/2026	154	–	–	154
ABSA	3054671133	9,19	30/10/2028	1 835	–	–	1 835
ABSA	3054671256	9,89	30/10/2031	1 248	–	–	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				**121 464**	**–**	**–**	**121 464**

Outstanding loans at the end of October 2026 amount to R 121 million. Long-term liabilities resulting from finance leases are excluded from the above table.

SECTION 6 - GRANTS

WC031 Theewaterskloof - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share	150 030	157 971	157 971	13 573	54 313	52 657	1 656	3,1%	157 971
Expanded Public Works Programme [Schedule 5B]	1 928	1 912	1 912	147	230	637	(407)	-63,9%	1 912
Local Government Financial Management Grant [Schedule	1 786	2 000	2 000	158	977	667	311	46,6%	2 000
Municipal Infrastructure Grant [Schedule 5B] VAT	4 082	4 785	4 785	151	1 480	1 595	(116)	-7,2%	4 785
Integrated National Electrification Programme [Schedule 5B]	–	91	91	91	91	30	61	200,0%	91
Total National Government	**157 827**	**166 759**	**166 759**	**14 121**	**57 092**	**55 586**	**1 505**	2,7%	**166 759**
Provincial Government									
Monetary Allocations									
Community Development Workers	119	118	118	18	42	39	3	8,0%	118
Library Service	10 307	11 756	11 756	847	3 231	3 919	(688)	-17,5%	11 756
Maintenance of Main Roads	3 808	165	165	–	–	55	(55)	-100,0%	165
Financial Management Capability Grant	283	1 500	1 500	–	–	500	(500)	-100,0%	1 500
Municipal Service Delivery and Capacity Building Grant	78	–	–	–	–	–	–		–
Thusong Centre	6								–
Municipal Interventions Grant	457	–	200	–	–	–	–		200
Municipal Energy Resilience Grant	–	–	800	–	–	–			800
Human Settlement Development	10	–	–	–	–	–	–		–
Total Provincial Government	**15 067**	**13 539**	**14 539**	**865**	**3 274**	**4 513**	**(1 239)**	**-27,5%**	**14 539**
District Municipalities									
Monetary Allocations									
	–	–	–	–	–	–	–		–
Total Monetary Allocations	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind							–		
Human Settlement Development (in Kind)	3 073	84 964	84 964	20 276	36 523	28 321	8 201	29,0%	84 964
Total Allocations In-kind	**3 073**	**84 964**	**84 964**	**20 276**	**36 523**	**28 321**	**8 201**	29,0%	
Total Operating/District Municipalities	**3 073**	**84 964**	**84 964**	**20 276**	**36 523**	**28 321**	**8 201**	29,0%	**84 964**
Other Grant Providers									
Monetary Allocations									
National Skills Fund	492	–	202	–	–	–	–		202
Total Monetary Allocations	**492**	**-**	**202**	**-**	**-**	**-**	**-**		**202**
Allocations In-kind									
	–	–	–	–	–	–	–		–
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Operating/Other Grant Providers	**492**	**-**	**202**	**-**	**-**	**-**	**-**		**202**
Total operating expenditure of Transfers and Grants	**176 459**	**265 262**	**266 464**	**35 262**	**96 888**	**88 421**	**8 467**	**0**	**266 464**

WC031 Theewaterskloof - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Pre-Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant [Schedule 5B]	27 217	31 901	31 901	1 004	9 863	8 581	1 283	15,0%	31 901
Integrated National Electrification Programme [Schedule 5B]	–	609	609	609	609	164	445	271,8%	609
Total Monetary Allocations	**27 217**	**32 510**	**32 510**	**1 613**	**10 472**	**8 744**	**1 728**	20%	**32 510**
Total National Government	**27 217**	**32 510**	**32 510**	**1 613**	**10 472**	**8 744**	**1 728**	**0**	**32 510**
Provincial Government									
Monetary Allocations									
Regional socio-economic Projects (RSEP)	884	700	700	–	–	188	(188)	-100,0%	700
WC Municipal Interventions Grant	190	–	–	–	–	–			–
Western Cape Municipal Financial Recovery Services Gran	205	–	–	–	–	–	–		–
Total Monetary Allocations	**1 279**	**700**	**700**	**-**	**-**	**188**	**(188)**	-100%	**700**
District Municipalities									
Monetary Allocations									
	–	–	–	–	–	–	–		
Total Monetary Allocations	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind									
Human Settlement Development	–	–	4 200	–	–	1 400	(1 400)	-100,0%	4 200
Informal Settlements Upgrading Partnership Grant	77 549	–	85 017	22 997	22 997	28 339	(5 342)	-18,9%	85 017
Total Allocations In-kind	**77 549**	**-**	**89 217**	**22 997**	**22 997**	**29 739**	**(6 742)**	**(0)**	**89 217**
Total Capital/District Municipalities	**77 549**	**-**	**89 217**	**22 997**	**22 997**	**29 739**	**(6 742)**	**(0)**	**89 217**
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	**106 045**	**33 210**	**122 427**	**24 610**	**33 469**	**38 672**	**(5 203)**	**-13%**	**122 427**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**282 504**	**298 472**	**388 891**	**59 872**	**130 357**	**127 092**	**3 264**	**3%**	**388 891**

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

SECTION 7 - DEBTORS

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

WC031 Theewaterskloof - Supporting Table SC2 Monthly Budget Statement - aged debtors - M04 October

Description	Budget Year 2026/27									
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	11 748	3 903	4 708	2 070	2 285	1 780	19 017	31 576	77 088	56 728
Trade and Other Receivables from Exchange Transactions - Electricity	10 637	2 127	689	404	220	143	946	510	15 676	2 223
Receivables from Non-exchange Transactions - Property Rates	11 412	3 418	3 502	5 232	802	904	7 756	12 852	45 876	27 546
Receivables from Exchange Transactions - Waste Water Management	6 995	2 156	3 285	1 465	1 802	1 323	16 904	24 848	58 778	46 343
Receivables from Exchange Transactions - Waste Management	4 542	2 730	3 775	1 762	2 190	1 486	17 014	28 884	62 382	51 336
Receivables from Exchange Transactions - Property Rental Debtors	103	24	20	19	58	9	147	341	721	574
Interest on Arrear Debtor Accounts	1 773	2 278	3 816	1 869	2 000	2 161	26 861	44 266	85 024	77 157
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(5 795)	283	601	55	287	232	1 705	1 687	(945)	3 966
Total By Income Source	**41 415**	**16 919**	**20 396**	**12 876**	**9 643**	**8 038**	**90 350**	**144 964**	**344 601**	**265 871**
Pre- Audited Outcome 2025/26 - totals only	55 180	19 863	9 921	9 760	12 087	7 947	45 570	248 230	408 555 995	**323 593**
Debtors Age Analysis By Customer Group										
Organs of State	1 211	332	163	889	202	170	1 306	3 346	7 620	5 914
Commercial	24 700	4 246	2 564	3 715	838	878	6 684	9 480	53 106	21 596
Households	15 513	12 165	9 200	8 248	8 603	6 990	82 361	132 138	275 218	238 340
Other	(10)	175	8 469	22	–	–	–	–	8 657	22
Total By Customer Group	**41 415**	**16 919**	**20 396**	**12 876**	**9 643**	**8 038**	**90 350**	**144 964**	**344 601**	**265 871**

Reason for a negative on “Other” under Debtors Age Analysis by Income Source:
A significant portion of the credit balance under Debtors Age Analysis by Income Source “Other (0–30)” consists of payments in advance that are captured as part of the debtor’s system. These advance payments are recorded as credits on the relevant consumer accounts until such time as the associated charges become due.

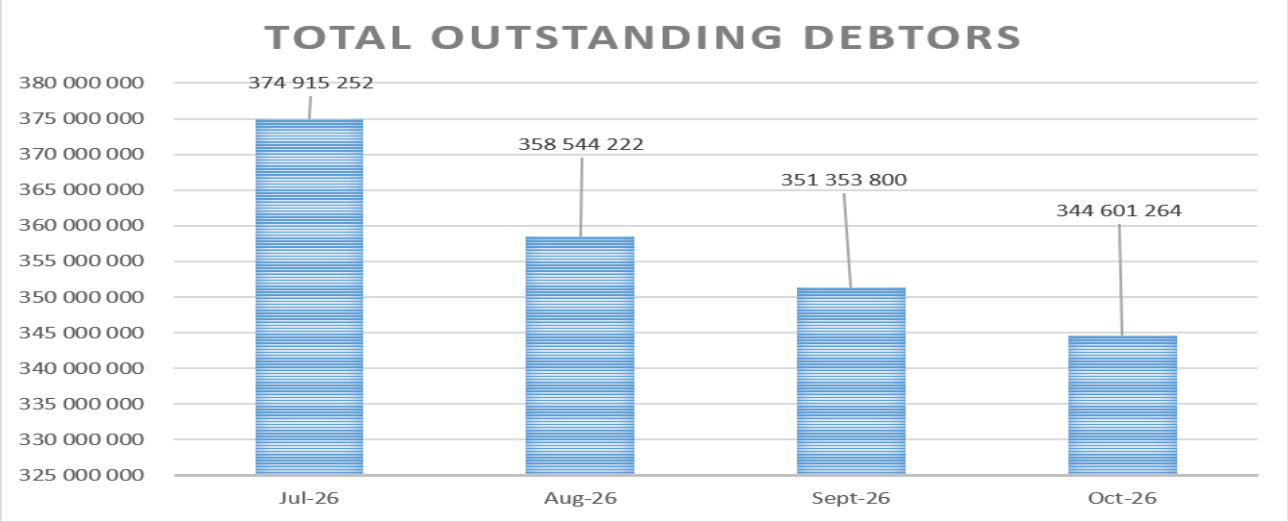
Below are some examples (but not limited to) of credit balances reflecting on the debtors’ accounts, mainly due to overpayments:

- National and Provincial Department: The account reflects an amount of R 1,4 million. The overpayment occurs when schedules as to how the monies must be allocated are not provided by the Department.
- Commercial properties: The account reflects an amount of R 1,5 million.
- Households: The account reflects an amount of R 3,2 million.
- In addition, there are dormant accounts that still reflect credit balances in all the above accounts.
- The rates levied in advance where payments are already received are stated as unallocated.

7.1 Debtors as at 31 October 2026

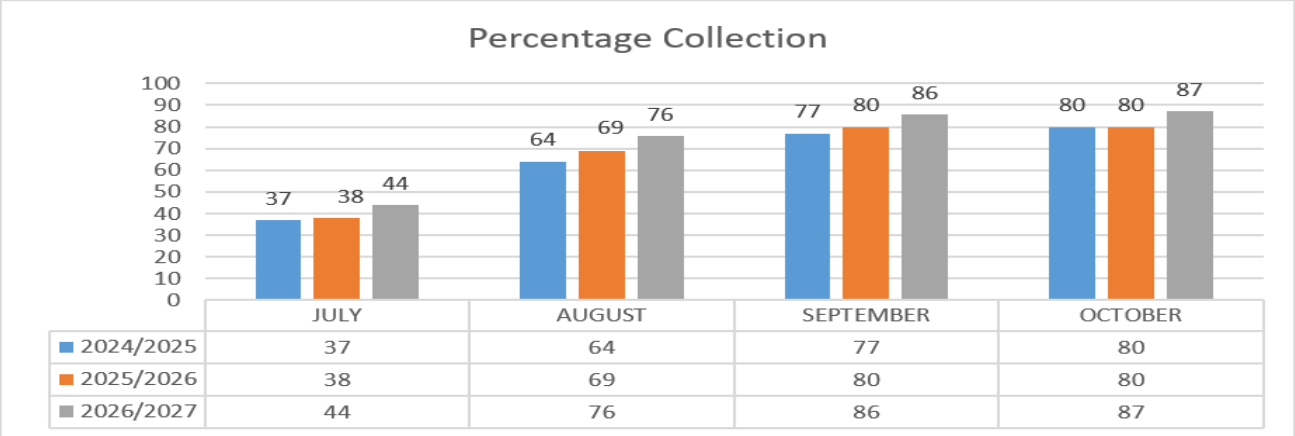
The total debtors outstanding as at 31 October 2026 is R 345 million, which represents a 1,9% difference from the previous month.

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



7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 31 October 2026 is 87%, which is 7% above the same period last year.

- **Total Outstanding Annual Rates:**

ITEM	Amount
Total outstanding (Annual Rates Payer)	R 5 256 061
Arrangements (Annual Rates Payer)	R 1 101 100
Total Outstanding (Annual Rates Payer)	R 6 357 161

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

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

  Following the previous month's action, another 72 Section 129 notices were issued.

  - ❖ 25 summonses were issued during the month of October 2026.
  - ❖ 73 calls were made to debtors with arrear accounts.
  - ❖ 23 payment arrangements were entered.

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

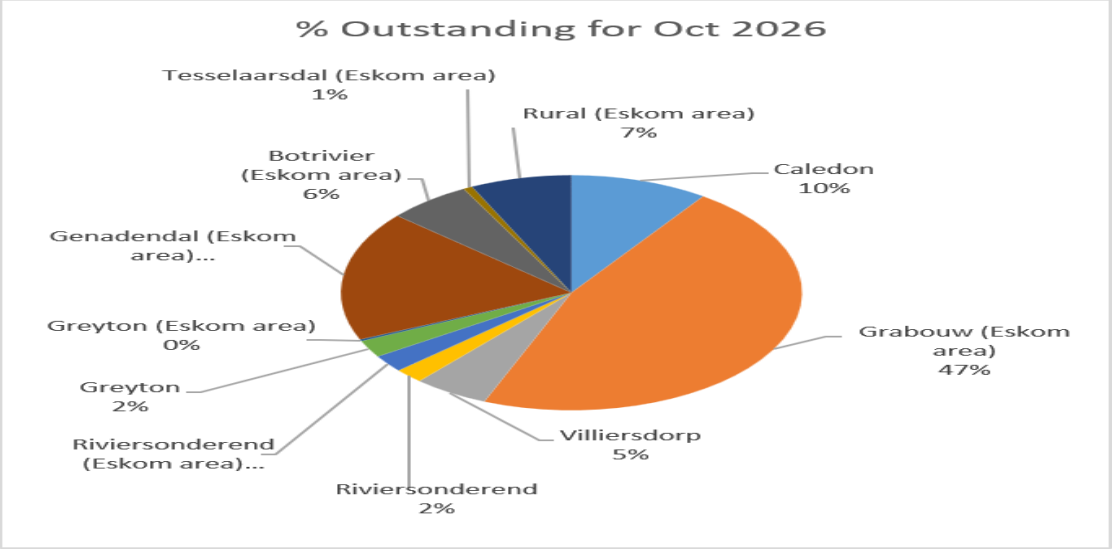
- **Credit Control Actions for the period ending 31 October 2026:**

Activity	October 2026
Pre-disconnection notices issued	3 410
Credit control SMS's	2 785
Disconnections	272
Reconnections	32
Arrangements	39
Extensions	538
Default Arrears	
Default Arrears List - Water	R 130 990 775
Default Arrears List - Electricity	R 8 487 448
Amount Collected	
Amount Collected - Water	R 2 320 767
Amount Collected - Electricity	R 5 495 635

- ❖ The Section issued 3 410 notices and 2 785 credit control SMSs in October 2026, up from 3 334 notices and 2 662 SMSs in September 2026.
- ❖ Disconnections and reconnections remained steady for the period under review.
- ❖ October 2026 collections from credit control actions came to R 7,82 million (water R 2,32 million and electricity R 5,50 million). This is R 0,73 million (10,4%) more than the R 7,08 million collected in August 2026.
- ❖ Total outstanding debtors decreased to R 345 million, 1,9% lower than in September 2026. The collection rate of 87% is 7 percentage points higher than at the same time last year, and 1 percentage point up in September 2026.

7.4 Outstanding debt per town as at 31 October 2026:

October 2026		
Town	**Amount outstanding for October 2026**	**% Outstanding for October 2026**
Caledon	R 30 135 117	8,74%
Grabouw (Eskom area)	R 167 530 030	48,62%
Villiersdorp	R 15 722 208	4,56%
Riviersonderend	R 6 706 725	1,95%
Riviersonderend (Eskom area)	R 6 598 529	1,91%
Greyton	R 7 346 510	2,13%
Greyton (Eskom area)	R 940 692	0,27%
Genadendal (Eskom area)	R 65 346 061	18,96%
Botrivier (Eskom area)	R 21 544 423	6,25%
Tesselaarsdal (Eskom area)	R 2 393 868	0,69%
Rural (Eskom area)	R 20 337 101	5,90%
Total	**R 344 601 264**	**100%**



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

October 2026		
Town	**Amount outstanding for October 2026**	**% Outstanding for October 2026**
Eskom area	R 284 690 705	83%
Non-Eskom area	R 59 910 560	17%
Total	**R 344 601 264**	**100%**

SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	Budget Year 2026/27								
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	220	–	–	–	–	–	–	–	**220**
Bulk Water	–	–	–	–	–	–	–	–	**–**
PAYE deductions	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**
Loan repayments	–	–	–	–	–	–	–	–	**–**
Trade Creditors	4 303	371	212	2	–	–	30	–	**4 918**
Auditor General	–	1 342	1 294	40	–	2	1 438	398	**4 515**
Other	46	10	133	65	85	–	223	86	**649**
Medical Aid deductions	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**4 568**	**1 724**	**1 639**	**107**	**85**	**2**	**1 691**	**484**	**10 302**

Partial creditor payments were made for October 2026.

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

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	Budget Year 2026/27								
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	220	92	273	–	–	–	2 279	63 570	**66 434**
Bulk Water	–	–	–	–	–	–	–	–	**–**
PAYE deductions	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**
Loan repayments	–	–	–	–	–	–	–	–	**–**
Trade Creditors	4 303	371	212	541	–	–	30	30 889	**36 346**
Auditor General	–	1 342	1 294	40	–	2	1 438	398	**4 515**
Other	46	10	133	65	85	–	223	86	**649**
Medical Aid Deductions	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**4 568**	**1 815**	**1 913**	**647**	**85**	**2**	**3 970**	**94 943**	**107 944**

The tenders awarded for October 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
ELEC 02/2026/27	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 - **Section A - General**	10-Apr-26	13	Kader Technologies (Pty) Ltd.	09-Oct-26	Rates	Non-Contributor	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 - **Section B and C - Lungs and Ferrules - Circuit Breakers**			FLO Specialized Product Solutions			Level 1	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section D - LV Resin Fill Cable Joints**			Ithuba Industries			Level 1	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section E - MV Heatshrink Cable Termination at Joints**			Aberdare Cables (Pty) Ltd.			Level 1	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section F - Kiosk and enclosures**			Mnune Investments cc			Level 1	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section G - Discharge lamps**			Kadar Technologies (Pty) Ltd.			Non-Contributor	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section I - MV Cables medium voltage**			Ithuba Industries			Level 1	Western Cape
	Supply and delivery of Electrical Material store items from 01 July 2026 until 30 June 2029 **- Section J - LV Cables Lwo Voltage**			Kadar Technologies (Pty) Ltd.			Non-Contributor	Western Cape

SECTION 9 – QUALITY CERTIFICATION

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

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

For the month of October 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: 11 - 11 - 2026

Print Name: P Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: 

Date: 11 - 11 - 2026