



DRAKENSTEIN

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Paarl | Wellington | Gouda | Saron | Simondium

Section 71 Monthly Budget Monitoring Report for March 2026

Incorporating the Quarterly Budget Statement for March 2026

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

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GLOSSARY

Term	Definition
Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
BFI	The Budget Facility for Infrastructure (BFI) is a reform to the budget process that supports the execution of national priority projects by establishing specialised structures, procedures and criteria for committing fiscal resources to public infrastructure spending.
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
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.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality.
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

Term	Definition
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.
MTREF	Medium Term Revenue 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.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget is divided. In Drakenstein Municipality this means at department level.

PART 1 - IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statements

- 1) *The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:*
 - (a) *Actual revenue, per revenue source;*
 - (b) *actual borrowings;*
 - (c) *actual expenditure, per vote;*
 - (d) *actual capital expenditure, per vote;*
 - (e) *the amount of any allocations received;*
 - (f) *actual expenditure on those allocations, excluding expenditure on —*
 - (i) *its share of the local government equitable share; and*
 - (ii) *allocations exempted by the annual Division of Revenue Act from*
 - (iii) *compliance with this paragraph; and*
 - (g) *when necessary, an explanation of —*
 - (i) *any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*
 - (ii) *any material variances from the service delivery and budget implementation plan; and*
 - (iii) *any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*
- 2) *The statement must include —*
 - (a) *a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
 - (b) *the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*
- 3) *The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.*
- 4) *The statement to the provincial treasury must be in the format of a signed document and in electronic format.*

- 5) *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*
- 6) *The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*
- 7) *The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.*

1.2 Responsibility of the Executive Mayor

In terms of S54 of the MFMA the Executive Mayor must:

- 1) *On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must —*
 - (a) consider the statement or report;*
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
 - (d) issue any appropriate instructions to the accounting officer to ensure —*
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and*
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;*
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.*

- 2) *If the municipality faces any serious financial problems, the mayor must —*
 - (a) *promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include —*
 - (i) *steps to reduce spending when revenue is anticipated to be less than projected in the municipality’s approved budget;*
 - (ii) *the tabling of an adjustments budget; or*
 - (iii) *steps in terms of Chapter 13; and*
 - (b) *alert the council and the MEC for local government in the province to those problems.*

- 3) *The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.*

1.3 Quarterly Budget Statements

In terms of S52 of the MFMA:

- a) *within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.*

2. EXECUTIVE MAYOR’S REPORT

2.1 In-Year Report – Monthly Budget Statement

I hereby wish to submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of March 2026.

This report represents the Section 71 Municipal Finance Management Act (MFMA) monthly budget statement for the month of March 2026, and it reflects on the implementation of the budget and the financial state of affairs of the Municipality. Section 52(d) of the Municipal Finance Management Act (MFMA) determines that the Executive Mayor must within 30 days of the end of each quarter submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

Further to the above, as per Section 54(1) of the MFMA, the Executive Mayor is required to review the Section 71 report submitted to him by the Accounting Officer to ensure that the Municipality’s approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP). If necessary, The

Executive Mayor is required to issue appropriate remedial instructions to the Accounting Officer.

The submission of this report is part of the Executive Mayor of Drakenstein Municipality's responsibilities as set out in Section 52(d) of the MFMA. This report is intended to inform the Council on the state of the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.

2.1.1 Implementation of Budget in Terms of SDBIP

The original budget for the 2025/2026 financial year was approved by the Council on 30 May 2025, and an Adjustments Budget was approved by Council on 25 February 2026.

2.1.2 Economic Overview

a. National economy

South African fuel prices increased in March 2026 due to higher international oil prices and a weaker Rand, as a result of the Middle East conflict. Illuminating Paraffin and LP Gas prices also saw increases. The rand weakened in March 2026, from R16.11 to one US-dollar at the beginning of the month to R16.92 at the end of the month. Gold dropped to \$4,674.52 per ounce from \$5,321.96 at the beginning of the month while the All-Share Index in the Johannesburg Securities Exchange tumbled to 114,067 index points from 126,991 index points at the beginning of the month.

b. Local economy

Ongoing developments of several residential estates in Paarl, as well as upgrades of some shopping centres, including the Paarl Mall and Paarl Junction, made significant contributions to the finance, insurance, real estate, and business services and construction sectors in March 2026. According to data from Statistics SA on economic performance in the fourth quarter of 2025, the finance, real estate and business services sector increased by 1.4%, contributing 0.3 of a percentage point to Gross Domestic Product. Increased economic activities were reported for business services; financial intermediation, insurance and pension funding; auxiliary activities; and real estate activities.

The wholesale and retail sales, catering and accommodation sector was lifted by various sports, music and entertainment events in March 2026 including the Western Cape and National Downhill Series #3 at Spice Route, the Kobus Wiese Super Series

2026 held at Noord-Eind Primary School, De Kraal Open Day, Sunday Outside music event at Old Tannery, Paarl Vinyl Record Fair at Freedom 301, the Winelands Coffee Festival at Mistico Equestrian Centre and the seasonal baking experience held at Soetmelksvlei, Babylonstoren. The trade, catering and accommodation industry increased by 0.9%, contributing 0.1 of a percentage point in the fourth quarter of 2025.

The agricultural sector also made significant contributions to the Drakenstein economy in March 2026 following a good harvest season. The agriculture, forestry and fishing sector increased by 0.4% in the fourth quarter of 2025 primarily due to increased economic activities reported for field crops and horticulture products.

South Africa's gross domestic product (GDP) increased by 0.4% in the fourth quarter of 2025, following an increase of 0.3% in the third quarter of 2025. Total employment increased by 18,000 or 0.2% quarter-on-quarter, from 10,533,000 in September 2025 to 10,551,000 in December 2025 mainly due to increases in trade (37,000 or 1.6%) and business services (17,000 or 0.7%).

The following table depicts the Building Control information for February 2026, which includes building plan approvals, total estimated value of approved building plans, temporary jobs created, and valuations and does not necessarily relate to actual houses built.

Serial Number	Building Control Information for February 2026		
	Extent of buildings	Buildings <500m ²	Buildings >500m ²
1	Total approvals	143	12
2	Residential approvals	122 (85.31%)	8 (66.67%)
3	Commercial approvals	10	0
4	Industrial approvals	3	1
5	Agricultural approvals	6	0
6	Other approvals	2	3
7	Total estimated value of the above approvals	R698,000,117.40	
8	Estimated number of temporary jobs to be created	4,886	
9	Number of completion inspections approved, which will result in supplementary valuations	92	3
10	Significant / major building plan approvals for the month	1 (Life Paarl Valley Private Hospital)	
11	Significant / major building work completed for the month	None	

2.1.3 Financial Problems or Risks Facing the Municipality

Although the municipality currently faces no immediate financial challenges, it is imperative that the Council recognise that the ongoing Middle East conflict is exerting a significant negative impact on the South African economy. This geopolitical instability primarily manifests as elevated international oil prices, which directly inflate the costs of fuel, transportation, and essential food items in the domestic market. Such inflationary pressures are further exacerbated by a weakened Rand and the potential for disruptions in fuel supply, global shipping, factors that collectively threaten to postpone anticipated interest rate reductions, diminish consumer disposable income, and impede overall national economic growth.

The structural vulnerability of the South African economy is underscored by its heavy reliance on imported crude oil and refined fuel products, which ensures that global market fluctuations and the rand-dollar exchange rate remain the primary determinants of local energy costs. Local fuel prices are subject to a monthly adjustment process governed by a specific formula that integrates both international oil valuations and the prevailing exchange rate against the US dollar.

The economic impact is notably amplified when rising oil prices coincide with a depreciating Rand, as import costs escalate first in dollar-denominated terms and are subsequently compounded during conversion into local currency. Recent projections from the Central Energy Fund illustrate the severity of this trend, indicating that diesel and petrol prices could increase significantly.

2.1.4 Other Information

Additional clarity on the content of this report or answers to any questions posed will be given at the next Finance Portfolio Committee meeting.

2.2 Resolutions

2.2.1 In-Year Reports 2025/2026

This is the resolution that will be presented to Council when the In-Year Report is tabled.

2.2.2 Recommendation

- (a) That Council notes the Section 71 monthly budget monitoring report and the supporting documentation.*
- (b) That Council notes the quarterly report on the implementation of the budget and financial affairs of Drakenstein Municipality referred to in Section 52(d) of the MFMA.*
- (c) That Council notes the in-year report for March 2026 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 16 April 2026, being the 10th working day after the end of March 2026.*



STEPHEN KORABIE
EXECUTIVE MAYOR

16 April 2026

3. EXECUTIVE SUMMARY

3.1 Introduction

In accordance with Section 71(1) of the MFMA, I submit the required statement on the state of Drakenstein Municipality's budget reflecting the particulars up until the end of March 2026.

Section 54(1) of the MFMA requires the mayor of a municipality to take certain actions if needed on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the SDBIP.

Section 52(d) of the MFMA requires the mayor to submit a quarterly report to the Council on the implementation of the approved budget. The period is 1 January 2026 to 31 March 2026.

3.2 Consolidated Performance

Against annual budget (original approved and latest adjustments)

Council approved the original budget in May 2025, and a roll-over adjustments budget was tabled to Council in February 2026.

3.2.1 Operating Revenue by Type

The operating revenue budget (including capital transfers) is R4,341,254,466, as approved on 25 February 2026.

The total operating revenue to date is R3,123,357,529, which includes levied and/or billed amounts for property rates, water, electricity, sanitation, and refuse. Comparing the total revenue to date to the total operating revenue budget to date of R3,089,861,084 brings about a variance of 1.08%.

Licence and permits (Exchange Revenue) are below the monthly projections and are being monitored as it is immaterial. Sale of Goods and Rendering of Services are higher than projected due to funds received from an auction held in March. Licenses or permits (Non-Exchange Revenue) is higher than projected, as more filming fees have been received during the month.

Indigent Revenue Recognition

Indigent registrations directly affect the amount of revenue forgone recognised in the municipality's monthly accounting records.

The following table depicts the month-on-month trend in the number of indigent households per category from March 2025 to March 2026. The trend is being monitored and evaluated as regular vetting and registration are in process.

INDIGENT HOUSEHOLDS STATISTICS 2025/2026														
Serial number	Description	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Category A	15,813	15,894	15,952	16,020	15,479	15,542	15,672	15,700	15,721	15,721	15,472	15,551	15,536
2	Category B	253	261	264	267	329	359	374	379	384	387	333	341	350
3	Category C	379	385	396	401	440	465	472	479	484	486	454	462	466
4	Category D	119	119	119	117	165	167	171	169	169	170	192	196	198
5	Total	16,564	16,659	16,731	16,805	16,413	16,533	16,689	16,727	16,758	16,764	16,451	16,550	16,550

About one-third of the municipality's formal households are qualifying indigent households. The number of pensioner households in categories A, B, C and D is 8 479, 32, 54 and 25, respectively. The basket of free services as per guidelines from the National Treasury amounts to R850, whereas Drakenstein Municipality provides a basket of free services to all qualified indigent households to an amount of R1,748.32, depending on the category. Also important to remember: anyone can still qualify for indigent relief if their income is below the R5,000 threshold.

3.2.2 Operating Expenditure by Type

The operating expenditure budget is R3,738,406,736, as approved on 25 February 2026, through a roll-over adjustments budget.

The total operating expenditure to date amounts to R2,510,566,119 measured against a year-to-date budget of R2,507,902,173. Please refer to Table C4 on page 23 for the Breakdown of Expenditure by Type.

Contracted services are below projected levels due to issued commitments and work in progress. Funding will be spent before 30 June 2026.

Operational costs are below budget, due to cost containment and efficiency measures in place.

Interest is more than anticipated due to finance leases interest and external loans interest recognised in March, but it is still below the annual (full year) budget.

Irrecoverable debts written off were lower than anticipated, resulting in higher debt impairment. This position is expected to normalize and be in line with projections by year end.

3.2.3 Capital Expenditure

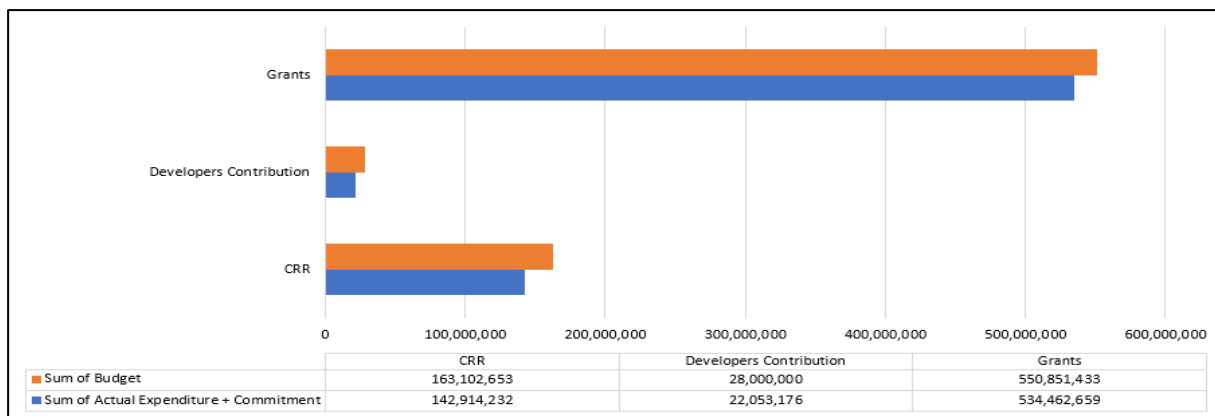
The total actual capital expenditure is R314,533,181 (42.39%), and capital commitments amount to R384,896,886 (51.88%), respectively, of the total capital budget of R741,954,086. The capital expenditure, actual and commitments, is currently 94.27%. Commitments as reported represent amounts where a prescribed supply chain process has already been finalised, an order has been generated, and respective projects are being implemented. Actuals will subsequently be reflected as payments and part payments are made when work is completed as per specification or goods are delivered as required.

The Budget Facility for Infrastructure Grant and the Integrated Urban Development Grant together account for 67.42% of the total capital budget. These grant funded projects typically have lower outputs during the rainy months of the first quarter. Expenditure increases significantly in the second and third quarters as a result of good momentum and higher productivity in the drier conditions. IUDG spending as at 31 March 2026 is 76.4%.

Please refer to Table C5 (page 24) for Capital Expenditure per Government Finance Statistics and Table SC12 (page 34) for the monthly Capital Expenditure Trend.

See the graph below for a visual presentation relating to capital expenditure at 31 March 2026.

Graph 1: Capital Expenditure Year To Date

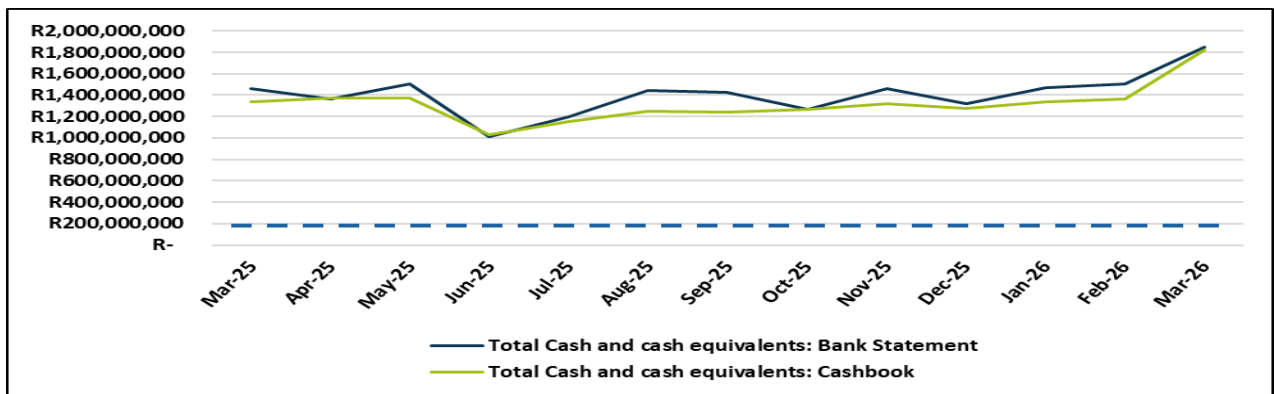


3.2.4 Cash Flows

The cashflow is currently positive, and the total Cash and Cash Equivalents as at 31 March 2026 amounts to R1,846,593,079 (Financial Institutions). All conditional grant funding received but not recognised is committed against Cash and Cash Equivalents, and the Municipality's available free cash flow is estimated at about R125,906 million after taking into account all commitments against Cash and Cash Equivalents, as well as the cash-back portion of the Capital Replacement Reserve.

The graph below shows the movement of Cash and Cash equivalents on a month-to-month basis from March 2025.

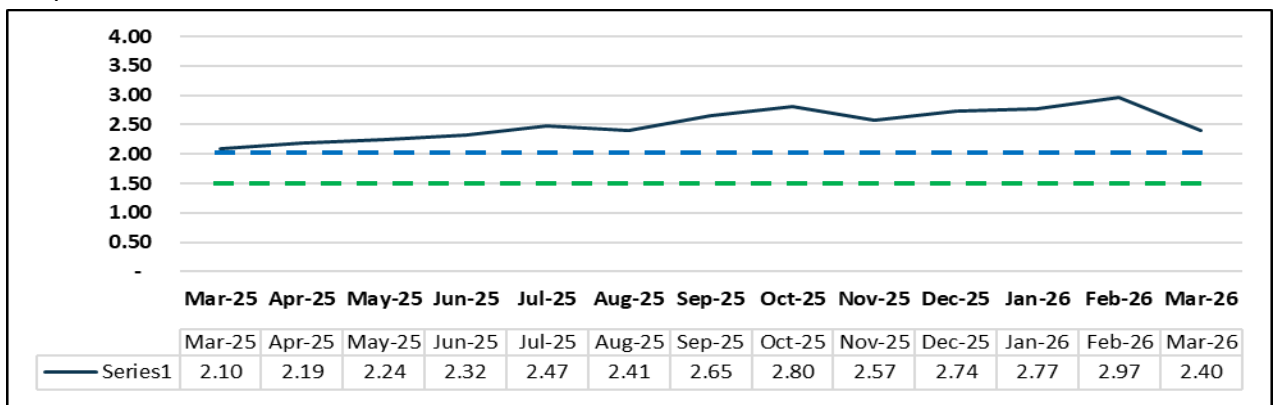
Graph 2: Total Cash & Cash Equivalents



3.2.5 Current Ratio

The current ratio measures the Municipality's ability to pay back its Short-term Liabilities (Debt and Payables) with its Short-term Assets (Cash, Inventory, Receivables). The Municipality had a current ratio at the end of March 2026 of 2.40:1 (February 2026: 2.97:1). The decrease in the ratio is due to the receipt of the Budget Facility for Infrastructure Grant in March 2026 which is still unspent and has thus increased the current liabilities.

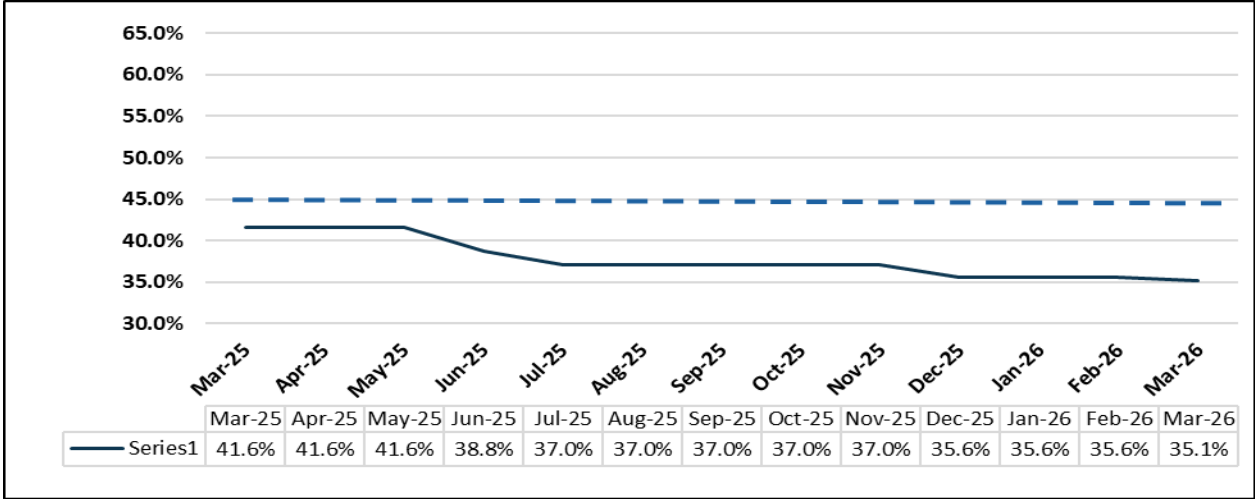
Graph 3: Current Ratio



3.2.6 Gearing Ratio (Debt to Revenue Ratio)

The gearing ratio indicates the extent of Total Borrowings in relation to Total Operating Revenue Budget. It indicates short- and long-term debt financing relative to the operating revenue of the Municipality. The Municipality had a gearing ratio (debt to revenue) of 35.1% at the end of March 2026 (February 2026: 35.6%). This ratio can fluctuate depending on revenue realisation.

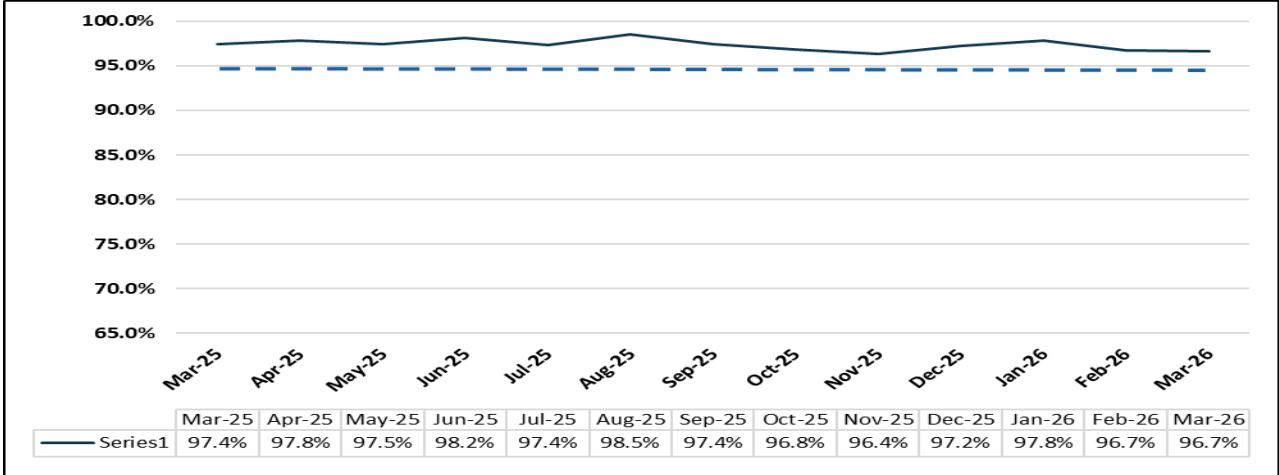
Graph 4: Gearing Ratio



3.2.7 Debtors’ Collection Rate

The debtors’ collection rate ratio indicates the collection rate (average year to date), i.e. level of payments. It measures increases or decreases in debtors relative to the rolling actual billed revenue for the preceding 12 months. The collection rate at the end of March 2026 stood at 96.7% (February 2026: 96.7%). The ratio uses a rolling debtor balance and revenue billed figure to ensure that the average collection rate spanning 12 months is presented.

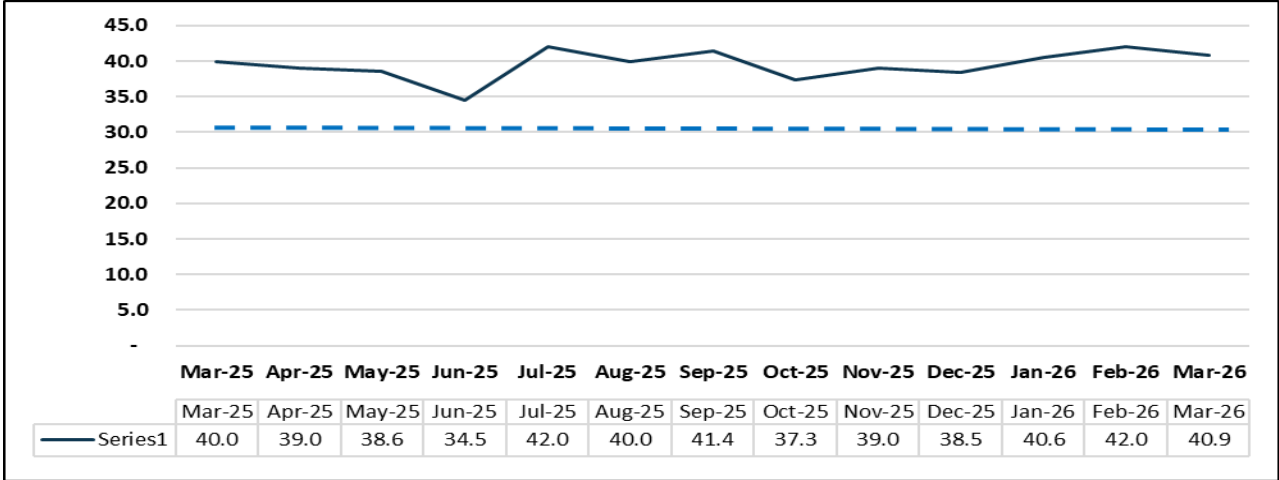
Graph 5: Debtors Collection Rate



3.2.8 Debtors’ Collection Days

The debtors’ collection days indicate the average number of days required for a Municipality to receive payment from its consumers for bills/invoices issued to them for services. The collection days at the end of March 2026 stood at 40.9 days (February 2026: 42 days). To reduce the number of days, the restriction of electricity to defaulting consumers is of importance.

Graph 6: Debtors Collection Days



Council’s outstanding debtors 30 days and older has increased by R10,810,144 from R369,044,871 in February 2026 to R379,855,015 in March 2026.

3.2.9 Service Revenue Billed against Budget

The service revenue billed against budget ratio illustrates the revenue billed for the month measured against what was projected to be billed for the month. At the end of March 2026, the service revenue billed against budget ratio stood at 101.9% year-to-date (February 2026: 100.9%). This ratio aims to establish whether the Municipality is meeting its monthly income target. This correlates directly to paragraph 3.2.1 Operational revenue and the narratives/explanations provided in said paragraph.

3.3 Other Statistical Information

Number	Description	Norm	Percentage
3.3.1	Households with access to water *		100%
3.3.2	Households with access to electricity		94.9%
3.3.3	Households with access to sewerage services *		100%
3.3.4	Households with access to refuse removal		100%
3.3.5	Formal Households in Drakenstein Municipal area		47,245
3.3.6	Staff cost (Inclusive of Councillors remuneration): % of total operating budget (Adjustments Budget February 2026)	25% - 40%	26.51%
3.3.7	Creditor payment rate	30 days	< 30 days
3.3.8	Water distribution losses (February 2026)	15% - 30%	18.7%
3.3.9	Electricity distribution losses (March 2026)	7% - 10%	6.34%
3.3.10	Percentage of budget spent on repairs and maintenance of assets as a % of Operating Expenditure (See Annual Report)	≥ 8%	10.6%

* Households within the urban edge

3.4 Reporting on SDBIP Performance

Performances are explained under paragraphs 3.2.1 and 3.2.2. No additional comments.

3.5 Remedial or Corrective Steps

The municipality continuously focuses on expanding its revenue base through various initiatives, including attracting new development, enhancing revenue, protecting revenue, realising revenue, managing revenue and expenditure, controlling credit, collecting debts, and implementing cost containment measures. The emphasis remains on business process management to reduce operational costs and improve efficiencies.

3.6 Relief and Charitable Fund

The current balance of the fund is R363,572 as at 31 March 2026. No expenditure or claims were received for this quarter.

3.7 Conclusion

Year-to-date performance of revenue and expenditure compared to budget for the 2025/2026 financial year are reasonable as at the end of March 2026.


DR. JOHAN LEIBBRANDT
CITY MANAGER
 16 April 2026

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly Budget Statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC023 Drakenstein - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	503,780	538,383	548,451	43,527	419,686	418,838	847	0%	548,451
Service charges	2,360,118	2,500,720	2,525,811	239,879	1,978,786	1,935,132	43,655	2%	2,525,811
Investment revenue	91,788	75,000	85,000	8,916	77,531	76,536	995	1%	85,000
Transfers and subsidies - Operational	251,503	269,125	271,135	66,405	257,736	254,422	3,315	0	271,135
Other own revenue	323,548	322,956	332,006	17,285	168,476	162,415	6,061	4%	332,006
Total Revenue (excluding capital transfers and contributions)	3,530,737	3,706,184	3,762,403	376,012	2,902,215	2,847,342	54,873	2%	3,762,403
Employee costs	837,839	963,942	960,391	66,930	647,452	648,540	(1,088)	-0%	960,391
Remuneration of Councillors	34,842	41,280	36,588	3,064	26,570	26,442	128	0%	36,588
Depreciation and amortisation	247,456	283,543	283,543	21,903	198,937	194,646	4,291	2%	283,543
Interest	158,197	147,210	147,210	13,034	112,080	106,967	5,113	5%	147,210
Inventory consumed and bulk purchases	1,449,437	1,594,758	1,639,981	135,241	1,178,561	1,162,807	15,754	1%	1,639,981
Transfers and subsidies	38,009	6,190	9,838	450	4,877	4,883	(6)	-0%	9,838
Other expenditure	519,321	640,091	660,856	39,165	342,089	363,617	(21,528)	-6%	660,856
Total Expenditure	3,285,101	3,677,015	3,738,407	279,787	2,510,566	2,507,902	2,664	0%	3,738,407
Surplus/(Deficit)	245,636	29,169	23,996	96,225	391,649	339,440	52,209	15%	23,996
Transfers and subsidies - capital (monetary)	461,488	571,153	578,851	27,181	221,142	242,519	(21,376)	-9%	578,851
Transfers and subsidies - capital (in-kind)	14,412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	721,536	600,322	602,848	123,406	612,791	581,959	30,832	5%	602,848
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	721,536	600,322	602,848	123,406	612,791	581,959	30,832	5%	602,848
Capital expenditure & funds sources									
Capital expenditure	574,975	714,166	741,954	53,616	314,533	347,085	(32,551)	-9%	741,954
Capital transfers recognised	462,499	563,153	578,851	31,421	239,120	273,636	(34,516)	-13%	578,851
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	112,476	151,013	163,103	22,194	75,414	73,449	1,965	3%	163,103
Total sources of capital funds	574,975	714,166	741,954	53,616	314,533	347,085	(32,551)	-9%	741,954
Financial position									
Total current assets	1,620,802	1,411,366	1,693,131		2,440,194				1,693,131
Total non current assets	7,245,179	7,372,967	7,477,829		7,372,309				7,477,829
Total current liabilities	699,030	579,735	602,246		1,015,627				602,246
Total non current liabilities	1,798,101	1,740,480	1,740,480		1,810,818				1,740,480
Community wealth/Equity	6,368,851	6,464,117	6,828,233		6,986,058				6,828,233
Cash flows									
Net cash from (used) operating	1,088,093	862,997	850,968	508,920	1,152,656	902,326	(250,330)	-28%	850,968
Net cash from (used) investing	(665,313)	(711,163)	(738,951)	(53,616)	(314,533)	(347,085)	(32,551)	9%	(738,951)
Net cash from (used) financing	(91,353)	(102,172)	(102,172)	(49,110)	(48,214)	(49,110)	(896)	2%	(102,172)
Cash/cash equivalents at the month/year end	1,028,933	799,662	1,038,777	1,435,127	1,818,842	1,535,064	(283,778)	-18%	1,038,777
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	257,656	42,261	22,288	16,952	14,004	13,451	14,277	295,906	676,795
Creditors Age Analysis									
Total Creditors	123,852	-	-	-	-	-	-	-	123,852

4.1.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. The National Treasury uses these to assist in compiling national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC023 Drakenstein - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		699,761	673,826	695,543	65,992	539,776	532,978	6,798	1%	695,543
Executive and council	4,686	19,013	19,013	19,013	316	1,787	1,683	104	6%	19,013
Finance and administration	695,075	654,813	676,530	65,676	537,989	531,295	6,694	1%	676,530	
Internal audit	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		174,891	237,054	246,374	16,248	126,192	115,385	10,807	9%	246,374
Community and social services	22,357	25,273	25,273	296	21,112	21,313	(201)	-1%	25,273	
Sport and recreation	2,700	2,455	2,455	297	2,529	2,227	302	14%	2,455	
Public safety	127,040	148,573	158,458	2,707	70,121	70,605	(484)	-1%	158,458	
Housing	22,794	60,753	60,188	12,949	32,430	21,241	11,190	53%	60,188	
Health	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69,348	44,524	44,514	6,439	40,594	35,974	4,621	13%	44,514
Planning and development	13,788	12,951	12,941	1,057	12,203	11,362	841	7%	12,941	
Road transport	55,560	31,573	31,573	5,382	28,392	24,612	3,780	15%	31,573	
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,062,637	3,321,934	3,354,824	314,513	2,416,795	2,405,525	11,271	0%	3,354,824
Energy sources	1,865,328	1,938,185	1,973,395	194,747	1,551,290	1,511,555	39,736	3%	1,973,395	
Water management	280,765	327,476	327,476	35,229	254,495	253,588	908	0%	327,476	
Waste water management	663,821	791,286	787,625	53,847	389,138	421,458	(32,320)	-8%	787,625	
Waste management	252,722	264,987	266,329	30,690	221,872	218,924	2,947	1%	266,329	
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	4,006,637	4,277,337	4,341,254	403,193	3,123,358	3,089,861	33,496	1%	4,341,254
Expenditure - Functional										
<i>Governance and administration</i>		439,161	523,898	537,539	47,918	334,920	403,564	(68,643)	-17%	537,539
Executive and council	100,264	123,295	115,538	5,897	49,240	51,197	(1,956)	-4%	115,538	
Finance and administration	334,462	395,884	417,543	41,157	281,432	346,999	(65,567)	-19%	417,543	
Internal audit	4,435	4,718	4,458	864	4,248	5,368	(1,120)	-21%	4,458	
<i>Community and public safety</i>		461,902	550,791	546,213	35,981	340,236	331,343	8,893	3%	546,213
Community and social services	56,731	58,829	60,890	3,319	40,071	42,226	(2,155)	-5%	60,890	
Sport and recreation	122,963	139,211	138,955	8,832	94,231	98,586	(4,354)	-4%	138,955	
Public safety	192,636	233,966	242,985	13,294	138,531	123,413	15,118	12%	242,985	
Housing	89,572	118,784	103,383	10,537	67,403	67,119	284	0%	103,383	
Health	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		237,225	230,181	229,319	15,882	160,600	162,574	(1,974)	-1%	229,319
Planning and development	55,609	74,148	71,434	5,046	46,448	49,877	(3,430)	-7%	71,434	
Road transport	179,599	153,878	155,701	10,665	112,489	111,081	1,408	1%	155,701	
Environmental protection	2,016	2,155	2,184	170	1,663	1,616	47	3%	2,184	
<i>Trading services</i>		2,146,811	2,372,141	2,425,332	180,006	1,674,810	1,610,421	64,390	4%	2,425,332
Energy sources	1,584,129	1,732,462	1,794,857	140,709	1,284,700	1,249,206	35,494	3%	1,794,857	
Water management	169,927	210,066	208,128	13,874	116,095	111,900	4,195	4%	208,128	
Waste water management	230,810	235,514	237,056	13,038	157,166	155,700	1,467	1%	237,056	
Waste management	161,945	194,099	185,291	12,385	116,849	93,614	23,234	25%	185,291	
<i>Other</i>	2	4	4	4	-	-	1	(1)	-100%	4
Total Expenditure - Functional	3	3,285,101	3,677,015	3,738,407	279,787	2,510,566	2,507,902	2,664	0%	3,738,407
Surplus/ (Deficit) for the year		721,536	600,322	602,848	123,406	612,791	581,959	30,832	0.0529805	602,848

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: City Manager, Community Services, Corporate Services, Engineering Services, Financial Services and Planning and Development.

WC023 Drakenstein - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	-	-	-	-	-	-	-	-	-
Vote 02 - Financial Services		652,393	644,970	665,039	65,312	535,013	527,645	7,368	1.4%	665,039
Vote 03 - Corporate & Planning Services		35,316	48,043	51,572	2,585	23,305	22,416	889	4.0%	51,572
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		159,664	221,882	230,412	14,936	114,247	103,416	10,831	10.5%	230,412
Vote 06 - Engineering Services		3,159,263	3,362,441	3,394,232	320,360	2,450,792	2,436,385	14,408	0.6%	3,394,232
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4,006,637	4,277,337	4,341,254	403,193	3,123,358	3,089,861	33,496	1.1%	4,341,254
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	5,849	7,041	6,655	431	4,269	4,402	(133)	-3.0%	6,655
Vote 02 - Financial Services		140,813	167,600	172,993	9,515	112,263	119,121	(6,858)	-5.8%	172,993
Vote 03 - Corporate & Planning Services		262,672	296,015	301,757	20,187	162,022	164,338	(2,316)	-1.4%	301,757
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		485,005	571,591	565,071	35,305	348,085	347,816	269	0.1%	565,071
Vote 06 - Engineering Services		2,364,375	2,604,932	2,660,906	212,258	1,862,985	1,850,606	12,379	0.7%	2,660,906
Vote 07 - Internal Audit		11,067	12,279	11,457	864	8,325	8,074	251	3.1%	11,457
Vote 08 - Risk Management		2,715	3,310	3,389	260	2,426	2,438	(13)	-0.5%	3,389
Vote 09 - Idp		5,690	6,199	6,472	440	4,437	4,502	(65)	-1.4%	6,472
Vote 10 - Communication And Marketing		6,915	8,048	9,707	527	5,755	6,606	(851)	-12.9%	9,707
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,285,101	3,677,015	3,738,407	279,787	2,510,566	2,507,902	2,664	0.1%	3,738,407
Surplus/ (Deficit) for the year	2	721,536	600,322	602,848	123,406	612,791	581,959	30,832	5.3%	602,848

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC023 Drakenstein - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		1,755,572	1,823,805	1,851,214	175,993	1,463,854	1,423,437	40,417	3%	1,851,214
Service charges - Water		248,992	295,928	295,928	31,035	226,251	225,623	628	0%	295,928
Service charges - Waste Water Management		168,258	185,368	181,708	15,361	135,151	135,291	(140)	0%	181,708
Service charges - Waste management		187,296	195,619	196,961	17,490	153,529	150,780	2,749	2%	196,961
Sale of Goods and Rendering of Services		36,774	37,416	37,426	7,044	37,859	31,493	6,366	20%	37,426
Agency services		18,322	19,551	19,551	1,958	14,893	14,568	325	2%	19,551
Interest										
Interest earned from Receivables		20,626	18,841	18,841	1,833	15,081	14,462	619	4%	18,841
Interest from Current and Non Current Assets		91,788	75,000	85,000	8,916	77,531	76,536	995	1%	85,000
Dividends										
Rent on Land	8	9	9	9	1	7	7	(0)	-1%	9
Rental from Fixed Assets		8,012	6,577	7,368	731	5,522	5,461	61	1%	7,368
Licence and permits		3,760	4,169	4,231	305	2,789	3,042	(253)	-8%	4,231
Special rating levies										
Operational Revenue		27,016	86,702	85,602	4,588	37,459	38,314	(855)	-2%	85,602
Non-Exchange Revenue										
Property rates		503,780	538,383	548,451	43,527	419,686	418,838	847	0%	548,451
Surcharges and Taxes		64,447								
Fines, penalties and forfeits		104,331	124,676	133,956	374	52,335	52,667	(332)	-1%	133,956
Licences or permits	10	12	12	19	10	41	16	26	163%	19
Transfers and subsidies - Operational		251,503	269,125	271,135	66,405	257,736	254,422	3,315	1%	271,135
Interest		3,168	3,303	3,303	283	2,333	2,385	(53)	-2%	3,303
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		7,472	3,000	3,000						3,000
Other Gains		29,602	18,700	18,700	158	158		158	0%	18,700
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3,530,737	3,706,184	3,762,403	376,012	2,902,215	2,847,342	54,873	2%	3,762,403
Expenditure By Type										
Employee related costs		837,839	963,942	960,391	66,930	647,452	648,540	(1,088)	0%	960,391
Remuneration of councillors		34,842	41,280	36,588	3,064	26,570	26,442	128	0%	36,588
Bulk purchases - electricity		1,341,619	1,463,347	1,511,760	124,728	1,115,026	1,098,899	16,128	1%	1,511,760
Inventory consumed		107,818	131,411	128,221	10,514	63,535	63,908	(374)	-1%	128,221
Debt impairment		31,667	78,676	62,956	4,603	68,681	63,418	5,263	8%	62,956
Depreciation and amortisation		247,456	283,543	283,543	21,903	198,937	194,646	4,291	2%	283,543
Interest		158,197	147,210	147,210	13,034	112,080	106,967	5,113	5%	147,210
Contracted services		217,130	275,369	282,695	23,574	147,493	164,011	(16,518)	-10%	282,695
Transfers and subsidies		38,009	6,190	9,838	450	4,877	4,883	(6)	0%	9,838
Irrecoverable debts written off		101,986	108,466	119,306	566	25,447	27,173	(1,727)	-6%	119,306
Operational costs		141,185	170,481	187,988	10,422	100,468	109,014	(8,546)	-8%	187,988
Losses on Disposal of Assets		14,700								
Other Losses		12,653	7,100	7,912						7,912
Total Expenditure		3,285,101	3,677,015	3,738,407	279,787	2,510,566	2,507,902	2,664	0%	3,738,407
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		461,488	571,153	578,851	27,181	221,142	242,519	(21,376)	(0)	578,851
Transfers and subsidies - capital (in-kind)		14,412								
Surplus/(Deficit) after capital transfers & contributions		721,536	600,322	602,848	123,406	612,791	581,959	30,832	0	602,848
Income Tax										
Surplus/(Deficit) after income tax		721,536	600,322	602,848	123,406	612,791	581,959	30,832	0	602,848
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		721,536	600,322	602,848	123,406	612,791	581,959	30,832	0	602,848
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		721,536	600,322	602,848	123,406	612,791	581,959	30,832	0	602,848

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC023 Drakenstein - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate & Planning Services		4,170	4,000	7,384	1,205	5,994	3,342	2,651	79%	7,384
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		2,481	-	-	-	-	-	-	-	-
Vote 06 - Engineering Services		439,638	498,746	535,416	25,927	203,875	228,939	(25,063)	-11%	535,416
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	446,289	502,746	542,800	27,132	209,869	232,281	(22,412)	-10%	542,800
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		10	-	21	-	-	-	-	-	21
Vote 02 - Financial Services		845	500	302	13	92	128	(36)	-28%	302
Vote 03 - Corporate & Planning Services		3,314	3,950	2,455	17	467	1,080	(613)	-57%	2,455
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		27,796	80,617	81,815	15,264	28,532	35,557	(7,025)	-20%	81,815
Vote 06 - Engineering Services		96,526	125,609	114,356	11,189	75,574	77,909	(2,336)	-3%	114,356
Vote 07 - Internal Audit		3	-	55	-	-	-	-	-	55
Vote 08 - Risk Management		26	28	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		168	716	150	-	-	129	(129)	-100%	150
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	128,686	211,420	199,154	26,484	104,664	114,804	(10,139)	-9%	199,154
Total Capital Expenditure		574,975	714,166	741,954	53,616	314,533	347,085	(32,551)	-9%	741,954
Capital Expenditure - Functional Classification										
Governance and administration		37,037	39,804	56,781	8,495	28,551	23,261	5,290	23%	56,781
Executive and council		17	-	35	-	8	4	4	99%	35
Finance and administration		37,018	39,804	56,691	8,495	28,543	23,257	5,286	23%	56,691
Internal audit		3	-	55	-	-	-	-	-	55
Community and public safety		30,166	79,967	81,181	15,219	28,352	35,356	(7,004)	-20%	81,181
Community and social services		3,505	4,925	7,077	491	1,145	2,656	(1,511)	-57%	7,077
Sport and recreation		9,387	12,847	14,431	1,515	4,040	5,374	(1,333)	-25%	14,431
Public safety		12,988	7,725	5,670	820	2,001	1,754	247	14%	5,670
Housing		4,285	54,470	54,003	12,392	21,165	25,572	(4,407)	-17%	54,003
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78,818	51,990	61,799	5,043	51,080	49,147	1,933	4%	61,799
Planning and development		349	315	510	36	257	216	41	19%	510
Road transport		78,469	51,675	61,288	5,007	50,822	48,931	1,891	4%	61,288
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		428,955	541,180	542,108	24,858	206,528	239,236	(32,708)	-14%	542,108
Energy sources		68,079	65,782	76,834	8,114	48,308	47,121	1,187	3%	76,834
Water management		14,989	27,057	27,148	2,388	17,674	20,463	(2,789)	-14%	27,148
Waste water management		337,612	438,342	432,176	13,611	137,515	167,848	(30,333)	-18%	432,176
Waste management		8,274	10,000	5,950	746	3,032	3,804	(772)	-20%	5,950
Other		-	1,225	85	-	22	85	(63)	-74%	85
Total Capital Expenditure - Functional Classification	3	574,975	714,166	741,954	53,616	314,533	347,085	(32,551)	-9%	741,954
Funded by:										
National Government		421,059	509,719	517,719	19,977	203,920	234,067	(30,147)	-13%	517,719
Provincial Government		10,275	33,434	33,132	7,934	17,952	22,433	(4,481)	-20%	33,132
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		31,165	20,000	28,000	3,510	17,247	17,135	112	1%	28,000
Transfers recognised - capital		462,499	563,153	578,851	31,421	239,120	273,636	(34,516)	-13%	578,851
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		112,476	151,013	163,103	22,194	75,414	73,449	1,965	3%	163,103
Total Capital Funding		574,975	714,166	741,954	53,616	314,533	347,085	(32,551)	-9%	741,954

4.1.6 Table C6: Monthly Budget Statement – Financial Position

Table C6 is the Statement of Financial Position as required by the MBRR (C-Schedule template) and is in the format as required by the National Treasury taking into consideration the MSCOA requirements.

WC023 Drakenstein - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,028,933	799,662	1,038,777	1,818,300	1,038,777
Trade and other receivables from exchange transactions		379,191	392,851	409,982	461,472	409,982
Receivables from non-exchange transactions		112,660	124,740	128,050	100,097	128,050
Current portion of non-current receivables		-	-	-	-	-
Inventory		50,013	66,113	58,322	50,219	58,322
VAT		50,005	28,000	58,000	10,106	58,000
Other current assets		-	-	-	-	-
Total current assets		1,620,802	1,411,366	1,693,131	2,440,194	1,693,131
Non current assets						
Investments		-	-	-	-	-
Investment property		116,290	88,655	116,290	116,290	116,290
Property, plant and equipment		7,078,634	7,234,401	7,310,961	7,206,132	7,310,961
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		47,634	47,634	47,634	47,634	47,634
Intangible assets		2,622	2,277	2,944	2,253	2,944
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		7,245,179	7,372,967	7,477,829	7,372,309	7,477,829
TOTAL ASSETS		8,865,982	8,784,332	9,170,960	9,812,503	9,170,960
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		102,523	113,895	113,895	100,311	113,895
Consumer deposits		86,666	89,373	89,917	95,346	89,917
Trade and other payables from exchange transactions		402,082	331,943	339,811	343,449	339,811
Trade and other payables from non-exchange transactions		11,860	-	11,458	386,286	11,458
Provision		95,899	20,090	22,732	90,235	22,732
VAT		-	24,433	24,433	-	24,433
Other current liabilities		-	-	-	-	-
Total current liabilities		699,030	579,735	602,246	1,015,627	602,246
Non current liabilities						
Financial liabilities		1,262,980	1,148,361	1,148,361	1,261,218	1,148,361
Provision		535,121	592,120	592,120	549,600	592,120
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1,798,101	1,740,480	1,740,480	1,810,818	1,740,480
TOTAL LIABILITIES		2,497,131	2,320,215	2,342,727	2,826,445	2,342,727
NET ASSETS	2	6,368,851	6,464,117	6,828,233	6,986,058	6,828,233
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,629,914	4,721,032	5,015,187	5,353,083	5,015,187
Reserves and funds		1,738,937	1,743,085	1,813,046	1,632,975	1,813,046
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	6,368,851	6,464,117	6,828,233	6,986,058	6,828,233

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

WC023 Drakenstein - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		507,529	522,231	531,998	44,466	369,790	398,998	(29,209)	-7%	531,998
Service charges		2,608,334	2,425,699	2,450,037	226,662	1,871,377	1,837,527	33,850	2%	2,450,037
Other revenue		282,187	176,874	178,315	15,719	130,641	133,736	(3,095)	-2%	178,315
Transfers and Subsidies - Operational		251,889	269,125	269,312	64,076	177,414	176,873	541	0%	269,312
Transfers and Subsidies - Capital		484,763	571,153	578,851	387,999	723,349	723,349	-		578,851
Interest		96,929	97,144	107,144	9,678	63,593	80,358	(16,765)	-21%	107,144
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2,984,873)	(3,045,830)	(3,106,827)	(239,231)	(2,103,052)	(2,330,121)	(227,069)	10%	(3,106,827)
Interest		(158,664)	(147,210)	(147,210)	-	(75,580)	(110,407)	(34,827)	32%	(147,210)
Transfers and Subsidies		-	(6,190)	(10,653)	(450)	(4,877)	(7,990)	(3,112)	39%	(10,653)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,088,093	862,997	850,968	508,920	1,152,656	902,326	(250,330)	-28%	850,968
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		582	3,003	3,003	-	-	-	-		3,003
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(665,895)	(714,166)	(741,954)	(53,616)	(314,533)	(347,085)	(32,551)	9%	(741,954)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(665,313)	(711,163)	(738,951)	(53,616)	(314,533)	(347,085)	(32,551)	9%	(738,951)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(90,825)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	896	-	896	0%	-
Payments										
Repayment of borrowing		(529)	(102,172)	(102,172)	(49,110)	(49,110)	(49,110)	-		(102,172)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(91,353)	(102,172)	(102,172)	(49,110)	(48,214)	(49,110)	(896)	2%	(102,172)
NET INCREASE/ (DECREASE) IN CASH HELD		331,427	49,662	9,845	406,194	789,909	506,131			9,845
Cash/cash equivalents at beginning:		697,506	750,000	1,028,933	1,028,933	1,028,933	1,028,933			1,028,933
Cash/cash equivalents at month/year end:		1,028,933	799,662	1,038,777	1,435,127	1,818,842	1,535,064			1,038,777

4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

WC023 Drakenstein - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Cash Receipts By Source																	
Property rates		32,345	55,832	33,336	54,915	33,492	44,269	43,519	27,615	44,466	43,519	43,519	65,403	522,231	545,311	569,850	
Service charges - Electricity revenue		138,636	174,490	137,190	156,454	147,432	158,103	157,424	169,040	164,339	147,424	147,424	71,135	1,769,090	1,902,828	2,058,709	
Service charges - Water revenue		19,084	17,912	15,925	19,671	18,530	15,637	33,921	26,035	28,040	23,921	23,921	44,454	287,050	299,968	314,895	
Service charges - Waste Water Management		12,677	14,857	14,562	15,617	12,938	14,186	19,899	7,541	15,981	14,984	14,984	21,580	179,807	187,899	197,249	
Service charges - Waste Mangement		14,435	17,122	15,143	17,790	14,642	16,579	15,813	15,430	18,303	15,813	15,813	12,869	189,751	198,290	208,157	
Rental of facilities and equipment		286	366	309	349	346	302	548	296	366	548	548	2,313	6,577	6,873	7,725	
Interest earned - external investments		4,785	6,370	5,399	5,113	4,790	5,159	6,250	4,506	9,678	6,250	6,250	10,449	75,000	75,000	75,000	
Interest earned - outstanding debtors		1,753	-	-	-	-	-	9,789	-	-	1,845	1,845	6,911	22,144	23,122	24,162	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		2,811	2,018	2,648	2,744	1,177	2,582	1,870	3,338	2,324	1,870	1,870	(2,811)	22,442	22,490	22,540	
Licences and permits		304	302	1,187	-	342	264	348	252	315	348	348	169	4,180	4,369	4,565	
Agency services		1,294	1,596	2,055	1,671	1,605	1,673	1,629	1,689	1,958	1,629	1,629	1,121	19,551	20,430	21,350	
Transfers and Subsidies - Operational		103,943	2,537	2,610	434	2,322	334	75	1,084	64,076	22,427	22,427	46,856	269,125	276,523	280,480	
Other revenue		1,675	10,344	3,344	13,601	18,450	10,344	3,053	15,910	10,756	10,344	10,344	15,962	124,125	85,469	60,922	
Cash Receipts by Source		334,029	303,747	233,706	288,360	256,066	269,432	294,139	272,735	360,602	290,923	290,923	296,413	3,491,074	3,648,571	3,845,604	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		45,616	49,000	-	2,970	115,278	109,952	-	12,534	387,999	45,929	45,929	(264,055)	551,153	310,080	153,877	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	1,667	1,667	16,667	20,000	20,000	20,000	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	250	250	2,502	3,003	3,003	3,003	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	113,000	
Increase (decrease) in consumer deposits		426	-	-	470	-	-	-	-	-	-	-	(896)	-	-	-	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		380,072	352,747	233,706	291,800	371,344	379,384	294,139	285,270	748,601	338,769	338,769	50,630	4,065,230	4,081,653	4,135,483	
Cash Payments by Type																	
Employee related costs		64,790	65,417	66,834	68,139	107,733	69,777	68,909	68,924	66,930	80,329	80,329	155,833	963,942	1,025,292	1,101,291	
Remuneration of councillors		2,884	2,931	2,885	2,991	2,923	2,954	2,954	2,985	3,064	3,440	3,440	7,830	41,280	43,447	45,185	
Interest		-	-	-	-	-	75,580	-	-	-	12,267	12,267	47,094	147,210	141,066	144,461	
Bulk purchases - Electricity		166,529	156,803	103,577	108,161	111,861	109,115	117,341	116,911	124,728	121,946	121,946	104,429	1,463,347	1,541,782	1,637,218	
Acquisitions - water & other inventory		2,457	4,359	6,541	6,802	12,287	6,555	6,628	7,392	10,514	10,951	10,951	45,975	131,411	136,929	143,303	
Contracted services		3,579	10,715	17,855	20,373	16,813	20,555	20,866	13,163	23,574	22,947	22,947	81,980	275,369	286,611	286,423	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		40	237	190	209	731	2,720	129	171	450	516	516	281	6,190	6,117	6,117	
Other expenditure		15,590	2,748	17,655	10,818	13,751	11,420	9,791	10,780	10,422	14,207	14,207	39,093	170,481	175,307	184,351	
Cash Payments by Type		255,869	243,211	215,538	217,493	266,098	298,675	226,619	220,326	239,681	266,603	266,603	482,516	3,199,230	3,356,551	3,548,349	
Other Cash Flows/Payments by Type																	
Capital assets		2,070	6,704	31,058	45,994	56,104	70,753	12,712	35,522	53,616	59,514	59,514	280,605	714,166	553,435	356,477	
Repayment of borrowing		-	-	-	-	-	49,110	-	-	-	8,514	8,514	36,033	102,172	113,895	129,790	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		257,939	249,915	246,596	263,487	322,203	418,538	239,330	255,847	293,297	334,631	334,631	799,154	4,015,568	4,023,881	4,034,616	
NET INCREASE/(DECREASE) IN CASH HELD		122,132	102,832	(12,891)	28,313	49,142	(39,154)	54,809	29,422	455,304	4,138	4,138	(748,524)	49,662	57,772	100,867	
Cash/cash equivalents at the month/year beginning:		1,028,933	1,151,065	1,253,897	1,241,006	1,269,319	1,318,461	1,279,306	1,334,115	1,363,537	1,818,842	1,822,980	1,827,119	1,028,933	1,078,595	1,136,367	
Cash/cash equivalents at the month/year end:		1,151,065	1,253,897	1,241,006	1,269,319	1,318,461	1,279,306	1,334,115	1,363,537	1,818,842	1,822,980	1,827,119	1,078,595	1,078,595	1,136,367	1,237,234	

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS ANALYSIS

5.1 Supporting Table SC3

Table SC3 is the only debtors (VAT included) report required by the MBRR and is in the format as required by National Treasury and was implemented from July 2013.

WC023 Drakenstein - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	33,104	14,524	6,672	5,442	4,297	4,020	3,461	63,266	154,786	100,486		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	111,069	8,775	4,609	2,095	1,869	2,647	1,460	29,475	161,999	37,546		
Receivables from Non-exchange Transactions - Property Rates	1400	30,779	4,432	2,151	1,594	1,455	1,253	2,963	23,949	68,576	31,214		
Receivables from Exchange Transactions - Waste Water Management	1500	13,701	3,673	2,384	1,903	1,737	1,620	1,532	46,041	72,592	52,633		
Receivables from Exchange Transactions - Waste Management	1600	15,873	4,744	3,505	2,769	2,570	2,405	2,303	73,193	107,363	83,240		
Receivables from Exchange Transactions - Property Rental Debtors	1700	549	304	200	189	221	172	145	7,545	9,326	8,272		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	52,580	5,810	2,766	2,960	1,855	1,334	2,413	32,436	102,155	40,998		
Total By Income Source	2000	257,656	42,261	22,288	16,952	14,004	13,451	14,277	295,906	676,795	354,590		
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	12,450	5,125	4,375	2,291	2,064	1,477	1,886	9,798	39,466	17,516		
Commercial	2300	106,649	10,179	2,784	1,706	1,426	1,306	2,210	27,325	153,585	33,972		
Households	2400	89,381	23,033	13,524	10,966	9,524	9,748	8,102	236,702	400,980	275,042		
Other	2500	49,177	3,923	1,605	1,989	991	921	2,079	22,081	82,765	28,061		
Total By Customer Group	2600	257,656	42,261	22,288	16,952	14,004	13,451	14,277	295,906	676,795	354,590		

5.2 Debtors Age Analysis

The value reflected in the Financial Position (Table C6) does not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who have chosen to pay property rates and annual charges on an instalment basis.

6. CREDITORS ANALYSIS

Supporting Table SC4

WC023 Drakenstein - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		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	0100	123,852	-	-	-	-	-	-	-	123,852	91,434
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	2,962
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	123,852	-	-	-	-	-	-	-	123,852	94,396

Where the 60- and 90-day columns disclose amounts due it relates to invoices received from service providers where services rendered and/or good received still need to be confirmed before payments can be processed.

7. INVESTMENT PORTFOLIO ANALYSIS

Supporting Table SC5

WC023 Drakenstein - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months							
R thousands									
Municipality									
ABSA BANK		N/a	CALL DEPOSIT	N/a	152,039	930	-	-	152,968
ABSA BANK		N/a	CALL DEPOSIT	N/a	52,620	322	-	-	52,942
ABSA BANK		N/a	CALL DEPOSIT	N/a	0	-	-	-	0
ABSA BANK		10 Months	NOTICE DEPOSIT	29-05-26	225,000	-	-	-	225,000
ABSA BANK		6 Months	NOTICE DEPOSIT	02-03-25	50,000	1,929	(51,929)	-	-
AFRICAN BANK		N/a	CALL DEPOSIT	N/a	210,944	1,335	-	-	212,279
AFRICAN BANK		11 Months	NOTICE DEPOSIT	29-06-26	225,000	-	-	-	225,000
AFRICAN BANK		6 Months	NOTICE DEPOSIT	02-03-26	50,000	2,046	(52,046)	-	-
NEDBANK		N/a	CALL DEPOSIT	N/a	1,750	10	-	107	1,868
NEDBANK (ESKOM GUARANTEE)		N/a	CALL DEPOSIT	N/a	17,825	107	(107)	-	17,825
STANDARD BANK		N/a	CALL DEPOSIT	N/a	104,907	610	-	-	105,517
STANDARD BANK		N/a	CALL DEPOSIT	N/a	100,704	577	-	-	101,281
STANDARD BANK		N/a	CALL DEPOSIT	N/a	-	444	-	200,000	200,444
Municipality sub-total					1,190,789	8,310	(104,082)	200,107	1,295,124
Entities sub-total					-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,190,789	8,310	(104,082)	200,107	1,295,124

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 - Grant Receipts

WC023 Drakenstein - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		237,449	254,012	254,012	62,241	171,024	171,024	-	0.0%	254,012
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		231,574	248,963	248,963	62,241	165,975	165,975	-	0.0%	248,963
Expanded Public Works Programme Integrated Grant		2,062	3,349	3,349	-	3,349	3,349	-	0.0%	3,349
Local Government Financial Management Grant		1,600	1,700	1,700	-	1,700	1,700	-	0.0%	1,700
Municipal Disaster Relief Grant		2,213	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Provincial Government:		1,271	13,788	12,834	1,241	4,679	4,679	-	0.0%	12,734
Capacity Building and Other Grants		1,271	-	100	100	100	100	-	0.0%	-
Community Development Workers Grant		-	113	113	-	113	113	-	0.0%	113
Municipal Accreditation & Capacity Building Grant		-	-	-	-	-	-	-	-	-
Housing		-	10,720	11,630	1,141	4,466	4,466	-	0.0%	11,630
Informal Settlements Upgrading Partnership Grant		-	1,000	-	-	-	-	-	-	-
Acceleration of Housing Delivery		-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		-	1,955	991	-	-	-	-	-	991
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		786	575	675	-	75	75	-	0.0%	675
<i>CWDM Grant</i>		786	575	675	-	75	75	-	0.0%	675
Other grant providers:		2,174	750	1,791	593	1,095	1,095	-	0.0%	1,791
<i>DMOSS</i>		-	-	-	-	-	-	-	-	-
<i>Education Training and Development Practices SETA</i>		1,269	750	750	593	1,045	1,045	-	0.0%	750
<i>European Union</i>		576	-	991	-	-	-	-	0.0%	991
<i>Led Projects</i>		-	-	50	-	50	50	-	0.0%	50
<i>Organisation for Economic Co-operation and Development</i>		-	-	-	-	-	-	-	-	-
<i>Transnet Limited</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		330	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	241,680	269,125	269,312	64,076	176,873	176,873	-		269,212
Capital Transfers and Grants										
National Government:		466,886	605,377	605,377	380,214	701,309	701,309	-		605,377
Integrated National Electrification Programme Grant		3,340	12,140	12,140	-	12,140	12,140	-		12,140
Integrated Urban Development Grant		68,546	63,737	63,737	31,620	71,087	71,087	-		63,737
Neighbourhood Development Partnership Grant		20,000	39,500	39,500	5,594	45,094	45,094	-		39,500
Regional Bulk Infrastructure Grant		375,000	490,000	490,000	343,000	572,988	572,988	-		490,000
Provincial Government:		9,875	33,700	33,398	7,785	22,040	22,040	-		33,398
<i>Public Transport: Maintenance & Construction</i>		9,875	2,040	2,040	-	2,040	2,040	-		2,040
<i>Capital Human Settlement</i>		5,080	20,000	30,158	7,785	20,000	20,000	-		30,158
<i>Informal Settlements Upgrading Partnership Grant Capital</i>		-	11,660	1,200	-	-	-	-		1,200
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	20,000	28,000	-	-	-	-		28,000
<i>Developers Contribution</i>		-	20,000	28,000	-	-	-	-		28,000
Total Capital Transfers and Grants	5	476,761	659,077	666,775	387,999	723,349	723,349	-		666,775
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	718,441	928,202	936,088	452,075	900,223	900,223	-		935,988

8.2 Supporting Table SC7 (1) – Grant Expenditure

WC023 Drakenstein - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		242,060	254,012	254,012	62,594	253,477	253,455	22	0.0%	254,012
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Equitable Share	231,574	248,963	248,963	62,241	248,963	248,963	-	-	-	248,963
Expanded Public Works Programme Integrated Grant	6,725	3,349	3,349	296	3,448	3,349	99	3.0%	3,349	
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1,600	1,700	1,700	57	1,066	1,143	(77)	-6.7%	1,700	
Municipal Disaster Relief Grant	2,161	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-	-
Provincial Government:		1,271	13,788	12,858	3,665	3,759	164	3,595	2187.0%	12,858
Capacity Building and Other Grants	1,271	113	124	-	-	-	-	-	-	124
Community Development Workers Grant	-	-	113	-	59	59	(0)	0.0%	113	
Municipal Accreditation and Capacity Building Grant	-	-	-	-	-	-	-	-	-	-
Housing	-	10,720	11,630	3,665	3,665	-	3,665	-	-	11,630
Informal Settlements Upgrading Partnership Grant	-	1,000	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant	-	1,955	991	-	35	105	(70)	-66.7%	991	
Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
District Municipality:		786	575	990	-	-	390	(390)	-100.0%	990
CWDM Grant	786	575	990	-	-	390	(390)	-100.0%	990	
Other grant providers:		2,174	750	2,050	146	500	412	88	21.3%	2,050
DMOSS	-	-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA	1,269	750	2,000	146	450	362	88	24.2%	2,000	
European Union	576	-	-	-	-	-	-	-	-	-
Led Projects	-	-	50	-	50	50	-	-	-	50
Transnet Limited	-	-	-	-	-	-	-	-	-	-
Unspecified	330	-	-	-	-	-	-	-	-	-
Western Cape Destination Marketing Organisation	-	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		246,291	269,125	269,910	66,405	257,736	254,422	3,315	1.3%	269,910
Capital expenditure of Transfers and Grants										
National Government:		421,059	517,719	517,719	19,977	203,920	232,159	(28,239)	-12.2%	517,719
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	2,904	10,557	10,557	654	6,691	6,218	472	7.6%	10,557	
Integrated Urban Development Grant	59,605	55,423	55,423	1,380	40,325	42,088	(1,764)	-4.2%	55,423	
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	32,462	25,652	25,652	4,680	23,272	19,851	3,421	17.2%	25,652	
Regional Bulk Infrastructure Grant	326,087	426,087	426,087	13,263	133,633	164,001	(30,368)	-18.5%	426,087	
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Provincial Government:		10,275	33,434	33,132	7,934	17,952	10,359	7,593	73.3%	33,132
Public Transport Maintenance & Construction	10,160	1,774	1,774	-	1,382	1,382	(0)	0.0%	1,774	
Acceleration of Housing Delivery Capital	115	-	-	-	-	-	-	-	-	-
Capital Human Settlement	-	20,000	30,158	7,934	16,571	8,498	8,073	95.0%	30,158	
Informal Settlements Upgrading Partnership Grant Capital	-	11,660	1,200	-	-	480	(480)	-100.0%	1,200	
Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify	-	-	-	-	-	-	-	-	-	-
Other grant providers:		31,195	20,000	28,000	(730)	(730)	-	(730)	-	28,000
Developers Contribution	31,195	20,000	28,000	(730)	(730)	-	(730)	-	-	28,000
European Union	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		462,529	571,153	578,851	27,181	221,142	242,519	(21,376)	-8.8%	578,851
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		708,819	840,278	848,762	93,586	478,879	496,940	(18,062)	-3.6%	848,762

9. EMPLOYEE RELATED COSTS

Supporting Table SC8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

WC023 Drakenstein - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		25,648	32,384	26,933	2,227	19,324	19,326	(2)	0%	26,933
Pension and UIF Contributions		1,453	1,527	1,526	130	1,120	1,075	45	4%	1,526
Medical Aid Contributions		358	376	376	33	285	272	13	5%	376
Motor Vehicle Allowance				124	19	138	129	9	7%	124
Cellphone Allowance		3,042	3,982	3,194	255	2,286	2,316	(30)	-1%	3,194
Housing Allowances		38	40	40	6	48	41	7	18%	40
Other benefits and allowances		4,302	2,971	4,394	394	3,369	3,284	85	3%	4,394
Sub Total - Councillors		34,842	41,280	36,588	3,064	26,570	26,442	128	0%	36,588
% increase	4		18.5%	5.0%						5.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		8,521	11,349	8,227	731	6,286	5,860	425	7%	8,227
Pension and UIF Contributions		1,073	1,320	1,024	91	781	733	48	7%	1,024
Medical Aid Contributions		133	134	138	12	107	101	5	5%	138
Overtime										
Performance Bonus		1,147	1,903	1,903			628	(628)	-100%	1,903
Motor Vehicle Allowance		571	766	713	63	538	547	(9)	-2%	713
Cellphone Allowance		130	154	124	10	93	88	5	5%	124
Housing Allowances		13	27	13	1	10	9	0	5%	13
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		11,587	15,653	12,142	908	7,814	7,967	(153)	-2%	12,142
% increase	4		35.1%	4.8%						4.8%
Other Municipal Staff										
Basic Salaries and Wages		490,741	576,525	597,611	45,362	407,579	410,623	(3,044)	-1%	597,611
Pension and UIF Contributions		96,958	113,372	98,496	7,670	69,075	69,035	40	0%	98,496
Medical Aid Contributions		30,978	33,906	36,966	2,980	25,464	25,987	(523)	-2%	36,966
Overtime		61,753	66,227	64,112	4,460	46,201	45,663	539	1%	64,112
Performance Bonus		38,970	41,061	40,176	46	40,599	41,063	(464)	-1%	40,176
Motor Vehicle Allowance		33,671	38,222	37,822	2,985	26,892	27,147	(255)	-1%	37,822
Cellphone Allowance		4,954	5,041	5,279	475	4,002	3,986	15	0%	5,279
Housing Allowances		5,787	4,397	4,473	339	3,072	3,544	(471)	-13%	4,473
Other benefits and allowances		14,046	14,520	11,549	924	9,446	8,003	1,443	18%	11,549
Payments in lieu of leave		4,623	7,775	7,775	780	7,308	5,523	1,784	32%	7,775
Long service awards		9,598	9,850	3,551						3,551
Post-retirement benefit obligations	2	32,976	36,293	34,249						34,249
Entertainment										
Scarcity										
Acting and post related allowance		1,196	1,101							
In kind benefits										
Sub Total - Other Municipal Staff		826,252	948,289	942,057	66,021	639,639	640,573	(935)	0%	942,057
% increase	4		14.8%	14.0%						14.0%
Total Parent Municipality		872,680	1,005,222	990,787	69,994	674,022	674,982	(960)	0%	990,787
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		872,680	1,005,222	990,787	69,994	674,022	674,982	(960)	0%	990,787
% increase	4		15.2%	13.5%						13.5%
TOTAL MANAGERS AND STAFF		837,839	963,942	954,199	66,930	647,452	648,540	(1,088)	0%	954,199

Councillors have the prerogative to structure their packages as long as the total amount does not exceed the amount that was gazetted.

10. CAPITAL EXPENDITURE

10.1 Supporting Table SC12

The table below reports on the monthly capital expenditure performance of the municipality.

WC023 Drakenstein - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,186	3,418	2,070	2,070	2,070	2,070	0	0.0%	0%
August	4,529	50,815	6,573	6,704	6,704	8,643	1,939	22.4%	1%
September	30,707	52,060	30,923	31,058	31,058	39,566	8,508	21.5%	4%
October	30,048	60,195	46,001	45,994	45,994	85,567	39,573	46.2%	6%
November	48,789	72,114	56,072	56,104	56,104	141,639	85,535	60.4%	8%
December	75,311	42,352	70,750	70,753	70,753	212,389	141,636	66.7%	10%
January	5,036	40,358	10,891	12,712	12,712	223,280	210,568	94.3%	2%
February	31,770	71,070	53,345	35,522	35,522	276,624	241,103	87.2%	5%
March	34,481	59,173	70,460	53,616	53,616	347,085	293,469	84.6%	8%
April	28,777	69,400	68,118	-	-	415,203	415,203	100.0%	0%
May	51,202	59,456	99,616	-	-	514,819	514,819	100.0%	0%
June	233,139	133,756	227,135	-	-	741,954	741,954	100.0%	0%
Total Capital expenditure	574,975	714,166	741,954	314,533					

10.2 Supporting Tables SC13

10.2.1 Supporting Table SC13a

WC023 Drakenstein - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		81,911	89,010	100,932	17,360	49,340	52,426	3,086	5.9%	100,932
Roads Infrastructure		487	300	251	-	185	185	0	0.0%	251
Roads		-	-	-	-	-	-	-	-	-
Road Structures		487	300	251	-	185	185	0	0.0%	251
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,793	33,555	46,047	4,968	26,052	24,614	(1,438)	-5.8%	46,047
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2,971	1,330	1,306	-	-	24	24	100.0%	1,306
LV Networks		38,822	32,225	44,741	4,968	26,052	24,590	(1,462)	-5.9%	44,741
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		235	3,295	3,075	-	2,075	2,475	400	16.2%	3,075
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		235	3,295	3,075	-	2,075	2,475	400	16.2%	3,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		39,396	51,860	51,558	12,392	21,028	25,152	4,123	16.4%	51,558
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		39,396	51,860	51,558	12,392	21,028	25,152	4,123	16.4%	51,558
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2025/26									
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Community Assets		2,814	6,100	7,229	110	1,148	2,883	1,735	60.2%	7,229	
Community Facilities		2,660	5,350	6,300	110	538	2,273	1,735	76.3%	6,300	
Halls											
Centres		130	400	657	110	397	308	(90)	-29.1%	657	
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries			350	200			50	50	100.0%	200	
Cemeteries/Crematoria		2,419	3,000	5,000		141	1,765	1,624	92.0%	5,000	
Police		112	300	345			150	150	100.0%	345	
Parks			200	97						97	
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls			1,100								
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities		154	750	929		610	610	0	0.0%	929	
Indoor Facilities											
Outdoor Facilities		154	750	929		610	610	0	0.0%	929	
Capital Spares											
Heritage assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets		886	2,300	1,724	190	655	337	(317)	-94.0%	1,724	
Operational Buildings		886	2,300	1,724	190	655	337	(317)	-94.0%	1,724	
Municipal Offices		886	2,300	1,724	190	655	337	(317)	-94.0%	1,724	
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets			300	40			40	40	100.0%	40	
Servitudes											
Licences and Rights			300	40			40	40	100.0%	40	
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications			300	40			40	40	100.0%	40	
Load Settlement Software Applications											
Unspecified											
Computer Equipment		6,129	7,135	9,867	1,213	6,336	4,145	(2,191)	-52.9%	9,867	
Computer Equipment		6,129	7,135	9,867	1,213	6,336	4,145	(2,191)	-52.9%	9,867	
Furniture and Office Equipment		1,915	1,199	3,327	272	1,028	1,174	146	12.4%	3,327	
Furniture and Office Equipment		1,915	1,199	3,327	272	1,028	1,174	146	12.4%	3,327	
Machinery and Equipment		6,568	10,300	11,971	2,211	6,615	7,165	550	7.7%	11,971	
Machinery and Equipment		6,568	10,300	11,971	2,211	6,615	7,165	550	7.7%	11,971	
Transport Assets		30,094	32,410	35,673	6,526	16,522	12,002	(4,521)	-37.7%	35,673	
Transport Assets		30,094	32,410	35,673	6,526	16,522	12,002	(4,521)	-37.7%	35,673	
Land			2,777	500	8	8	100	92	92.3%	500	
Land			2,777	500	8	8	100	92	92.3%	500	
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Living resources											
Mature											
Policing and Protection											
Zoological plants and animals											
Immature											
Policing and Protection											
Zoological plants and animals											
Total Capital Expenditure on new assets	1	130,317	151,531	171,262	27,890	81,653	80,273	(1,381)	-1.7%	171,262	

10.2.2 Supporting Table SC13b

WC023 Drakenstein - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		59,590	41,569	48,714	4,680	43,295	40,896	(2,399)	-5.9%	48,714
Roads Infrastructure		53,919	38,869	46,776	4,680	41,359	38,961	(2,399)	-6.2%	46,776
Roads		53,919	38,869	46,776	4,680	41,359	38,961	(2,399)	-6.2%	46,776
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		400	2,700	1,938	-	1,935	1,935	0	0.0%	1,938
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		400	1,500	738	-	738	738	0	0.0%	738
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	1,200	1,200	-	1,197	1,197	(0)	0.0%	1,200
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,271	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		5,271	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		1,397	3,210	1,343	185	821	788	(33)	-4.2%	1,343
Operational Buildings		1,397	3,210	1,343	185	821	788	(33)	-4.2%	1,343
Municipal Offices		1,397	3,210	1,343	185	821	788	(33)	-4.2%	1,343
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		1,921	-	-	-	-	-	-	-	-
Transport Assets		1,921	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	62,909	44,779	50,057	4,865	44,115	41,684	(2,431)	-5.8%	50,057

10.2.3 Supporting Table SC13C

WC023 Drakenstein - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		194,711	230,155	231,745	16,359	154,675	158,969	4,294	2.7%	227,055
Roads Infrastructure		16,195	14,574	17,362	977	13,502	13,420	(82)	-0.6%	14,574
Roads		865	783	979	392	560	324	(236)	-72.6%	783
Road Structures		15,330	13,791	16,383	585	12,942	13,096	154	1.2%	13,791
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		75,843	93,826	96,793	6,845	61,780	63,782	2,001	3.1%	92,551
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3,991	4,747	4,747	653	3,060	3,275	214	6.5%	4,747
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,031	1,077	1,077	271	1,037	692	(345)	-49.9%	1,077
LV Networks		70,821	88,002	90,969	5,922	57,683	59,815	2,132	3.6%	86,726
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30,264	36,801	33,446	2,579	20,844	21,951	1,108	5.0%	36,036
Dams and Weirs		56	293	268	-	7	95	87	92.3%	293
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		12	20	20	-	-	4	4	100.0%	20
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		30,196	36,489	33,159	2,579	20,836	21,852	1,016	4.7%	35,723
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		38,774	47,497	46,386	3,178	32,212	33,206	994	3.0%	46,511
Pump Station		1,963	5,007	3,067	133	1,829	2,488	659	26.5%	5,007
Reticulation		36,811	42,404	43,319	3,045	30,383	30,718	335	1.1%	41,418
Waste Water Treatment Works		-	87	-	-	-	-	-	-	87
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		33,635	37,456	37,758	2,780	26,338	26,610	272	1.0%	37,383
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		33,635	37,456	37,758	2,780	26,338	26,610	272	1.0%	37,383
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		95,884	115,671	122,812	10,928	82,663	82,141	(522)	-0.6%	114,584
Community Facilities		95,884	115,671	122,812	10,928	82,663	82,141	(522)	-0.6%	114,584
Halls										
Centres		95,618	115,410	122,431	10,928	82,585	81,996	(589)	-0.7%	114,323
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space		266	261	381	-	77	144	67	46.6%	261
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		539	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings		539								
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	85	85	-	-	28	28	100.0%	85
Revenue Generating		-	85	85	-	-	28	28	100.0%	85
Improved Property		-	85	85	-	-	28	28	100.0%	85
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		722	935	1,201	37	574	761	187	24.6%	935
Biological or Cultivated Assets		722	935	1,201	37	574	761	187	24.6%	935
Intangible Assets		2,833	4,416	4,403	169	1,594	2,393	799	33.4%	4,416
Servitudes										
Licences and Rights		2,833	4,416	4,403	169	1,594	2,393	799	33.4%	4,416
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		2,833	4,416	4,403	169	1,594	2,393	799	33.4%	4,416
Load Settlement Software Applications										
Unspecified										
Computer Equipment		5,866	6,540	6,777	464	4,689	4,767	78	1.6%	6,540
Computer Equipment		5,866	6,540	6,777	464	4,689	4,767	78	1.6%	6,540
Furniture and Office Equipment		2,747	3,130	3,129	215	2,038	2,177	139	6.4%	3,130
Furniture and Office Equipment		2,747	3,130	3,129	215	2,038	2,177	139	6.4%	3,130
Machinery and Equipment		38,253	48,674	49,416	5,008	29,896	31,371	1,476	4.7%	48,663
Machinery and Equipment		38,253	48,674	49,416	5,008	29,896	31,371	1,476	4.7%	48,663
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	341,555	409,606	419,567	33,182	276,127	282,607	6,479	2.3%	405,409

10.2.4 Supporting Table SC13d

WC023 Drakenstein - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		153,438	180,669	180,669	13,833	125,897	123,601	(2,296)	-1.9%	180,669
Roads Infrastructure		38,394	40,884	40,884	3,295	29,645	28,676	(969)	-3.4%	40,884
Roads		30,929	32,434	32,434	2,655	23,801	22,951	(850)	-3.7%	32,434
Road Structures		7,464	8,450	8,450	641	5,844	5,725	(119)	-2.1%	8,450
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3,886	4,212	4,212	334	3,013	2,925	(88)	-3.0%	4,212
Drainage Collection		3,886	4,212	4,212	334	3,013	2,925	(88)	-3.0%	4,212
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37,498	48,447	48,447	3,219	30,324	31,076	752	2.4%	48,447
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4,142	4,483	4,483	355	3,210	3,115	(95)	-3.0%	4,483
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		3,852	5,727	5,727	331	3,236	3,362	126	3.8%	5,727
MV Substations		3,983	4,497	4,497	342	3,116	3,051	(65)	-2.1%	4,497
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		15,972	18,687	18,687	1,371	12,603	12,628	26	0.2%	18,687
LV Networks		9,550	15,054	15,054	820	8,160	8,920	760	8.5%	15,054
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25,583	36,980	36,980	2,899	26,241	25,528	(713)	-2.8%	36,980
Dams and Weirs		641	226	226	18	160	156	(4)	-2.7%	226
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		8,524	9,367	9,367	732	6,628	6,453	(175)	-2.7%	9,367
Pump Stations		1,116	1,232	1,232	96	869	846	(22)	-2.8%	1,232
Water Treatment Works		476	10,011	10,011	781	7,080	6,893	(186)	-2.7%	10,011
Bulk Mains		4,624	5,203	5,203	397	3,616	3,537	(78)	-2.2%	5,203
Distribution		9,377	10,012	10,012	805	7,245	7,012	(233)	-3.3%	10,012
Distribution Points		825	929	929	71	645	631	(14)	-2.2%	929
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		42,225	42,622	42,622	3,624	32,227	30,839	(1,388)	-4.5%	42,622
Pump Station		2,006	2,207	2,207	172	1,560	1,519	(41)	-2.7%	2,207
Reticulation		33,973	33,794	33,794	2,916	25,849	24,663	(1,185)	-4.8%	33,794
Waste Water Treatment Works		6,247	6,620	6,620	536	4,818	4,656	(162)	-3.5%	6,620
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,851	7,525	7,525	462	4,446	4,557	110	2.4%	7,525
Landfill Sites		5,192	6,640	6,640	406	3,908	4,010	102	2.5%	6,640
Waste Transfer Stations		659	885	885	57	538	547	9	1.6%	885
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2024/25				Budget Year 2025/26				Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Community Assets		13,634	15,038	15,038	1,170	10,611	10,338	(273)	-2.6%	15,038
Community Facilities		6,262	6,877	6,877	538	4,869	4,739	(129)	-2.7%	6,877
Halls		2,138	2,353	2,353	184	1,663	1,620	(43)	-2.7%	2,353
Centres		-	-	-	-	-	-	-	-	-
Crèches		1,090	676	676	94	764	670	(94)	-14.1%	676
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,056	1,162	1,162	91	821	800	(21)	-2.7%	1,162
Cemeteries/Crematoria		296	330	330	25	231	226	(5)	-2.4%	330
Police		-	-	-	-	-	-	-	-	-
Parks		1,682	2,355	2,355	144	1,390	1,425	35	2.5%	2,355
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		7,372	8,162	8,162	633	5,742	5,599	(143)	-2.6%	8,162
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		7,372	8,162	8,162	633	5,742	5,599	(143)	-2.6%	8,162
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		58,984	64,797	64,797	5,063	45,864	44,648	(1,216)	-2.7%	64,797
Operational Buildings		24,494	26,459	26,459	2,102	18,973	18,407	(567)	-3.1%	26,459
Municipal Offices		24,494	26,459	26,459	2,102	18,973	18,407	(567)	-3.1%	26,459
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		34,490	38,338	38,338	2,960	26,890	26,241	(649)	-2.5%	38,338
Staff Housing		642	666	666	55	493	474	(19)	-4.0%	666
Social Housing		33,847	37,673	37,673	2,905	26,397	25,767	(630)	-2.4%	37,673
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		430	687	687	37	369	390	21	5.3%	687
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		430	687	687	37	369	390	21	5.3%	687
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		430	687	687	37	369	390	21	5.3%	687
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		5,811	6,194	6,194	499	4,488	4,342	(146)	-3.4%	6,194
Computer Equipment		5,811	6,194	6,194	499	4,488	4,342	(146)	-3.4%	6,194
Furniture and Office Equipment		2,937	3,805	3,805	252	2,377	2,396	19	0.8%	3,805
Furniture and Office Equipment		2,937	3,805	3,805	252	2,377	2,396	19	0.8%	3,805
Machinery and Equipment		5,400	5,054	5,054	464	4,058	3,826	(232)	-6.1%	5,054
Machinery and Equipment		5,400	5,054	5,054	464	4,058	3,826	(232)	-6.1%	5,054
Transport Assets		6,823	7,298	7,298	586	5,274	5,106	(168)	-3.3%	7,298
Transport Assets		6,823	7,298	7,298	586	5,274	5,106	(168)	-3.3%	7,298
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	247,456	283,543	283,543	21,903	198,937	194,646	(4,291)	-2.2%	283,543

10.2.5 Supporting Table SC13e

WC023 Drakenstein - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		364,777	498,499	498,528	19,072	180,960	214,856	33,895	15.8%	498,528
Roads Infrastructure		16,462	6,156	8,382	327	3,350	3,641	291	8.0%	8,382
Roads		14,947	3,926	2,774	-	1,382	1,582	200	12.6%	2,774
Road Structures		1,514	2,230	5,608	327	1,968	2,059	91	4.4%	5,608
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		7,640	6,000	6,025	-	5,793	6,025	232	3.9%	6,025
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		7,640	6,000	6,025	-	5,793	6,025	232	3.9%	6,025
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		27,194	26,552	28,012	2,750	18,827	19,292	464	2.4%	28,012
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		3,010	1,500	1,500	529	1,101	572	(529)	-92.5%	1,500
MV Substations		2,904	10,557	10,557	654	6,691	6,038	(652)	-10.8%	10,557
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,436	5,620	5,599	414	4,875	5,599	724	12.9%	5,599
LV Networks		15,844	8,875	10,356	1,153	6,161	7,082	921	13.0%	10,356
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,081	20,985	23,446	2,160	14,963	17,819	2,857	16.0%	23,446
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		558	350	-	-	-	-	-	-	-
Distribution		13,217	18,785	21,596	1,698	14,500	16,069	1,569	9.8%	21,596
Distribution Points		1,306	1,850	1,850	462	462	1,750	1,288	73.6%	1,850
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		298,400	438,807	432,662	13,834	138,028	168,079	30,052	17.9%	432,662
Pump Station		1,462	1,000	1,000	105	282	47	(235)	-505.1%	1,000
Reticulation		5,879	7,100	4,850	239	3,496	3,586	90	2.5%	4,850
Waste Water Treatment Works		291,058	430,707	426,812	13,490	134,250	164,447	30,197	18.4%	426,812
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC023 Drakenstein - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		10,492	9,502	12,054	1,420	2,928	3,930	1,001	25.5%	12,054
Community Facilities		2,628	1,900	1,455	-	144	482	338	70.1%	1,455
Halls		1,760	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purvis		868	1,900	1,455	-	144	482	338	70.1%	1,455
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		7,864	7,602	10,599	1,420	2,784	3,448	664	19.2%	10,599
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		7,864	7,602	10,599	1,420	2,784	3,448	664	19.2%	10,599
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		6,481	9,855	10,053	369	4,876	6,343	1,467	23.1%	10,053
Operational Buildings		6,481	9,855	10,053	369	4,876	6,343	1,467	23.1%	10,053
Municipal Offices		6,481	9,855	10,053	369	4,876	6,343	1,467	23.1%	10,053
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	381,749	517,856	520,635	20,861	188,764	225,128	36,364	16.2%	520,635

11. REPORTING ON THE SDBIP PERFORMANCE

Overview

Reporting on the Top-layer SDBIP (pre-determined objectives) is reported to the Council on a quarterly basis. This document is compiled by the Performance Management Section. No material variances were identified for Quarter 3.

12. CITY MANAGER'S QUALITY CERTIFICATION

Quality Certificate

I, **Johannes Henricus Leibbrandt**, the City Manager of Drakenstein Municipality, hereby certify that -

X	the monthly budget statement
X	quarterly report on the implementation of the budget and financial state of affairs of the municipality
	mid-year budget and performance assessment

for the month of March 2026 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name Dr. Johan Leibbrandt
City Manager of Drakenstein Municipality (WC023)

Signature:

Date



16 April 2026

13. ANNEXURE A: COST CONTAINMENT

SERIAL NUMBER	EXPENDITURE MEASURES AS PRESCRIBED	APPROVED BUDGET	QUARTER 1 EXPENDITURE	QUARTER 2 EXPENDITURE	QUARTER 3 EXPENDITURE	QUARTER 4 EXPENDITURE	TOTAL EXPENDITURE TO DATE	PERCENTAGE OF BUDGETED EXPENDITURE	AVAILABLE BUDGETED EXPENDITURE
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I
1	Consultants	43,754,944	3,074,276	7,980,316	6,324,963	0	17,379,554	39.7%	26,375,390
2	Vehicles used for political office bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistance	1,659,318	180,127	246,043	106,340	0	532,510	32.1%	1,126,808
4	Domestic Accomodation	484,204	19,300	138,615	25,762	0	183,677	37.9%	300,527
5	Sponsorship, Events and Catering	822,809	178,994	120,445	151,356	0	450,795	0.0%	372,014
6	Communication	4,428,707	850,194	1,022,317	887,168	0	2,759,680	62.3%	1,669,027
7	Conference, Meetings and Study Tours	955,032	132,104	55,601	0	0	187,705	19.7%	767,327
8	Other related expenditure items	0	0	0	0	0	0	0.0%	0
9	Total	52,105,014	4,434,995	9,563,337	7,495,589	0	21,493,921	41.3%	30,611,093

14. ANNEXURE B: ACTUAL BORROWINGS

SERIAL NUMBER	EXTERNAL LOANS PROVIDERS	INTEREST RATES	START DATE OF LOAN	TERM ENDING DATE	OPENING BALANCE 01/03/2026	CAPITAL REDEEMED	NEW LOANS TAKEN UP	CLOSING BALANCE 31/03/2026
COLUMN REFERENCE	A	B	C	D	E	F	G	H
1	STANDARD BANK	10.97%	12 December 2019	30 June 2028	14,115,274	0	0	14,115,274
2	STANDARD BANK	11.44%	12 December 2019	30 June 2028	323,551,856	0	0	323,551,856
3	NEDBANK	11.48%	29 November 2019	31 December 2029	126,259,359	0	0	126,259,359
4	DBSA	10.73%	31 December 2019	30 June 2037	851,390,974	0	0	851,390,974
5	TOTALS				1,315,317,463	0	0	1,315,317,463

14. ANNEXURE B1: EXTRACT FROM S&P GLOBAL RATINGS

Ratings List		
Ratings list		
Absa Bank Ltd.		
Ratings Affirmed		
<u>Absa Bank Ltd.</u>		
Issuer Credit Rating		
South Africa National Scale	zaAA+/-/zaA-1+	
African Bank Ltd.		
Upgraded		
	To	From
<u>African Bank Ltd.</u>		
Issuer Credit Rating		
South Africa National Scale	zaA/-/zaA-1	zaA/-/zaA-2
Upgraded; Outlook Action		
	To	From
<u>African Bank Ltd.</u>		
Issuer Credit Rating		
	B+/Stable/B	B/Positive/B
BNP Paribas		
Ratings Affirmed		
<u>BNP Paribas Personal Finance South Africa Ltd.</u>		
Issuer Credit Rating		
South Africa National Scale	zaAA/-/zaA-1+	
Capitec Bank Ltd.		
Ratings Affirmed		
<u>Capitec Bank Ltd.</u>		
Issuer Credit Rating		
	BB-/Positive/B	
South Africa National Scale	zaAA/-/zaA-1+	
Development Bank of Southern Africa Ltd.		
Ratings Affirmed		
<u>Development Bank of Southern Africa Ltd.</u>		
Issuer Credit Rating		
Foreign Currency	BB-/Positive/B	
Local Currency	BB/Positive/B	

14. ANNEXURE B1: EXTRACT FROM S&P GLOBAL RATINGS (CONTINUED)

Ratings list	
Senior Unsecured	BB
FirstRand Ltd.	
Ratings Affirmed	
<u>FirstRand Ltd.</u>	
Issuer Credit Rating	B/Positive/B
South Africa National Scale	zaA-/-/zaA-2
<u>FirstRand Bank Ltd.</u>	
Issuer Credit Rating	BB-/Positive/B
South Africa National Scale	zaAA+/-/zaA-1+
Investec Bank Ltd.	
Ratings Affirmed	
<u>Investec Bank Ltd.</u>	
Issuer Credit Rating	BB-/Positive/B
South Africa National Scale	zaAA+/-/zaA-1+
Nedbank Group Ltd.	
Ratings Affirmed	
<u>Nedbank Ltd.</u>	
Issuer Credit Rating	BB-/Positive/B
South Africa National Scale	zaAA+/-/zaA-1+

Masvongo, C. (2025, July 1). Various Rating Actions Taken On South African Banks On Stable Real Estate Prices And Moderate Lending Growth.

https://personal.nedbank.co.za/content/dam/group/pdf/11_credit-ratings/s-p/snp-nedbank-limited-ratings-direct-01-jul-2025.pdf

15. ANNEXURE C: BANK AND INVESTMENTS BALANCE CONFIRMATION CERTIFICATE

I, **Rozan Jaftha**, the Chief Audit Executive of Drakenstein Municipality, hereby certify that the below balances agree with the actual document received from the financial institutions –

Serial Number	Type of Balance	Account Number	Balance as at 28/02/2026	Balance as at 31/03/2026
Col. Ref	A	B	C	D
1	Monthly Bank Balance			
2	Nedbank Primary	1227504519	R314,093,031.97	R551,469,086.96
3	Nedbank Traffic Fines	1229061800	R0.00	R0.00
4	Nedbank Motor Vehicle Licensing	1229061819	R0.00	R0.00
5	Nedbank Billing Receipts	1229061835	R0.00	R0.00
6	Nedbank Sundry Receipts	1229061843	R0.00	R0.00
7	Total		R314,093,031.97	R551,469,086.96
8	Monthly Investments Balance			
9	ABSA Bank	93-5338-8392	R152,038,565.20	R152,968,291.44
10	ABSA Bank	93-5591-4684	R52,620,170.85	R52,941,946.80
11	ABSA Bank	90-5907-5162	R70.59	R70.59
12	ABSA Bank	20-8216-0159	R225,000,000.00	R225,000,000.00
13	ABSA Bank	20-8220-6468	R50,000,000.00	R0.00
14	African Bank	11000611166	R210,944,376.35	R212,279,105.22
15	African Bank	214873	R225,000,000.00	R225,000,000.00
16	African Bank	215363	R50,000,000.00	R0.00
17	Nedbank	03/7881536373/000052	R1,750,376.19	R1,867,749.32
18	Nedbank (Eskom Guarantee)	03/7881182954/000002	R17,825,000.00	R17,825,000.00
19	Standard Bank	07 875 830 0 - 067	R104,906,647.13	R105,516,973.88
20	Standard Bank	07 875 830 0 - 068	R100,703,697.32	R101,281,019.20
21	Standard Bank	07 875 830 0 - 069	R0.00	R200,443,835.62
22	Total		R1,190,788,903.63	R1,295,123,992.07
23	Grand Total		R1,504,881,935.60	R1,846,593,079.03

Print Name Rozan Jaftha

Chief Audit Executive of Drakenstein Municipality (WC023)

Signature: _____

Date

16 April 2026

16. ANNEXURE D: BANK RECONCILIATION

SERIAL NUMBER	DESCRIPTION	Nedbank Primary Account 1227504519	Nedbank Billing Receipt Account 1229061835	Nedbank Traffic Account 1229061800	Nedbank Motor Vehicle Licencing Account 1229061819	Nedbank Sundry Receipts Account 1229061843	TOTALS
COLUMN REFERENCE	A	B	C	D	E	F	G
1	Cashbook balance - beginning of the month	175,038,626	(2,113,169)	6,720	2,586	(189,260)	172,745,503
2	Add: Receipts	610,177,642	179,497,376	1,282,599	702,390	12,919,665	804,579,672
3	Add: Investments withdrawn	103,974,562	-	-	-	-	103,974,562
4	Less: Investments made	(200,000,000)	-	-	-	-	(200,000,000)
5	Less: Payments	(358,126,705)	-	-	-	-	(358,126,705)
6	Add/Less: Sweeping of Balance	192,345,105	(177,384,306)	(1,257,819)	(676,390)	(13,026,590)	0
7	Cashbook balance - end of period of the month	523,409,230	(99)	31,500	28,586	(296,185)	523,173,032
8	Balance as per bank statement	551,469,087	-	-	-	-	551,469,087
9	Add: Transactions receipt on cash book, but not reflecting on bank statement						-
10	Cashier receipts not yet banked	861,042	-	-	-	-	861,042
11	Third party receipts received but not banked: Easypay	1,527,906	-	-	-	-	1,527,906
12	Less: Payments issued in cash book, but not reflecting on bank statement						-
13	ACB (Automatic Clearing Bureau) payments/System generated payments	(2,037,694)	-	-	-	-	(2,037,694)
14	Postdated payments/System generated payments	(21,636,909)	-	-	-	-	(21,636,909)
15	Less: Transactions on bank statement, but not reflecting in cashbook						-
16	Electronic transfers received in bank statement not yet receipted	(6,774,202)	(6,827,065)	-	-	(592,085)	(14,193,352)
17	Add: Sweeping of bank balances due to timing differences						-
18	Add: Sweeping of Balance	-	6,826,966	31,500	28,586	295,900	7,182,952
19	Balance as per cash book	523,409,230	(99)	31,500	28,586	(296,185)	523,173,032

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE

2025/2026 DETAILED CAPITAL BUDGET PER DEPARTMENT: 31 MARCH 2026									
Serial Number	Department	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual) /Budget	Perc
Column Reference	A	B	C	D	E	F	G	H	I
1	Office of the City Manager	0	21,000	17,478	0	0	0.00%	17,478	0.00%
2	Corporate and Planning Services	7,980,000	9,869,942	1,266,384	6,461,402	6,461,402	65.47%	7,727,786	78.30%
3	Safety and Community Services	80,587,131	81,784,333	32,358,091	28,531,136	28,531,136	34.89%	60,889,227	74.45%
4	Financial Services	500,000	302,250	0	91,685	91,685	30.33%	91,685	30.33%
5	Engineering Services	624,355,159	649,771,561	351,092,042	279,448,959	279,448,959	43.01%	630,541,001	97.04%
6	Department of Chief Audit Executive	0	55,000	47,300	0	0	0.00%	47,300	0.00%
7	Department of Risk	28,000	0	0	0	0	0.00%	0	0.00%
8	Communication	715,658	150,000	115,590	0	0	0.00%	115,590	77.06%
9	Grand Total	714,165,948	741,954,086	384,896,886	314,533,181	314,533,181	42.39%	699,430,067	94.27%

2025/2026 DETAILED CAPITAL BUDGET PER GRANT FUNDING: 31 MARCH 2026									
Serial Number	Department	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual) /Budget	Perc
Column Reference	A	B	C	D	E	F	G	H	I
1	Safety and Community Services	31,660,000	31,358,389	3,400,000	16,570,500	16,570,500	52.84%	19,970,500	63.68%
2	Engineering Services	519,493,044	519,493,044	309,190,117	205,302,041	205,302,041	39.52%	514,492,158	99.04%
3	Grand Total	551,153,044	550,851,433	312,590,117	221,872,541	221,872,541	40.28%	534,462,659	97.02%

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 MARCH 2026															
Serial Number	Department	Cost Centre Description	Project Owner	Votenummer	Description	Funding Source	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual)/Budget	Perc	
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
4	Office of the City Manager														
5	Office of the City Manager	Office Of The City Manager	City Manager	20106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	21,000	17,478	-	-	0%	17,478	0%	
6	Total Office of the City Manager														
								21,000	17,478	-	-	0.00%	17,478	0.00%	
7	Corporate and Planning Services														
8	Corporate and Planning Services	Office of the Senior Manager: Legal and Administration	Nicola October	31106460020CROSSZZWM	C/O FURNITURE & OFFICE EQUIPMENT	CRR	80,000	-	-	-	-	0.00%	-	0.00%	
9	Corporate and Planning Services	Executive Director: Coporate Services	Seraj Johaar	30106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	80,000	-	-	-	100.00%	-	100.00%	
10	Corporate and Planning Services	Administrative Support Services Division	Francois Goosen	31306460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	195,868	-	121,622	121,622	62.09%	121,622	62.09%	
11	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106460020CROSSZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	45,000	45,000	-	24,439	24,439	54.31%	24,439	54.31%	
12	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106470020CROSSZZWM	ICT EQUIPMENT: TIME & ATTENDANCE SYSTEM	CRR	1,019,000	744,000	106,061	-	-	0.00%	106,061	14.26%	
13	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106567020CROSSZZWM	PURCHASE OF INVERTER	CRR	50,000	50,000	-	-	-	0.00%	-	0.00%	
14	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106460020CROSSZZWM	C/O OFFICE FURNITURE AND EQUIPMENT	CRR	-	200,000	-	-	-	0.00%	-	0.00%	
15	Corporate and Planning Services	Labour Relations Management Section	Nokuzuka Matolengwe	32406460020CROSSZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	250,000	-	-	-	100.00%	-	100.00%	
16	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	33106470020CROSSZZWM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	4,000,000	7,384,036	1,017,682	5,993,620	5,993,620	0.00%	7,011,302	0.00%	
17	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	33106191420CROSSZZWM	INTANGIBLE ASSETS: SOFTWARE AND LICE	CRR	-	-	-	-	-	0.00%	-	0.00%	
18	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	33106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	20,000	-	2,434	2,434	100.00%	2,434	100.00%	
19	Corporate and Planning Services	Office of the Executive Mayor	Nicola October	35306460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	14,003	-	8,036	8,036	100.00%	8,036	100.00%	
20	Corporate and Planning Services	Housing Administration: Paarl East & Wellington	Ursela Johanneson	45146460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	30,000	30,765	19,238	765	765	0.00%	20,003	0.00%	
21	Corporate and Planning Services	Administrative Support: Planning and Economic Development	David Delaney	60206470020CROSSZZWM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	85,000	121,500	-	78,388	78,388	64.52%	78,388	64.52%	
22	Corporate and Planning Services	Land Use Planning Division	Henk Strijdom	61206470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	155,000	113,830	-	112,921	112,921	99.20%	112,921	99.20%	
23	Corporate and Planning Services	Land Use Planning Division	Henk Strijdom	61206460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	40,000	-	27,800	27,800	69.50%	27,800	69.50%	
24	Corporate and Planning Services	Building Control Divisions	Charl Petersen	61506470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	160,000	160,000	-	47,967	47,967	29.98%	47,967	29.98%	
25	Corporate and Planning Services	Lea & Tourism Division	Cheryl Phillips	62106470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	176,000	102,440	102,440	-	-	0.00%	102,440	100.00%	
26	Corporate and Planning Services	Lea & Tourism Division	Cheryl Phillips	62106567020CROSSZZWM	BUILDINGS: REFURBISHMENT OF AREDSNESS	CRR	685,000	-	-	-	-	0.00%	-	0.00%	
27	Corporate and Planning Services	Lea & Tourism Division	Cheryl Phillips	62106460020CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%	
28	Corporate and Planning Services	Lea & Tourism Division	Cheryl Phillips	62106433020CROSSZZWM	LV NETWORKS	CRR	-	-	-	21,201	21,201	100.00%	21,201	100.00%	
29	Corporate and Planning Services	Tourism Section	Cheryl Phillips	62306460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	125,000	85,000	14,263	22,209	22,209	26.13%	36,472	42.91%	
30	Corporate and Planning Services	Tourism Section	Cheryl Phillips	62306563520CROSSZZWM	P-CNIN COM FAC STALLS	CRR	1,100,000	-	-	-	-	0.00%	-	0.00%	
31	Corporate and Planning Services	Environmental Management Division	Cindy Winter	63106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	20,000	19,500	6,700	-	-	0.00%	6,700	34.36%	
32	Corporate and Planning Services	Environmental Management Division	Cindy Winter	63106563520CROSSZZWM	EXTENSION OFFICE SPACE - ARBORETUM CLASS	CRR	250,000	214,000	-	-	-	0.00%	-	0.00%	
33	Total Corporate Services														
							7,980,000	9,869,942	1,266,384	6,461,402	6,461,402	65.47%	7,727,786	78.30%	
34	Safety and Community Services														
35	Safety and Community Services	Paarl Cemeteries: Administration	Malusi Mdoda	41216456020CROSSZZWM	TOOLS OF TRADE	CRR	400,000	400,000	34,591	350,398	350,398	87.60%	384,989	96.25%	
36	Safety and Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	41276492420CROSSZZWM	ACQUISITION OF LAND FOR NEW CEMETERY	CRR	500,000	500,000	260,870	7,739	7,739	1.55%	268,609	53.72%	
37	Safety and Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	41276563520CROSSZZWM	DEVELOP NIEUWEDRIFT CEMETRIES	CRR	3,000,000	5,000,000	4,103,209	141,027	141,027	2.82%	4,244,236	84.88%	
38	Safety and Community Services	Orleans Park: Administration	Jeremy Schoonraad	41306420420CROSSZZWM	REPLACEMENT OF VEHICLES	CRR	500,000	-	-	-	-	0.00%	-	0.00%	
39	Safety and Community Services	Orleans Park: Administration	Jeremy Schoonraad	41306563520CROSSZZWM	UPGRADING OF FACILITIES	CRR	1,000,000	904,721	390,867	247,316	247,316	0.00%	638,183	0.00%	
40	Safety and Community Services	Antonieslei Holiday Resort: Administration	Jeremy Schoonraad	41326563520CROSSZZWM	UPGRADING OF FACILITIES	CRR	1,000,000	1,000,000	300,720	511,303	511,303	51.13%	812,023	81.20%	
41	Safety and Community Services	Saron Holiday Resort: Administration	Jeremy Schoonraad	41346563520CROSSZZWM	UPGRADING OF FACILITIES	CRR	800,000	630,400	82,783	-	-	0.00%	82,783	13.13%	
42	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416420420CROSSZZWM	PURCHASE OF HIGH RIDER BAKKIE	CRR	800,000	-	-	-	-	0.00%	-	0.00%	
43	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416456020CROSSZZWM	TOOLS OF TRADE	CRR	400,000	377,232	17,790	357,795	357,795	94.85%	375,584	99.56%	
44	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	100,744	22,870	71,625	71,625	71.10%	94,495	93.80%	
45	Safety and Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	41426563520CROSSZZWM	UPGRADING OF PARKS AND MAIN ROADS	CRR	1,000,000	526,406	301,587	-	-	0.00%	301,587	57.29%	
46	Safety and Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	41426563520CROSSZZWM	UPGRADING OF PARKS AND MAIN ROUTES	CRR	600,000	300,000	275,782	-	-	0.00%	275,782	91.93%	
47	Safety and Community Services	Wellington Parks: Administration	Jeremy Schoonraad	41436563520CROSSZZWM	EQUIPMENT: PLAYGROUNDS AND PARKS	CRR	300,000	628,908	483,202	144,000	144,000	22.90%	627,202	99.73%	
48	Safety and Community Services	Arboretum: Maintenance	Jeremy Schoonraad	41486563520CROSSZZWM	ARBORETUM CLIMATE PARK	CRR	200,000	97,445	74,984	-	-	0.00%	74,984	76.95%	
49	Safety and Community Services	Paarl Mountain Nature Reserve Administration	Jeremy Schoonraad	41496472420CROSSZZWM	UPGRADING OF IAN PHILIPS ROAD	CRR	500,000	-	-	-	-	0.00%	-	0.00%	
50	Safety and Community Services	Paarl Mountain Nature Reserve Maintenance	Jeremy Schoonraad	41506456020CROSSZZWM	P-CNIN MACHINERY & EQUIP	CRR	75,000	79,213	33,000	4,213	4,213	5.32%	37,213	46.98%	
51	Safety and Community Services	Swimming Pools Administration	Yvette Tsolo	41606563520CROSSZZWM	UPGRADE SWIMMING POOLS	CRR	600,000	600,000	273,062	241,376	241,376	0.00%	514,438	0.00%	

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 MARCH 2026															
Serial Number	Department	Cost Centre Description	Project Owner	Votenummer	Description	Funding Source	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual)/Budget	Perc	
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
52	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N8ZZWM	TOOLS OF TRADE	CRR	370,000	504,584	310,500	66,528	66,528	13.18%	377,028	74.72%	
53	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CROM7ZZWM	CONTAINERISED SPECTATOR SEATING DAL	CRR	350,000	289,800	289,800	-	-	0.00%	289,800	100.00%	
54	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CROMAZZWM	HERMON SPORTFIELD	CRR	400,000	325,616	-	325,615	325,615	100.00%	325,615	100.00%	
55	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MEZZ2	DAL SPORTS STADIUM: UPGRADING FACILITYÁ	CRR	2,552,131	3,000,000	2,608,696	-	-	0.00%	2,608,696	0.00%	
56	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MGZ13	DEVELOPMENT OF DE KRAAL SPORT COMPLEX	CRR	1,000,000	9,850,000	1,360,127	1,611,182	1,611,182	41.85%	2,971,309	77.18%	
57	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N9ZZWM	C/O SPORTS EQUIPMENT: DALIOSAPATH STADIUM	CRR	-	-	-	-	-	0.00%	-	0.00%	
58	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR1ACZZWM	C/O CONTAINERISED SPECTATOR SEATING DAL	CRR	-	284,025	-	284,025	284,025	100.00%	284,025	100.00%	
59	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CROMCZZWM	NETBALL COURT WARDS	CRR	-	30,000	-	-	-	0.00%	-	0.00%	
60	Safety and Community Services	Gouda Sports Grounds: Maintenance	Yvette Tsolo	41696563520CR9MUZZ16	GOUDA SPORTSFIELDS	CRR	400,000	400,000	172,672	173,196	173,196	43.30%	345,868	86.47%	
61	Safety and Community Services	Paarl Playgrounds: Administration	Jeremy Schoonraad	41706456020CROW1ZZWM	CO/P-CNIN MACHINERY & EQUIP	CRR	-	2,175	-	2,175	2,175	100.00%	2,175	100.00%	
62	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226456020CROW2ZZWM	AIRCONDITIONERS	CRR	100,000	97,000	20,835	58,769	58,769	60.59%	79,603	82.07%	
63	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	150,000	155,015	18,739	117,808	117,808	76.00%	136,547	88.09%	
64	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CRON8ZZWM	FENCING DALIOSAPATH TRAFFIC	CRR	400,000	360,000	-	156,084	156,084	43.36%	156,084	43.36%	
65	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CROW9ZZWM	NETWORK POINTS	CRR	10,000	24,000	-	21,704	21,704	90.43%	21,704	90.43%	
66	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR9NCZZWM	TRAFFIC HQ	CRR	200,000	-	-	-	-	0.00%	-	0.00%	
67	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CR1ADZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%	
68	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CROXGZZWM	VEHICLES (LAW ENFORCEMENT)	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%	
69	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CROXKZZWM	THREE QUADBIKES AND TWO MOTORCYCLES FOR	CRR	300,000	-	-	-	-	0.00%	-	0.00%	
70	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW5ZZWM	WEAPONS (LAW ENFORCEMENTS)	CRR	220,000	430,821	-	430,821	430,821	100.00%	430,821	100.00%	
71	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CRO29ZZWM	AIRCONDITIONERS	CRR	100,000	32,042	-	32,041	32,041	100.00%	32,041	100.00%	
72	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	60,000	51,292	51,291	-	-	0.00%	51,291	100.00%	
73	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406470020CROSSZZWM	INSTALLATION OF CONTROL ROOM HARDWARE	CRR	1,500,000	880,752	-	56,652	56,652	6.43%	56,652	6.43%	
74	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CRONMZZWM	BACKUP POWER INSTALLATIONS	CRR	300,000	257,479	-	257,478	257,478	100.00%	257,478	100.00%	
75	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CRONNZZWM	FENCING WELINGTON OFFICE	CRR	300,000	-	-	-	-	0.00%	-	0.00%	
76	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CRONCZZWM	INSTALLATION OF ALARM SYSTEMS AND BEAMS A	CRR	-	300,553	156,716	-	-	0.00%	156,716	52.14%	
77	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW3ZZWM	RADIOS	CRR	-	288,000	150,957	109,906	109,906	38.16%	260,863	90.58%	
78	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CRO2VZZWM	PURCHASING OF SCANNERS	CRR	-	8,000	8,000	-	-	0.00%	8,000	100.00%	
79	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CRO2HZZWM	PROTECTIVE CLOTHING	CRR	-	131,700	-	-	-	0.00%	-	0.00%	
80	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROW3ZZWM	CCTV SYSTEM	CRR	-	385,914	303,851	-	-	0.00%	303,851	78.74%	
81	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43606567020CR1AZZZWM	UPGRADING AND RELOCATION OF GYM	CRR	-	300,000	139,381	1,276	1,276	0.43%	140,657	46.89%	
82	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406563520CR9NZZWM	CAMERAS (WARDS)	CRR	-	45,000	-	-	-	0.00%	-	0.00%	
83	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606420420CROY7ZZWM	1X 4X4 DOUBLE CAB BAKKIE	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%	
84	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	110,000	24,765	50,006	50,006	45.46%	74,771	67.97%	
85	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROW4ZZWM	CCTV CAMERAS	CRR	-	158,000	-	-	-	0.00%	-	0.00%	
86	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROW7ZZWM	BREATHING APPARATUS SETS (FOR ALL FOUR STATIONS)	CRR	400,000	188,600	188,600	201,303	201,303	50.33%	389,903	97.48%	
87	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWUZZWM	FIREFIGHTING HOSES (DIFFERENT DIAMETERS	CRR	300,000	250,000	148,097	-	-	0.00%	148,097	59.24%	
88	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYDZZWM	POSITIVE PRESSURE VENTILATORS (PPV)	CRR	75,000	49,834	40,000	-	-	0.00%	40,000	80.27%	
89	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYEZZWM	FIREFIGHTING EQUIPMENT (VARIOUS FOR AL	CRR	250,000	224,395	35,781	-	-	0.00%	35,781	15.95%	
90	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYFZZWM	HOSE VULCANISER X2 (SARON AND MBEKWENI)	CRR	85,000	85,000	-	76,519	76,519	90.02%	76,519	90.02%	
91	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYGZZWM	20 LITRE KNAPSACK TANKS X12 (3 PER FIRE	CRR	100,000	100,000	17,611	-	-	0.00%	17,611	17.61%	
92	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYHZZWM	HAZMAT: DECON SHOWERS	CRR	200,000	140,000	79,200	39,600	39,600	28.29%	118,800	84.86%	
93	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYJZZWM	HAZMAT: OVERDRUMS (CHEMICAL SUBSTANCE D	CRR	25,000	25,000	-	20,800	20,800	83.20%	20,800	83.20%	
94	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYKZZWM	HAZMAT LEVEL A SUITS	CRR	200,000	255,000	-	245,446	245,446	96.25%	245,446	96.25%	
95	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYLZZWM	PORTABLE PUMPS X4 (ONE PER STATION)	CRR	100,000	125,166	-	125,165	125,165	100.00%	125,165	100.00%	
96	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROYMZZWM	UPGRADING AND RELOCATION OF GYM (TO THE	CRR	350,000	-	-	-	-	0.00%	-	0.00%	
97	Safety and Community Services	Housing Administration Division	Faarieg Rhoda	45106420420CROX1ZZWM	PURCHASE OF BAKKIE	CRR	400,000	-	-	-	-	0.00%	-	0.00%	
98	Safety and Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146446020CR34CZZWM	FAIRYLAND/SIYASHLALA WATERMETERS	CRR	350,000	350,000	-	-	-	0.00%	-	0.00%	
99	Safety and Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146449420CRSDTZZWM	SIMONDIUM BULK SERVICES (CIVILS)	CRR	20,000,000	20,000,000	15,540,000	4,457,812	4,457,812	22.29%	19,997,812	99.99%	
100	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CROYZZ26	VLAKKELAND ELECTRIFICATION	CRR	100,000	93,074	-	0	0	0.00%	0	0.00%	
101	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166433020CROYZZWM	DIGNIFIED SITES ELECTRICAL	CRR	500,000	136,185	-	136,185	136,185	100.00%	136,185	100.00%	

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 MARCH 2026															
Serial Number	Department	Cost Centre Description	Project Owner	Votenummer	Description	Funding Source	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual)/Budget	Perc	
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
102	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166449420CRSDEZZWM	PAARL EAST IRDP: PROVISION OF BASIC SERV	CRR	200,000	200,000	-	-	-	0.00%	-	0.00%	
103	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CRS37ZZ22	SCHOONGEZICHT ELECTRIFICATION	CRR	-	-	-	(0)	(0)	0.00%	(0)	0.00%	
104	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	121,600	-	-	-	100.00%	-	100.00%	
105	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706432420CRS93ZZ22	FAIRYLAND/SIYAHLALA ELECTRIFICATION	CRR	1,230,000	1,212,834	-	-	-	0.00%	-	0.00%	
106	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420CRS6GZ241	SIMONDIUM INT SERVICES - SANITATION	Grants	20,000,000	20,000,000	3,400,000	16,570,500	16,570,500	82.85%	19,970,500	99.85%	
107	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420HS1A7ZZ67	BASIC SERVICES - CHESTER WILLIAMS	Grants	5,560,000	-	-	-	-	0.00%	-	0.00%	
108	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420HS5DQZZWM	LOVERSLANE BULK SEWER	Grants	6,100,000	11,358,389	-	-	-	0.00%	-	0.00%	
109	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706472420CR36UZZ26	SCHOONGEZICHT STORMWATER CHANNEL	CRR	-	500,000	-	-	-	0.00%	-	0.00%	
110	Safety and Community Services	Community Development Division	Geduld Veldsman	46206456020CR9N8ZZWM	TOOLS OF TRADE	CRR	325,000	-	-	-	-	0.00%	-	0.00%	
111	Safety and Community Services	Community Development Division	Geduld Veldsman	46206563520CR1H2ZZWM	UPGRADE SOUP KITCHENS	CRR	400,000	509,325	259,772	249,553	249,553	49.00%	509,324	100.00%	
112	Safety and Community Services	Community Development Division	Geduld Veldsman	46206567020CR9NSZZWM	UPGRADING OF CONTAINERISED NIGHT SHELTER	CRR	300,000	149,670	95,889	36,222	36,222	24.20%	132,111	88.27%	
113	Safety and Community Services	Community Development Division	Geduld Veldsman	46206456020CR1AEZZWM	C/O WENDY HOUSE	CRR	-	40,544	-	40,543	40,543	100.00%	40,543	100.00%	
114	Safety and Community Services	Community Development Division	Geduld Veldsman	46206460020CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	100,000	54,348	42,192	42,192	0.00%	96,540	0.00%	
115	Safety and Community Services	Community Development Division	Geduld Veldsman	46206563520CR2H2ZZWM	C/O SOUP KITCHENS	CRR	-	147,742	-	147,742	147,742	100.00%	147,742	100.00%	
116	Safety and Community Services	Town Hall Paarl Administration	Geduld Veldsman	46526460020CROSSZZWM	EQUIPMENT FOR WELL COMMUNITY HALL	CRR	-	-	-	-	-	0.00%	-	0.00%	
117	Safety and Community Services	Town Hall (Wellington) Administration	Geduld Veldsman	46546460020CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	129,948	-	129,948	129,948	100.00%	129,948	100.00%	
118	Safety and Community Services	Town Hall (Wellington) Administration	Geduld Veldsman	46546456020CROWZZWM	EQUIPMENT FOR TOWN HALL	CRR	-	100,000	86,957	-	-	0.00%	86,957	86.96%	
119	Safety and Community Services	Libraries & Information Services Division	Lorensia Thomas	46706460020CROSSZZWM	AIR CONDITIONERS	CRR	150,000	193,790	80,575	99,171	99,171	51.17%	179,746	92.75%	
120	Safety and Community Services	Libraries & Information Services Division	Lorensia Thomas	46706460020CROSIZZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	150,000	59,618	49,730	49,730	33.15%	109,349	72.90%	
121	Safety and Community Services	Libraries & Information Services Division	Lorensia Thomas	46706563520CRO1LZZWM	UPGRADING OF LIBRARY	CRR	350,000	200,000	-	-	-	0.00%	-	0.00%	
122	Safety and Community Services	Libraries & Information Services Division	Lorensia Thomas	46706567020CR9IEZZWM	NETWORK POINTS	CRR	150,000	90,000	-	30,645	30,645	34.05%	30,645	34.05%	
123	Total Safety and Community Services						80,587,131	81,784,333	32,358,091	28,531,136	28,531,136	34.89%	60,889,227	74.45%	
124	Financial Services														
125	Financial Services	Office of the Senior Manager: Financial Management Support	Cindy Lategan	51106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	83,381	0	83,381	83,381	100.00%	83,381	100.00%	
126	Financial Services	Office of the Senior Manager: Financial Management Support	Cindy Lategan	51106470020CROS4ZZWM	P-CNIN COMPUTER EQUIP	CRR	0	10,619	0	0	0	0.00%	0	0.00%	
127	Financial Services	Office Of The Chief Financial Officer	CFO	50106470020CROS4ZZWM	CO/P-CNIN COMPUTER EQUIP	CRR	0	3,500	0	0	0	0.00%	0	0.00%	
128	Financial Services	Office Of The Chief Financial Officer	CFO	50106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	6,500	0	0	0	0.00%	0	0.00%	
129	Financial Services	Financial Planning and Accounting Division	Ian Engelmohr	54106470020CROS4ZZWM	P-CNIN COMPUTER EQUIP	CRR	0	15,000	0	8,304	8,304	55.36%	8,304	55.36%	
130	Financial Services	Revenue Division	Nthabiseng Keketsi	52206191420CROUGZZWM	CATT SYSTEM	CRR	0	40,250	0	0	0	0.00%	0	0.00%	
131	Financial Services	Revenue Division	Nthabiseng Keketsi	52206470020CROS4ZZWM	P-CNIN COMPUTER EQUIP	CRR	0	143,000	0	0	0	0.00%	0	0.00%	
132	Financial Services	Revenue Division	Nthabiseng Keketsi	52206420420CROKZZWM	VEHICLES	CRR	500,000	0	-	-	-	0.00%	0	0.00%	
133	Total Financial Services						500,000	302,250	-	91,685	91,685	30.33%	91,685	30.33%	
134	Engineering Services														
135	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Thhapan	31506567020CR9I7ZZWM	NETWORK POINTS	CRR	115,000	284,450	6,331	125,435	125,435	44.10%	131,766	46.32%	
136	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Thhapan	31506456020CROW1ZZWM	WORKSHOP EQUIPMENT AND TOOLS	CRR	-	26,277	-	26,278	26,278	100.00%	26,278	100.00%	
137	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Thhapan	31506460020CROSSZZWM	AIRCONS CIVIC	CRR	-	1,364	-	1,364	1,364	100.03%	1,364	100.03%	
138	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420CROXVZZWM	TRAILER TO TRANSPORT BOBCAT	CRR	60,000	60,000	-	-	-	0.00%	0	0.00%	
139	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420FQ1A3ZZWM	BOBCAT SKID STEER	CRR	950,000	950,000	794,482	-	0	0.00%	794,482	83.63%	
140	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420FQ1A3ZZWM	RECYCLING OF VEHICLES	Grants	4,000,000	0	-	-	0	0.00%	0	0.00%	
141	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020CROXTZZWM	MOBILE OFFICES FOR SATELITE STATIONS	CRR	150,000	75,934	-	75,933	75,933	100.00%	75,933	100.00%	
142	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020CROXUZZWM	MOBILE UNIT FOR AWARENESS/TRAINING	CRR	150,000	75,934	-	75,933	75,933	100.00%	75,933	100.00%	
143	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020FQ0XSZZWM	UPGRADING OF SATELITE STATIONS/HERMON 5	Grants	1,000,000	1,000,000	29,525	811,751	811,751	81.18%	841,276	84.13%	
144	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020FQ0PZZWM	SOLID WASTE SKIPS	Grants	1,000,000	1,000,000	-	954,800	954,800	95.48%	954,800	95.48%	
145	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206470020CROSSZZWM	10 X TABLETS FOR DAILY VEHICLE INSPECTIO	CRR	40,000	188,132	-	38,636	38,636	20.54%	38,636	20.54%	
146	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206563520CR9NUZZWM	INSTALLATION OF SOLAR CCTV CAMERAS FOR T	CRR	300,000	300,000	-	-	-	0.00%	0	0.00%	
147	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206567020CROXRZZWM	WASHBAY FOR SOLID WASTE VEHICLES	CRR	850,000	0	-	-	0	0.00%	0	0.00%	
148	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206567020FQ0XZZWM	WASHBAY FOR SOLID WASTE VEHICLES	Grants	-	0	-	-	-	0.00%	0	0.00%	
149	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CROV9ZZWM	STREET REFUSE BINS	CRR	1,000,000	300,000	257,550	-	0	0.00%	257,550	85.85%	
150	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CROZ1ZZWM	WHEELIE BINS	CRR	500,000	2,000,000	820,050	1,075,060	1,075,060	53.75%	1,895,110	94.76%	
151	Engineering Services	Office of the Deputy Executive Manager: Civil Engineering Services	Lawrence Smith	71106456020CROZ2ZZWM	DRONE AND HARDWARE	CRR	-	1,217	-	1,217	1,217	100.03%	1,217	100.03%	

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 MARCH 2026															
Serial Number	Department	Cost Centre Description	Project Owner	Votenummer	Description	Funding Source	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual)/Budget	Perc	
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
152	Engineering Services	Water Services Operations Division	Joseph Barnard	71306445020FQ1A9Z2WM	BLK PLINE SPROUIT RIVER TO WELVANPAS WELL	Grants	350,000	0	-	-	0	0.00%	0	0.00%	
153	Engineering Services	Water Services Operations Division	Joseph Barnard	71306445020FQ38Z2WM	EXTENSION OF BASIC SERVICES: INFORMAL SE	Grants	12,324,783	16,084,502	5,223,756	9,387,422	9,387,422	58.36%	14,611,178	90.84%	
154	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR1A5Z2WM	REPLACE BULK WATER METERS	CRR	1,000,000	1,000,000	508,372	462,210	462,210	0.00%	970,581	0.00%	
155	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR38S2ZWM	UPGRADE WATER SCADA SYSTEM WITH DIGITAL	CRR	250,000	217,390	127,173	89,920	89,920	41.36%	217,094	99.86%	
156	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CRSE9Z2WM	REPLACE / UPGRADE WATER RETICULATION	CRR	6,210,000	5,294,431	114,424	5,022,982	5,022,982	94.87%	5,137,406	97.03%	
157	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020FQ5C8Z2WM	EXTENSION OF BASIC SERVICES: INFORMAL SE	Grants	2,000,000	2,000,000	-	1,900,000	1,900,000	95.00%	1,900,000	95.00%	
158	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020CR34DZ2WM	UPS SYSTEM & BULK WATER METER AT LELIEFO	CRR	500,000	0	-	-	0	0.00%	0	0.00%	
159	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447420FQ2KZ2WM	PRESSURE REDUCTION PAARL & WELLINGTON	Grants	850,000	850,000	830,137	-	0	0.00%	830,137	97.66%	
160	Engineering Services	Water Services Operations Division	Joseph Barnard	71306456020CR0X8Z2WM	P-CNIN MACHINERY & EQUIP - WATER SECTION	CRR	170,000	297,242	139,896	113,483	113,483	38.18%	253,379	85.24%	
161	Engineering Services	Water Services Operations Division	Joseph Barnard	71306492420CR1A8Z2WM	PURC LAND/ SERUIT KLAPMUTS WATER PIPELINE	CRR	2,276,877	0	-	-	0	0.00%	0	0.00%	
162	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020CR34DZ2WM	UPS SYSTEM & BULK WATER METER AT LELIEFO	Grants	-	500,000	499,550	-	0	0.00%	499,550	99.91%	
163	Engineering Services	Water Treatment & Pump Stations Section	Joseph Barnard	71326446420CR0Y3Z2WM	WATER TREATMENT INSTRUMENTATION	CRR	145,000	0	-	-	0	0.00%	0	0.00%	
164	Engineering Services	Water Reticulation Wellington Administration	Joseph Barnard	71546567020CR0Y1Z2Z2	REPLACE CARPORTS WELVANPAS ADMIN	CRR	120,000	120,000	104,348	-	0	0.00%	104,348	86.96%	
165	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420CR1AAZ2WM	PUMP STATION	CRR	560,000	0	-	-	0	0.00%	0	0.00%	
166	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420FQ1AAZ2WM	PUMP STATION	Grants	-	560,000	34,255	522,288	522,288	93.27%	556,543	99.38%	
167	Engineering Services	Water Reticulation Paarl Maintenance	Joseph Barnard	71576446420CR0Y2Z2WM	NEW 75MM DIAPHRAGM PUMPS (2X)	CRR	300,000	224,527	49,048	175,478	175,478	78.15%	224,526	100.00%	
168	Engineering Services	Senior Engineer: Waste Water Services	Joseph Barnard	72106460020CR0SS2ZWM	P-CNIN FURN & OFF EQUIP	CRR	60,000	34,957	17,093	9,408	9,408	26.91%	26,501	75.81%	
169	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CR0T3Z2WM	DESOLVED OXYGEN METER	CRR	25,000	0	-	-	0	0.00%	0	0.00%	
170	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CR0T6Z2WM	PORTABLE PH METER (2X)	CRR	10,000	0	-	-	0	0.00%	0	0.00%	
171	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CR0W6Z2WM	DESOLVED OXYGEN METER	CRR	-	29,043	21,989	-	0	100.00%	21,989	100.00%	
172	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CR0W7Z2WM	PORTABLE PH METER (2X)	CRR	-	10,000	8,796	-	0	200.00%	8,796	200.00%	
173	Engineering Services	Waste Water Treatment: Paarl Wwtw: Maintenance	Joseph Barnard	72216449420ES398Z2WM	REHAB & UPGRADE OF PAARL WWTW	Grants	426,086,957	426,086,957	292,032,030	133,633,308	133,633,308	31.36%	425,665,338	99.90%	
174	Engineering Services	Waste Water Treatment: Wellington Wwtw: Administration	Joseph Barnard	72246449420FQ394Z2Z2	WELLINGTON WWTW: REHABILITATION & EX	Grants	3,900,000	15,000	-	-	0	0.00%	0	0.00%	
175	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	72406449420CR35Z2Z22	REPLACE / UPGRADE SEWERAGE SYSTEM	CRR	2,000,000	2,000,000	95,412	1,904,587	1,904,587	95.23%	1,999,999	100.00%	
176	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	72406449420FQ35Z2Z2WM	REPLACE / UPGRADE SEWERAGE SYSTEM	Grants	2,000,000	2,250,000	1,025,881	1,224,118	1,224,118	54.41%	2,250,000	100.00%	
177	Engineering Services	Waste Water Collection: Paarl: Administration	Joseph Barnard	72466449420EF1A6Z2Z2	DRONMEDARIS STR 600MM BULK SEWER UPG MBE	Grants	3,000,000	600,000	232,800	366,868	366,868	61.14%	599,668	99.94%	
178	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420CR0Y7Z215	SARON LANG STREET PUMP STATION - SECURITY	CRR	160,000	150,241	55,837	94,404	94,404	62.83%	150,240	100.00%	
179	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420FQ0Y6Z2Z26	MBEKWENI SEWER PUMPSTATION: REPLACE PUMP	Grants	1,000,000	1,000,000	636,754	281,976	281,976	28.20%	918,729	91.87%	
180	Engineering Services	Traffic Engineering Section: Administration	Harry Liedeman	73246472420FQ374Z2WM	UPGRADING OF TAXI RANK	Grants	-	450,000	-	449,400	449,400	99.87%	449,400	99.87%	
181	Engineering Services	Traffic Engineering Section: Administration	Harry Liedeman	73246472420CR374Z2WM	UPGRADING OF TAXI RANK	CRR	-	1,079,594	1,079,016	-	0	0.00%	1,079,016	99.95%	
182	Engineering Services	Traffic Engineering Section: Maintenance	Harry Liedeman	73256456020CR0W1Z2WM	P-CNIN MACHINERY & EQUIP	CRR	-	3,430	-	3,430	3,430	100.01%	3,430	100.01%	
183	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR15AZ2WM	RESEAL OF STREETS / ROAD NETWORK (PAARL/W	CRR	5,620,000	1,335,281	1,132,808	104,490	104,490	7.83%	1,237,298	92.66%	
184	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR36Z2WM	BUS SHELTER	CRR	250,000	217,088	-	217,088	217,088	100.00%	217,088	100.00%	
185	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR36QZ2WM	TRAFFIC SIGNALS	CRR	1,980,000	2,061,497	32,110	1,301,789	1,301,789	63.15%	1,333,899	64.71%	
186	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR5CZ2WM	TRAFFIC CALMING	CRR	150,000	128,465	-	128,465	128,465	100.00%	128,465	100.00%	
187	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR55DZ2WM	CLOSING OF WALKWAYS	CRR	150,000	122,950	66,516	56,350	56,350	45.83%	122,866	99.93%	
188	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420EF15Z2Z2WM	DRONMEDARIS NEIGHBOURHOOD GRANT	Grants	21,000,000	25,052,174	2,102,102	22,905,065	22,905,065	91.43%	25,007,167	99.82%	
189	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420EF1A4Z2WM	UPGRADE OF LADY GREY AND SURROUNDING ARE	Grants	1,652,174	0	-	-	0	0.00%	0	0.00%	
190	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420EW36Z2WM	UPGRADING OF OOSBOSCH STREET (GRANT)	Grants	1,773,913	1,773,913	377,302	1,381,570	1,381,570	77.88%	1,758,871	99.15%	
191	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420FQ15Z2Z2WM	RESEAL OF STREETS IN TERMS OF THE RAMSIP	Grants	12,248,695	20,388,825	2,038,882	18,349,942	18,349,942	90.00%	20,388,824	100.00%	
192	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420FQ36RZ2WM	UPGRADING OF SIDEWALKS IUDG	Grants	-	1,800,000	1,389,044	-	0	0.00%	1,389,044	77.17%	
193	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406473020FQ161Z2WM	REFURBISH STORM WATER SYSTEMS (DRAKENSTE	Grants	6,000,000	6,025,151	385,110	5,793,127	5,793,127	96.15%	6,178,236	102.54%	
194	Engineering Services	Streets: Paarl: Maintenance	Harry Liedeman	73416456020CR0W1Z2WM	P-CNIN MACHINERY & EQUIP	CRR	850,000	850,000	403,901	131,390	131,390	15.46%	535,291	62.98%	
195	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106420420CR0Y9Z2WM	NEW VEHICLES AND VEHICLE REPLACEMENTS	CRR	1,900,000	0	-	-	0	0.00%	0	0.00%	
196	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106431020CR0Y3Z2WM	INCREASE EXISTING HT NETWORK CAPACITY TO	CRR	1,500,000	1,500,000	390,343	1,101,256	1,101,256	73.42%	1,491,599	99.44%	
197	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106431420CR32GZ2WM	REPLACEMENT PROGRAM FOR OLD AND REDUNDAN	CRR	4,865,000	5,804,187	1,913,982	3,881,751	3,881,751	66.88%	5,795,733	99.85%	
198	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106432020CR31Z2ZWM	INCREASE EXISTING LT NETWORK CAPACITY TO	CRR	1,200,000	1,200,000	-	1,197,411	1,197,411	99.78%	1,197,411	99.78%	
199	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106432420CR31Z2ZWM	INCREASE EXISTING MT NETWORK CAPACITY TO	CRR	5,620,000	5,598,972	693,203	4,874,874	4,874,874	0.00%	5,568,078	0.00%	
200	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR32Z2ZWM	QUALITY OF SUPPLY (UPGRADING OF SCADA SY	CRR	3,100,000	3,052,171	1,363,870	1,629,004	1,629,004	53.37%	2,992,874	98.06%	
201	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR330Z2WM	NEW LIGHTS FOR FESTIVAL OF LIGHTS	CRR	260,000	117	-	-	0	0.00%	0	0.00%	

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 MARCH 2026														
Serial Number	Department	Cost Centre Description	Project Owner	Votenummer	Description	Funding Source	Original Budget	Budget	Commitment	Actual Expenditure to date	Spent Budget (Actual/Budget)	Perc	Spent Budget (Commitments + Actual)/Budget	Perc
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N
202	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR548ZZWM	NEW CONNECTIONS BICLS	CRR	9,225,238	9,210,865	5,754,449	3,119,805	3,119,805	33.87%	8,874,254	96.35%
203	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR55ZZWM	ELECTRIFICATION OF INFORMAL AREAS AND BA	CRR	2,500,000	7,394,413	811,389	5,527,664	5,527,664	74.75%	6,339,053	85.73%
204	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020FQ325ZZWM	DRAKENSTEIN STREETLIGHT PROJECTS	Grants	650,000	1,500,000	-	649,854	649,854	43.32%	649,854	43.32%
205	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020FR548ZZWM	NEW CONNECTIONS BICLS	Developers	20,000,000	28,000,000	4,806,158	17,247,018	17,247,018	61.60%	22,053,176	78.76%
206	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CROW1ZZWM	WORKSHOP EQUIPMENT AND TOOLS	CRR	600,000	1,296,377	262,751	958,676	958,676	73.95%	1,221,426	94.22%
207	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CRO29ZZWM	AIRCONDITIONERS	CRR	55,000	29,276	-	29,258	29,258	0.00%	29,258	0.00%
208	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	0	-	11,177	11,177	100.00%	11,177	100.00%
209	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106567020CR7NLZZWM	PARYS BUILDING ALTERATIONS EXTENSIONS	CRR	2,250,000	944,866	145,458	642,927	642,927	68.04%	788,385	83.44%
210	Engineering Services	Operations and Maintenance Division	Leon Laing	75206430420EC320ZZWM	ELECTRICAL TRANSFORMER UPGRADE DAL WEIDE	Grants	10,556,522	10,556,522	2,352,990	6,690,554	6,690,554	63.38%	9,043,544	85.67%
211	Engineering Services	Substations: Maintenance	Leon Laing	75236430020CR139ZZWM	SUBSTATION: TRANSFORMER FIRE WALL AND OT	CRR	1,500,000	737,728	-	737,727	737,727	0.00%	737,727	0.00%
212	Engineering Services	Wellington & Surroundings: Maintenance	Leon Laing	75316460020CR078ZZWM	COMMUNICATION RADIOS	CRR	-	8,621	-	8,621	8,621	100.00%	8,621	100.00%
213	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CROX4ZZWM	FLEET ANNUAL REPLACEMENT PROGRAMME	CRR	13,000,000	27,720,966	16,064,144	10,776,067	10,776,067	0.00%	26,840,211	100.00%
214	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CROXPZZWM	REFUSE COMPACTOR RENEWAL	CRR	8,000,000	6,941,586	1,195,416	5,746,169	5,746,169	82.78%	6,941,585	100.00%
215	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226456020CROZLZZWM	FLEET TOOLS AND EQUIPMENT	CRR	-	80,000	17,391	45,339	45,339	56.67%	62,730	78.41%
216	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76326456020CR9NLZZWM	P-CNIN MACHINERY & EQUIP	CRR	500,000	420,000	162,058	137,274	137,274	32.68%	299,332	71.27%
217	Engineering Services	Building Management & Maintenance Division	Enver Thapane	76406567020CRO8ZZWM	CORPORATE FACILITY AIRCONS	CRR	400,000	369,632	123,422	241,241	241,241	65.27%	364,664	98.66%
218	Engineering Services	Project Management Division	Philip Pansegrouw	77106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	196,350	20,018	68,803	68,803	35.04%	88,821	45.24%
219	Engineering Services	Building Projects & Management Section	Enver Thapane	76426456020CROW1ZZWM	P-CNIN MACHINERY & EQUIP	CRR	250,000	172,561	30,851	13,425	13,425	7.78%	44,276	25.66%
220	Engineering Services	Building Projects & Management Section	Enver Thapane	76426460020CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	377,439	226,830	76,549	76,549	20.28%	303,379	80.38%
221	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CR1AFZZWM	C/O UPGRADING OF MUNI BUILDINGS CORPORA	CRR	-	1,543,153	66,826	857,465	857,465	55.57%	924,291	59.90%
222	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CR1ABZZWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	1,000,000	942,914	-	360,617	360,617	38.24%	360,617	38.24%
223	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CR9N4ZZWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	8,235,000	7,296,679	2,018,213	3,621,469	3,621,469	49.63%	5,639,682	77.29%
224	Total Engineering Services						624,355,159	649,771,561	351,092,042	279,448,959	279,448,959	43.01%	630,541,001	97.04%
225	Department of IDP/PMS													
226	Department of Chief Audit Executive	Office Of The Chief Audit Executive	Rozan Jafta	21106460020CROSKZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	55,000	47,300	-	-	0.00%	47,300	0.00%
227	Total Department of Chief Audit Executive						-	55,000	47,300	-	-	0.00%	47,300	0.00%
228	Department of IDP/PMS													
229	Department of IDP/PMS	Office Of The Manager: Idp/Pms	Cindy September	22106456020CROW1ZZWM	P-CNIN MACHINERY & EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%
230	Total Department of IDP/PMS						-	-	-	-	-	0.00%	-	0.00%
231	Department of Risk													
232	Department of Risk	Risk Management Section	Gerrit Dippenaar	23156460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	28,000	-	-	-	-	0.00%	-	0.00%
233	Total Department of Risk						28,000	-	-	-	-	0.00%	-	0.00%
234	Communication													
235	Communication	Communication Section	Riana Geldenhuys	34206191420CRO9AZZZWM	CENTRALISED CUSTOMER RELATIONS MANAGEMEN	CRR	300,000	-	-	-	-	0.00%	-	0.00%
236	Communication	Communication Section	Riana Geldenhuys	34206460020CROSSZZWM	OFFICE FURNITURE	CRR	115,300	150,000	115,590	-	-	0.00%	115,590	0.00%
237	Communication	Communication Section	Riana Geldenhuys	34206460020CRO9BZZWM	OFFICE FURNITURE	CRR	300,358	-	-	-	-	0.00%	-	0.00%
238	Total Communication						715,658	150,000	115,590	-	-	0.00%	115,590	77.06%
239	Grand Total						714,165,948	741,954,086	384,896,886	314,533,181	314,533,181	42.39%	699,430,067	94.27%

18. ANNEXURE F: DEBTORS AGE ANALYSIS PER WARD

WARD	CURRENT 1 (Levied but not billed as yet)	CURRENT 2 (Levied and billed)	30 DAYS +	60 DAYS +	90 DAYS +	TOTAL OUTSTANDING DEBT 31/03/2026	30 DAYS AND OLDER AS A % OF TOTAL DEBT	TOTAL OUTSTANDING DEBT 28/02/2026	INCREASE / (DECREASE)	WARD COUNCILLOR
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I	J
1	4,398	24,140,650	1,954,201	875,154	6,181,886	33,156,289	27.2%	35,113,452	(1,957,163)	C KROUTZ
2	13,329	9,907,821	1,481,203	543,104	3,596,240	15,541,696	36.2%	16,009,691	(467,995)	ND SAUERMAN
3	0	9,407,759	617,703	287,249	4,205,070	14,517,781	35.2%	14,951,760	(433,979)	A VAN ROOYEN
4	9,001	19,406,666	1,996,992	563,423	6,108,524	28,084,606	30.9%	29,621,966	(1,537,360)	J MILLER
5	716	2,121,120	564,955	448,401	6,016,472	9,151,664	76.8%	9,055,440	96,224	T MOOI
6	1,235	884,959	526,493	564,017	8,917,607	10,894,310	91.9%	10,716,182	178,129	N NONGOGO
7	519	1,296,452	474,774	343,661	4,570,524	6,685,930	80.6%	6,851,591	(165,661)	RB ARNOLDS
8	1,722	1,117,307	344,012	264,288	5,310,976	7,038,306	84.1%	6,794,145	244,161	N GODONGWANA
9	4,353	3,248,002	1,366,258	1,127,191	18,908,270	24,654,074	86.8%	24,442,270	211,803	L BOLANI
10	1,235	1,241,729	565,086	381,591	3,313,706	5,503,347	77.4%	5,380,336	123,011	C KEARNS
11	2,470	3,031,401	825,729	596,231	9,006,161	13,461,992	77.5%	13,824,921	(362,930)	AC STOWMAN
12	109	1,537,355	648,270	734,441	10,974,800	13,894,975	88.9%	13,640,535	254,440	L SAMBOKWE
13	11,189	1,255,149	366,011	297,450	3,257,333	5,187,133	75.6%	5,367,617	(180,484)	S ROSS
14	262	2,952,778	998,059	688,402	11,068,041	15,707,542	81.2%	15,595,566	111,976	B VAN WILLINGH
15	38,779	22,444,775	2,093,260	322,264	2,469,616	27,368,693	17.8%	28,956,268	(1,587,575)	SJ LIEBENBERG
16	3,383	6,982,780	1,089,339	723,681	8,384,223	17,183,405	59.3%	16,660,499	522,906	Z XHEGO
17	15,658	12,771,733	886,786	425,290	2,897,370	16,996,838	24.8%	17,748,421	(751,583)	L CYSTER
18	16,914	21,456,044	1,915,964	1,014,411	17,717,481	42,120,814	49.0%	41,213,734	907,080	E BARON
19	36,012	30,657,207	2,340,949	1,055,804	11,021,721	45,111,694	32.0%	45,171,806	(60,112)	TG BESTER
20	715	1,473,075	439,605	394,631	6,650,143	8,958,168	83.5%	8,899,716	58,453	PBA CUPIDO
21	0	947,188	289,770	207,699	5,006,365	6,451,021	85.3%	6,292,987	158,035	E GOUWS
22	9,600	9,486,883	951,080	608,626	6,147,788	17,203,977	44.8%	17,565,509	(361,532)	FP CUPIDO
23	1,557	6,492,550	996,580	493,947	7,725,558	15,710,192	58.7%	16,716,743	(1,006,551)	EA SOLOMONS
24	519	841,069	334,520	326,324	7,053,752	8,556,183	90.2%	8,520,499	35,684	MM ADRIAANSE
25	776	3,447,623	4,890,937	1,120,994	10,037,574	19,497,904	82.3%	18,493,283	1,004,621	LT VAN NIEKERK
26	1,007	1,606,617	458,561	283,452	3,754,825	6,104,461	73.7%	6,156,356	(51,895)	JV ANDERSON
27	519	686,356	270,599	232,074	5,133,612	6,323,160	89.1%	6,212,070	111,090	V MARALACK-BOONZAAIER
28	9,546	33,731,518	5,354,371	2,945,341	10,399,082	52,439,857	35.7%	53,687,027	(1,247,169)	RH VAN NIEWENHUYZEN
29	4,286	5,731,870	832,470	473,576	5,949,092	12,991,294	55.8%	13,509,576	(518,281)	AMB APPOLLIS
30	1,321	2,043,340	2,203,865	1,442,851	76,436,942	82,128,319	97.5%	80,968,255	1,160,064	J SMIT
31	340	2,440,983	1,979,580	1,358,457	50,964,759	56,744,120	95.7%	55,885,570	858,550	CM JACOBS
32	0	826,186	1,165,389	567,875	8,580,019	11,139,468	92.6%	10,897,010	242,459	S GANANDANA
33	56,316	3,826,001	1,003,717	556,215	6,479,222	11,921,472	67.4%	11,969,638	(48,166)	LC ARENDSE
SUNDRIES	6,465,736	1,402,850	17,043	5,469	296,309	8,187,407	3.9%	8,359,341	(171,933)	SUNDRIES
TOTAL	6,713,523	250,845,795	42,244,132	22,273,582	354,541,064	676,618,095	61.9%	681,249,778	(4,631,683)	

19. ANNEXURE G: BANK WITHDRAWALS FOR THE QUARTER

SERIAL NUMBER	DESCRIPTION	AMOUNT	REASON FOR WITHDRAW
COLUMN REFERENCE	A	B	C
1	MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -		
2	(b) to defray expenditure authorised in terms of section 26(4);	N/A	N/A
3	(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	N/A	N/A
4	(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	N/A	N/A
5	(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	N/A	N/A
6	(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R26,702,534	Monies collected on behalf of Province for motor vehicle registration
7	(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	N/A	N/A
8	(f) to refund money incorrectly paid into a bank account;	R454,656	Monies paid to recipients whom incorrectly paid Drakenstein Municipality
9	(g) to refund guarantees, sureties and <i>security</i> deposits;	N/A	N/A
10	(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R300,312,060	Investments made during the 3 months
11	(i) to defray increased expenditure in terms of section 31; or	N/A	N/A
12	(j) for such other purposes as may be <i>prescribed</i> .	N/A	N/A