



DRAKENSTEIN

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Paarl | Wellington | Gouda | Saron | Simondium

Section 71 Monthly Budget Monitoring Report for May 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**

**Monthly Budget Statement
May 2026**

A city of excellence

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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 the 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	The policy of a municipality affecting or affected by the budget; examples include tariff policy, rates policy, credit control policy, 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 the Municipality will receive and spend actual cash. 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 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 principal 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. The assessed rateable value is multiplied by the rate in the rand to determine the rates payable.
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 to the achievement of the strategic objectives.
Unauthorised expenditure	Generally, is spending without, or more than, 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 upon by the 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 Statement

- 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 Mayor

In terms of S54 of the MFMA the 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.*

2. EXECUTIVE MAYOR’S REPORT

2.1 In-Year Report – Monthly Budget Statement

This report presents the Section 71 Municipal Finance Management Act (MFMA) monthly budget statement for May 2026, reflecting on budget implementation and the municipality’s financial state of affairs.

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 May 2026.

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.

2.1.1 Implementation of Budget in terms of the SDBIP

The original budget for the 2025/2026 financial year was approved by 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

Global economic conditions during May 2026 were influenced by ongoing geopolitical tensions, particularly the conflict involving the United States, Israel, and Iran, as well as the unending Russia/Ukraine war. The disruption of shipping routes through the Strait of Hormuz contributed to volatility in international oil markets and increased concerns regarding global inflation and economic growth. Although oil prices softened towards the end of May 2026 following renewed diplomatic efforts in the Middle East, energy markets remained highly sensitive to developments in the region.

Local consumers and businesses experienced significant fuel price hikes in May 2026 when a litre of petrol (93 & 95) cost R3.27 more while diesel prices rose by R6.19 per litre. The higher fuel costs placed additional pressure on costs of transportation, logistics, agriculture, manufacturing, and retail trade sectors throughout the country. Statistics South Africa reported that headline consumer inflation accelerated to 4.0% in April 2026 from 3.1% in March 2026, mainly due to higher fuel costs. Producer price inflation rose sharply from 2.3% to 4.8%, reflecting rising input costs for manufacturers and other businesses. Expectations for May 2026 are higher figures for both consumer and producer inflation.

b. Local Economy

The diversity of economic activity during May 2026 demonstrates the resilience of Drakenstein's economy. Various sports, culture, travel, and adventure activities in May 2026 made noteworthy contributions to the wholesale, retail trade, catering, and accommodation sectors. A total of 58 events took place across Paarl and Wellington, ranging from sporting events and cultural performances to community initiatives, family events and culinary experiences. Major events included the Rhodes Quality Half Marathon, Paarl Mobile Challenge, Drakenstein Primary School Sports Festival, SA Sanlam Bokke and Kavaliers rugby fixture, The Duck Run, various Mother's Day celebrations, and numerous music and cultural performances. Collectively, these events attracted an estimated 17,000 to 18,000 participants and spectators, generating significant spending throughout the local economy. Accommodation providers and restaurants, and inherently workers in these establishments, benefit from the various sports, art, culture, and adventure activities, most of which attract participants and spectators from across the Western Cape and beyond, boosting overnight stays and daily spending. The Drakenstein Primary School Sports Festival demonstrated the area's capacity to host large youth events, while rugby matches at Boland Stadium reinforced Paarl's sporting appeal. In addition, Mother's Day

celebrations at local wine estates and restaurants further increased tourism and hospitality revenue during the month.

Although harvesting activities subsided in May 2026 and preparations for the new season resumed, agriculture remained an important contributor to the local economy, with viticulture, fruit production, and related agricultural activities continuing across the region, providing employment opportunities, export earnings, and manufacturing activities linked to food processing, packaging, and logistics. Manufacturing and agro-processing activities continued to benefit from the municipality's strategic location within the Cape Winelands and its strong agricultural value chain. Food and beverage production, wine manufacturing, packaging, logistics, and distribution activities continued to be a backbone to economic output and employment within the region.

Various ongoing commercial, residential and road upgrades kept the construction sector bubbling with activity in May 2026, featuring both public and private investment. Road upgrades along key routes, including the R301 and R45, are enhancing accessibility and supporting broader economic growth. The ongoing R1.4 billion upgrade of the Paarl Wastewater Treatment Works and bulk sewer system remains the municipality's flagship infrastructure project, contributing significantly to job creation and long-term service sustainability. Additional municipal investments in electrical networks, road maintenance, traffic systems, and water infrastructure continued to support local economic activity. The diversity of economic activity during May demonstrates the resilience of Drakenstein's economy.

Private sector developments also remain robust, with continuing expansions of residential estates, retail centres, and commercial infrastructure reflecting strong investor confidence in the region. Collectively, these projects contributed to sustained activity in the construction sector, with positive spillover effects on employment, local suppliers, and municipal revenue streams.

The following table depicts the Building Control information for April 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 April 2026		
	Extent of buildings	Buildings <500m ²	Buildings >500m ²
1	Total approvals	142	11
2	Residential approvals	129 (90.85%)	6 (54.55%)
3	Commercial approvals	4	3
4	Industrial approvals	3	2
5	Agricultural approvals	3	0
6	Other approvals	3	0
7	Total estimated value of the above approvals	R247,686,665.00	
8	Estimated number of temporary jobs to be created	1,734	
9	Number of completion inspections approved, which will result in supplementary valuations	76	5
10	Significant / major building plan approvals for the month	Erf 31366, Block 2, Cecilia Street Junction, Paarl	
11	Significant / major building work completed for the month	Erf 19134, Major Additions and Alterations. Nexus (Pty) Ltd, Paarl	

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 and 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 first escalate in dollar terms and are subsequently compounded upon 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.

The economic impact extends beyond direct fuel costs; a "farm-to-fork" inflationary effect is emerging, as higher transport and farming diesel costs are projected to raise the prices of essential staples such as maize meal and bread. Consequently, the South African Reserve Bank (SARB) has indicated a hawkish monetary stance, potentially delaying interest rate cuts or implementing hikes to stabilise inflation if oil prices remain above \$110 per barrel.

2.1.4 Other Information

The next Finance Portfolio Committee meeting will provide additional clarity on the content of this report and answer any questions posed.

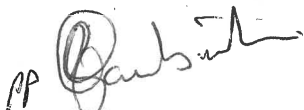
2.2 Resolutions

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 in-year report for May 2026 was submitted to the Executive Mayor, National Treasury and Provincial Treasury on 12 June 2026, being the 10th working day after the end of May 2026.*



STEPHEN KORABIE
EXECUTIVE MAYOR
12 June 2026

3. EXECUTIVE SUMMARY

3.1 Introduction

Per Section 71(1) of the MFMA, I submit the required statement on the state of Drakenstein Municipality's budget reflecting the particulars until the end of May 2026.

The municipality has a Long-Term Financial Plan, which is outlined in Chapter 4 of the IDP. The plan is underpinned by council-approved budget and budget-related policies, among others, including the Credit Control and Debt Collection Policy, to ensure that all money due to the municipality is collected.

The municipality did not adopt the circular on ratio norms issued by National Treasury. The ratios used by the municipality align with its long-term financial sustainability requirements and are included in section 3 of this report and in the SDBIP.

Section 54(1) of the MFMA requires the mayor of a municipality to take specific 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.

3.2 Consolidated Performance

Against Annual Budget (original approved budget and latest adjustments budget)

Council approved the original budget in May 2025, and an adjustment budget was approved by 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 R3,806,785,155, 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 R3,718,065,200 brings about a variance of 2.39%.

Rent on Land; and Licence and permits 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 more building plan approval fees being received in April 2026 and also due to funds received from an

auction held in March. Licenses or permits (Non-Exchange Revenue) shows a favourable variance, primarily due to increased filming fees received throughout the year.

Interest earned from Receivables are higher than projected due to increased interest income for waste management, water and waste water management. This reflects strong receivables management and favourable revenue performance in these areas.

Interest from Current and Non-Current Assets are more than projected indicating better expected returns on investments which is advantageous to the municipality. Moving forward, this will be more closely aligned with the historic trend and projections on cash available for investment purposes.

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 May 2025 to May 2026. The trend is being monitored and evaluated as regular vetting and registration are in process.

INDIGENT HOUSEHOLDS STATISTICS 2025/2026														
Serial number	Description	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
Column Reference	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Category A	15,952	16,020	15,479	15,542	15,672	15,700	15,721	15,721	15,472	15,551	15,536	15,524	15,526
2	Category B	264	267	329	359	374	379	384	387	333	341	350	353	359
3	Category C	396	401	440	465	472	479	484	486	454	462	466	468	469
4	Category D	119	117	165	167	171	169	169	170	192	196	198	198	196
5	Total	16,731	16,805	16,413	16,533	16,689	16,727	16,758	16,764	16,451	16,550	16,550	16,543	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 8 428, 32, 55 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 for 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 adjustment budget.

The total operating expenditure to date amounts to R3,066,353,419 measured against a year-to-date budget of R3,126,868,806. Please refer to Table C4 on page 24 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.

3.2.3 Capital Expenditure

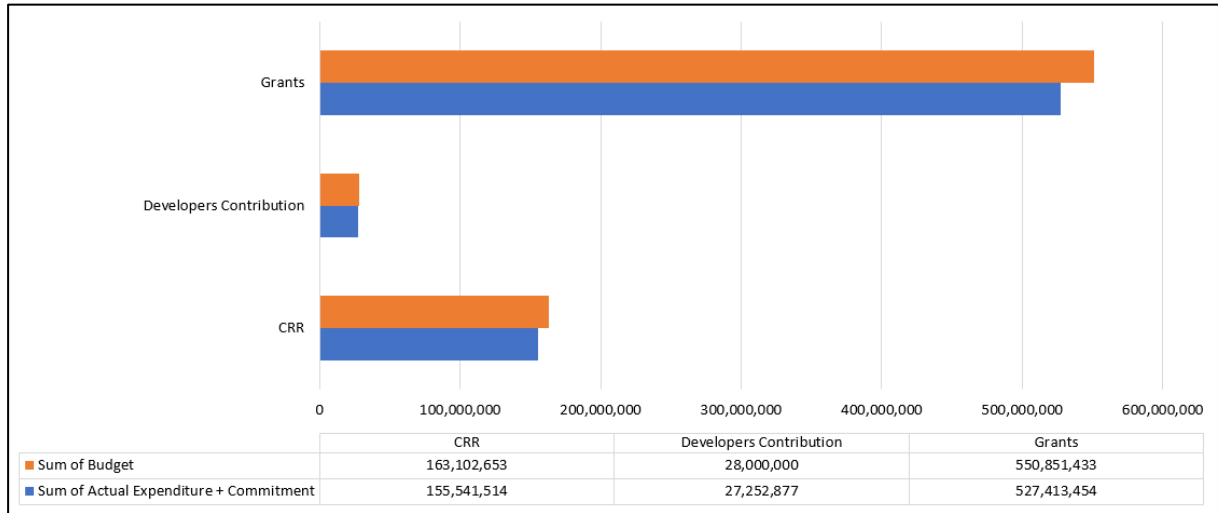
The total actual capital expenditure is R444,721,465 (55.94%), and capital commitments amount to R265,486,380 (35.78%), respectively, of the total capital budget of R741,954,086. The capital expenditure, actual and commitments, is currently 95.72%. Commitments as reported represent amounts where a prescribed 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, driven by strong momentum and higher productivity under drier conditions. IUDG spending as at 31 May 2026 is 84.95%.

Please refer to Table C5 (page 25) for Capital Expenditure per Government Finance Statistics and Table SC12 (page 35) for the monthly Capital Expenditure Trend.

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

Graph 1: Capital Expenditure Year To Date

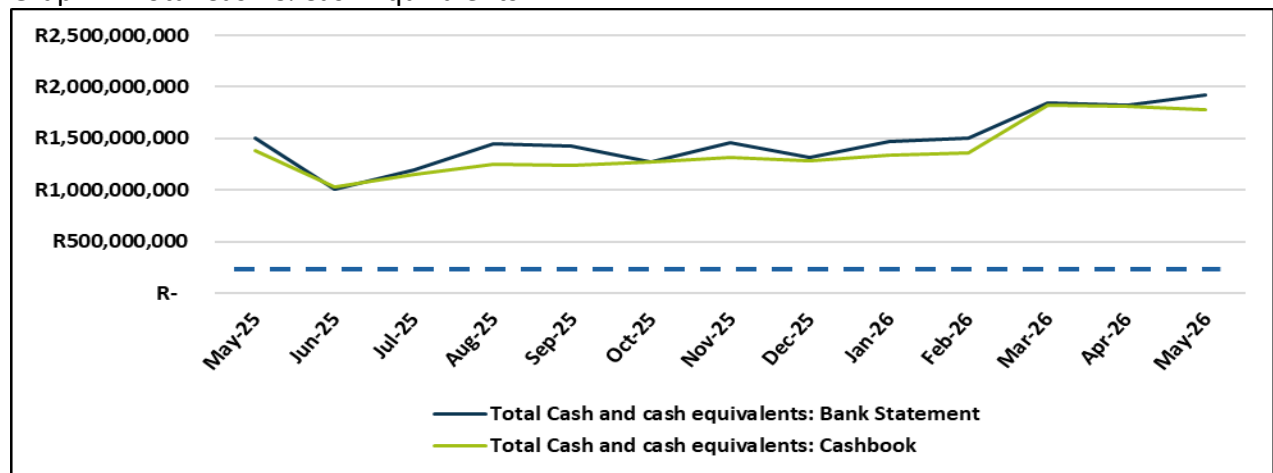


3.2.4 Cash Flows

The cashflow is currently positive, and the total Cash and Cash Equivalents as at 31 May 2026 amounts to R1,918,104,888 (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 R133,899 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 May 2025.

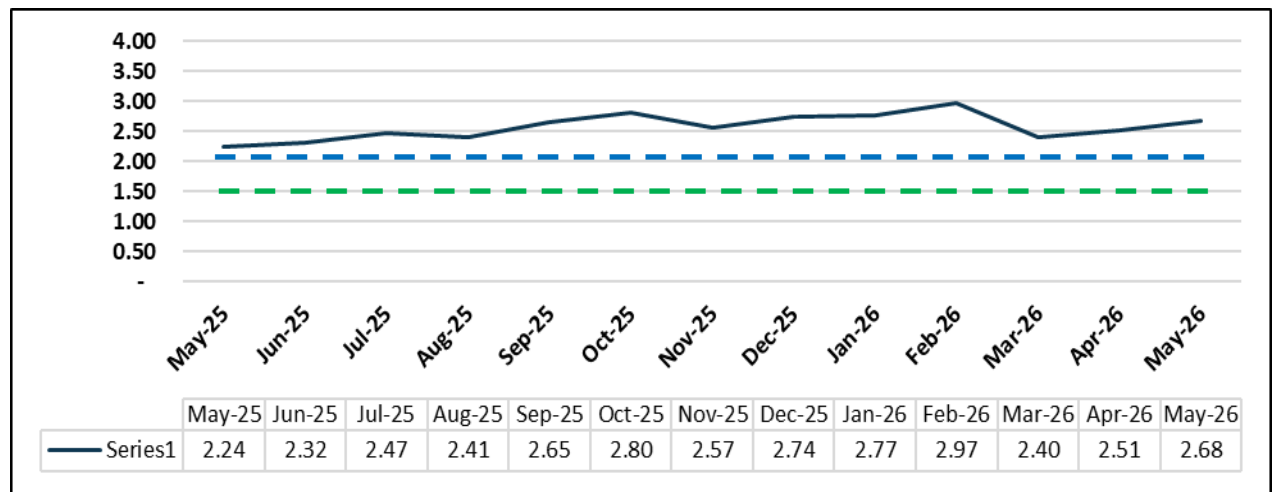
Graph 2: Total Cash & Cash Equivalents



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 May 2026 of 2.68:1 (April 2026: 2.51:1).

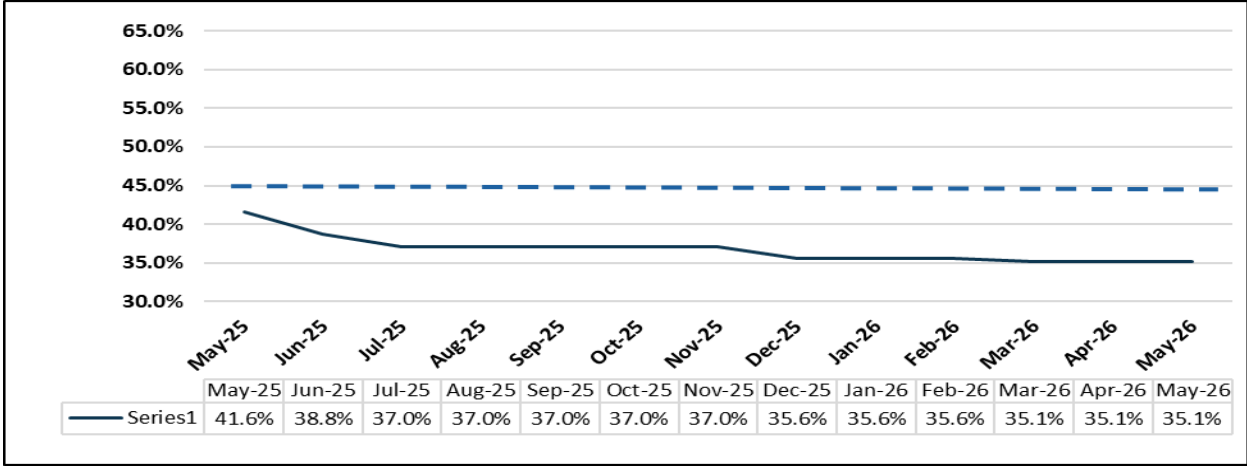
Graph 3: Current Ratio



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 Municipality's operating revenue. The Municipality had a gearing ratio (debt to revenue) of 35.1% at the end of May 2026 (April 2026: 35.1%). This ratio can fluctuate depending on revenue realisation.

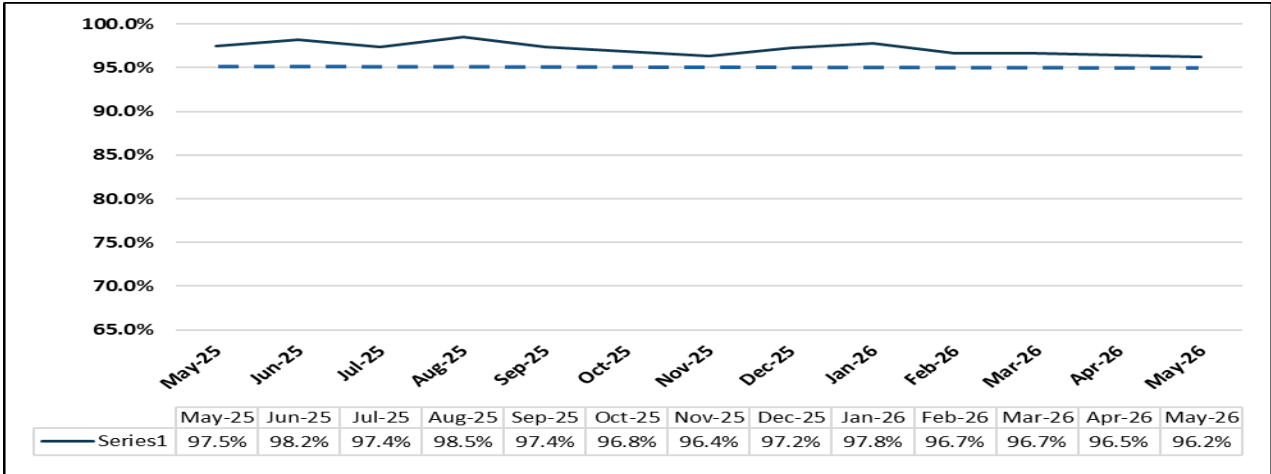
Graph 4: Gearing Ratio



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 May 2026 stood at 96.2% (April 2026: 96.5%). The ratio uses a rolling debtor balance and revenue billed figure to ensure that the average collection rate spanning 12 months is presented.

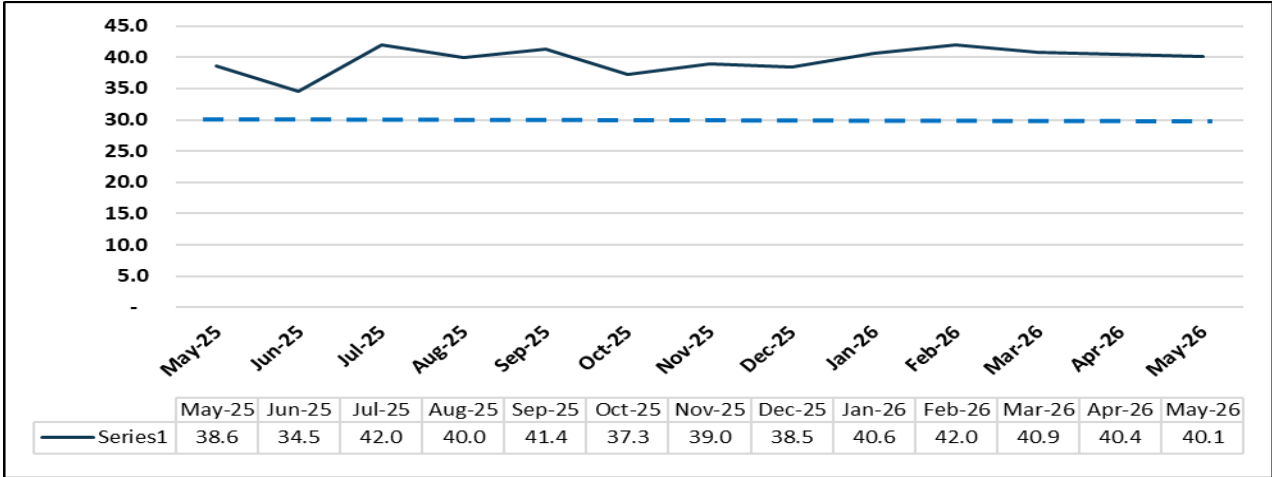
Graph 5: Debtors Collection Rate



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 May 2026 stood at 40.1 days (April 2026: 40.4 days). To reduce the number of days, restricting electricity to defaulting consumers is important.

Graph 6: Debtors Collection Days



Council’s outstanding debtors 30 days and older have increased by R10,699,831 from R384,427,696 in April 2026 to R395,127,527 in May 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 May 2026, the service revenue billed against budget ratio stood at 102.6% year-to-date (April 2026: 102.5%). 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		47,322
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 (April 2026)	15% - 30%	17.9%
3.3.9	Electricity distribution losses (May 2026)	7% - 10%	6.14%
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 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 May 2026.


DR. JOHAN LEIBBRANDT
CITY MANAGER
 12 May 2026

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly Budget Statement

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC023 Drakenstein - Table C1 Monthly Budget Statement Summary - M11 May

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	43,959	507,101	505,247	1,854	0%	548,451
Service charges	2,360,118	2,500,720	2,525,811	211,597	2,421,086	2,349,477	71,609	3%	2,525,811
Investment revenue	91,788	75,000	85,000	11,591	99,726	83,561	16,165	19%	85,000
Transfers and subsidies - Operational	251,503	269,125	271,135	4,806	263,482	257,408	6,074	0	271,135
Other own revenue	323,548	322,956	332,006	16,879	197,217	191,289	5,929	3%	332,006
Total Revenue (excluding capital transfers and contributions)	3,530,737	3,706,184	3,762,403	288,831	3,488,612	3,386,982	101,630	3%	3,762,403
Employee costs	837,839	963,942	960,278	73,328	788,063	805,755	(17,692)	-2%	960,278
Remuneration of Councillors	34,842	41,280	36,588	3,948	33,582	32,636	945	3%	36,588
Depreciation and amortisation	247,456	283,543	283,543	21,903	242,743	241,345	1,397	1%	283,543
Interest	158,197	147,210	147,210	11,938	135,956	134,751	1,205	1%	147,210
Inventory consumed and bulk purchases	1,449,437	1,594,758	1,640,882	133,917	1,433,255	1,418,252	15,003	1%	1,640,882
Transfers and subsidies	38,009	6,190	10,079	558	6,118	6,352	(234)	-4%	10,079
Other expenditure	519,321	640,091	659,827	35,324	426,637	487,776	(61,139)	-13%	659,827
Total Expenditure	3,285,101	3,677,015	3,738,407	280,917	3,066,353	3,126,869	(60,515)	-2%	3,738,407
Surplus/(Deficit)	245,636	29,169	23,996	7,915	422,259	260,113	162,145	62%	23,996
Transfers and subsidies - capital (monetary)	461,488	571,153	578,851	58,529	318,173	331,083	(12,910)	-4%	578,851
Transfers and subsidies - capital (in-kind)	14,412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	721,536	600,322	602,848	66,444	740,432	591,196	149,235	25%	602,848
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	721,536	600,322	602,848	66,444	740,432	591,196	149,235	25%	602,848
Capital expenditure & funds sources									
Capital expenditure	574,975	714,166	741,954	78,385	444,721	491,385	(46,664)	-9%	741,954
Capital transfers recognised	462,499	563,153	578,851	63,271	343,658	384,026	(40,367)	-11%	578,851
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	112,476	151,013	163,103	15,113	101,063	107,359	(6,296)	-6%	163,103
Total sources of capital funds	574,975	714,166	741,954	78,385	444,721	491,385	(46,664)	-9%	741,954
Financial position									
Total current assets	1,620,802	1,411,366	1,693,131		2,381,649				1,693,131
Total non current assets	7,245,179	7,372,967	7,477,829		7,458,691				7,477,829
Total current liabilities	699,030	579,735	602,246		889,434				602,246
Total non current liabilities	1,798,101	1,740,480	1,740,480		1,837,389				1,740,480
Community wealth/Equity	6,368,851	6,464,117	6,828,233		7,113,517				6,828,233
Cash flows									
Net cash from (used) operating	1,088,093	862,997	850,968	39,054	1,242,496	901,035	(341,461)	-38%	850,968
Net cash from (used) investing	(665,313)	(711,163)	(738,951)	(78,385)	(444,721)	(491,385)	(46,664)	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	940,492	1,778,493	1,389,473	(389,020)	-28%	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	246,336	39,901	21,603	22,429	15,300	13,684	12,181	310,748	682,183
Creditors Age Analysis									
Total Creditors	112,141	-	-	-	-	-	-	-	112,141

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) - M11 May

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									
Revenue - Functional										
<i>Governance and administration</i>		699,761	673,826	695,543	57,015	651,074	627,600	23,474	4%	695,543
Executive and council		4,686	19,013	19,013	313	2,317	2,078	239	12%	19,013
Finance and administration		695,075	654,813	676,530	56,701	648,757	625,522	23,235	4%	676,530
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		174,891	237,054	246,374	8,865	138,583	137,173	1,410	1%	246,374
Community and social services		22,357	25,273	25,273	253	21,624	22,079	(456)	-2%	25,273
Sport and recreation		2,700	2,455	2,455	114	2,688	2,379	309	13%	2,455
Public safety		127,040	148,573	158,458	2,219	73,859	75,660	(1,801)	-2%	158,458
Housing		22,794	60,753	60,188	6,279	40,411	37,054	3,357	9%	60,188
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69,348	44,524	44,514	3,602	45,555	41,025	4,530	11%	44,514
Planning and development		13,788	12,951	12,941	2,951	16,506	12,414	4,091	33%	12,941
Road transport		55,560	31,573	31,573	651	29,049	28,611	438	2%	31,573
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,062,637	3,321,934	3,354,824	277,879	2,971,574	2,912,268	59,306	2%	3,354,824
Energy sources		1,865,328	1,938,185	1,973,395	159,351	1,882,854	1,812,656	70,197	4%	1,973,395
Water management		280,765	327,476	327,476	23,159	305,977	308,765	(2,788)	-1%	327,476
Waste water management		663,821	791,286	787,625	77,355	524,935	539,186	(14,251)	-3%	787,625
Waste management		252,722	264,987	266,329	18,015	257,808	251,661	6,148	2%	266,329
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	4,006,637	4,277,337	4,341,254	347,361	3,806,785	3,718,065	88,720	2%	4,341,254
Expenditure - Functional										
<i>Governance and administration</i>		439,161	523,898	537,171	8,640	395,492	501,705	(106,214)	-21%	537,171
Executive and council		100,264	123,295	115,434	4,225	59,592	60,809	(1,217)	-2%	115,434
Finance and administration		334,462	395,884	417,280	5,136	331,492	436,452	(104,960)	-24%	417,280
Internal audit		4,435	4,718	4,458	(721)	4,407	4,444	(37)	-1%	4,458
<i>Community and public safety</i>		461,902	550,791	546,999	37,210	409,401	401,658	7,744	2%	546,999
Community and social services		56,731	58,829	60,923	5,273	50,008	53,522	(3,514)	-7%	60,923
Sport and recreation		122,963	139,211	138,246	8,647	115,441	125,240	(9,798)	-8%	138,246
Public safety		192,636	233,966	244,460	11,786	156,676	141,570	15,106	11%	244,460
Housing		89,572	118,784	103,369	11,503	87,276	81,326	5,950	7%	103,369
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		237,225	230,181	229,804	20,463	197,696	205,587	(7,891)	-4%	229,804
Planning and development		55,609	74,148	71,550	6,724	58,517	63,305	(4,789)	-8%	71,550
Road transport		179,599	153,878	156,070	13,569	137,176	140,318	(3,143)	-2%	156,070
Environmental protection		2,016	2,155	2,184	170	2,004	1,963	41	2%	2,184
<i>Trading services</i>		2,146,811	2,372,141	2,424,429	214,604	2,063,764	2,017,916	45,848	2%	2,424,429
Energy sources		1,584,129	1,732,462	1,794,857	151,758	1,561,874	1,535,026	26,847	2%	1,794,857
Water management		169,927	210,066	207,073	23,937	160,524	163,898	(3,374)	-2%	207,073
Waste water management		230,810	235,514	237,869	20,729	191,360	205,127	(13,767)	-7%	237,869
Waste management		161,945	194,099	184,630	18,179	150,007	113,865	36,142	32%	184,630
<i>Other</i>	2	4	4	4	-	-	2	(2)	-100%	4
Total Expenditure - Functional	3	3,285,101	3,677,015	3,738,407	280,917	3,066,353	3,126,869	(60,515)	-2%	3,738,407
Surplus/ (Deficit) for the year		721,536	600,322	602,848	66,444	740,432	591,196	149,235	0.2524294	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) - M11 May

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	55,416	644,051	620,502	23,549	3.8%	665,039
Vote 03 - Corporate & Planning Services		35,316	48,043	51,572	3,475	29,702	26,838	2,864	10.7%	51,572
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		159,664	221,882	230,412	7,550	124,007	122,541	1,466	1.2%	230,412
Vote 06 - Engineering Services		3,159,263	3,362,441	3,394,232	280,920	3,009,025	2,948,184	60,841	2.1%	3,394,232
Vote 07 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 08 - Risk Management		-	-	-	-	-	-	-	-	-
Vote 09 - ldp		-	-	-	-	-	-	-	-	-
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	347,361	3,806,785	3,718,065	88,720	2.4%	4,341,254
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	5,849	7,041	6,655	963	5,671	5,656	16	0.3%	6,655
Vote 02 - Financial Services		140,813	167,600	172,993	10,372	132,431	150,932	(18,501)	-12.3%	172,993
Vote 03 - Corporate & Planning Services		262,672	296,015	301,327	18,092	213,879	218,668	(4,789)	-2.2%	301,327
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		485,005	571,591	564,914	33,814	413,153	425,093	(11,940)	-2.8%	564,914
Vote 06 - Engineering Services		2,364,375	2,604,932	2,661,493	214,959	2,275,391	2,299,085	(23,694)	-1.0%	2,661,493
Vote 07 - Internal Audit		11,067	12,279	11,457	1,043	10,249	9,840	409	4.2%	11,457
Vote 08 - Risk Management		2,715	3,310	3,389	277	2,965	3,078	(113)	-3.7%	3,389
Vote 09 - ldp		5,690	6,199	6,472	543	5,471	5,627	(157)	-2.8%	6,472
Vote 10 - Communication And Marketing		6,915	8,048	9,707	854	7,144	8,890	(1,745)	-19.6%	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	280,917	3,066,353	3,126,869	(60,515)	-1.9%	3,738,407
Surplus/ (Deficit) for the year	2	721,536	600,322	602,848	66,444	740,432	591,196	149,235	25.2%	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) - M11 May

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	156,424	1,790,321	1,721,289	69,033	4%	1,851,214
Service charges - Water		248,992	295,928	295,928	22,437	276,294	279,745	(3,451)	-1%	295,928
Service charges - Waste Water Management		168,258	185,368	181,708	15,262	166,079	165,742	336	0%	181,708
Service charges - Waste management		187,296	195,619	196,961	17,474	188,391	182,701	5,690	3%	196,961
Sale of Goods and Rendering of Services		36,774	37,416	37,426	1,839	41,167	33,574	7,593	23%	37,426
Agency services		18,322	19,551	19,551	1,685	17,458	17,890	(431)	-2%	19,551
Interest										
Interest earned from Receivables		20,626	18,841	18,841	1,893	18,871	17,381	1,490	9%	18,841
Interest from Current and Non Current Assets		91,788	75,000	85,000	11,591	99,726	83,561	16,165	19%	85,000
Dividends										
Rent on Land		8	9	9	1	8	9	(1)	-7%	9
Rental from Fixed Assets		8,012	6,577	7,368	618	6,667	6,732	(65)	-1%	7,368
Licence and permits		3,760	4,169	4,231	273	3,356	3,664	(308)	-8%	4,231
Special rating levies										
Operational Revenue		27,016	86,702	85,602	9,680	53,329	55,172	(1,843)	-3%	85,602
Non-Exchange Revenue										
Property rates		503,780	538,383	548,451	43,959	507,101	505,247	1,854	0%	548,451
Surcharges and Taxes		64,447								
Fines, penalties and forfeits		104,331	124,676	133,956	360	53,010	53,852	(842)	-2%	133,956
Licences or permits		10	12	19		37	18	19	108%	19
Transfers and subsidies - Operational		251,503	269,125	271,135	4,806	263,482	257,408	6,074	2%	271,135
Interest		3,168	3,303	3,303	287	2,913	2,997	(84)	-3%	3,303
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		7,472	3,000	3,000	244	244		244	0%	3,000
Other Gains		29,602	18,700	18,700		158		158	0%	18,700
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3,530,737	3,706,184	3,762,403	288,831	3,488,612	3,386,982	101,630	3%	3,762,403
Expenditure By Type										
Employee related costs		837,839	963,942	960,278	73,328	788,063	805,755	(17,692)	-2%	960,278
Remuneration of councillors		34,842	41,280	36,588	3,948	33,582	32,636	945	3%	36,588
Bulk purchases - electricity		1,341,619	1,463,347	1,511,760	113,853	1,335,162	1,319,406	15,757	1%	1,511,760
Inventory consumed		107,818	131,411	129,122	20,064	98,092	98,846	(754)	-1%	129,122
Debt impairment		31,667	78,676	62,956	7,381	80,721	77,275	3,446	4%	62,956
Depreciation and amortisation		247,456	283,543	283,543	21,903	242,743	241,345	1,397	1%	283,543
Interest		158,197	147,210	147,210	11,938	135,956	134,751	1,205	1%	147,210
Contracted services		217,130	275,369	287,714	20,307	184,213	228,648	(44,435)	-19%	287,714
Transfers and subsidies		38,009	6,190	10,079	558	6,118	6,352	(234)	-4%	10,079
Irrecoverable debts written off		101,986	108,466	119,306	281	27,069	29,193	(2,124)	-7%	119,306
Operational costs		141,185	170,481	181,940	7,355	134,633	152,659	(18,026)	-12%	181,940
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	280,917	3,066,353	3,126,869	(60,515)	-2%	3,738,407
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		461,488	571,153	578,851	58,529	318,173	331,083	(12,910)	(0)	578,851
Transfers and subsidies - capital (in-kind)		14,412								
Surplus/(Deficit) after capital transfers & contributions		721,536	600,322	602,848	66,444	740,432	591,196	149,235	0	602,848
Income Tax										
Surplus/(Deficit) after income tax		721,536	600,322	602,848	66,444	740,432	591,196	149,235	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	66,444	740,432	591,196	149,235	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	66,444	740,432	591,196	149,235	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) - M11 May

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	7,423	883	6,987	4,064	2,923	72%	7,423
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		2,481	-	-	-	-	-	-	-	-
Vote 06 - Engineering Services		439,638	498,746	534,913	59,319	306,041	337,048	(31,007)	-9%	534,913
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	542,336	60,202	313,028	341,112	(28,085)	-8%	542,336
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		10	-	31	-	-	26	(26)	-100%	31
Vote 02 - Financial Services		845	500	302	142	239	278	(40)	-14%	302
Vote 03 - Corporate & Planning Services		3,314	3,950	2,255	141	608	1,586	(978)	-62%	2,255
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 05 - Safety and Community Services		27,796	80,617	82,040	7,630	39,345	52,881	(13,536)	-26%	82,040
Vote 06 - Engineering Services		96,526	125,609	114,784	10,257	91,461	95,304	(3,843)	-4%	114,784
Vote 07 - Internal Audit		3	-	56	-	30	56	(26)	-47%	56
Vote 08 - Risk Management		26	28	-	-	-	-	-	-	-
Vote 09 - Idp		-	-	-	-	-	-	-	-	-
Vote 10 - Communication And Marketing		168	716	150	12	12	143	(131)	-91%	150
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	128,666	211,420	199,618	18,182	131,694	150,273	(18,579)	-12%	199,618
Total Capital Expenditure		574,975	714,166	741,954	78,385	444,721	491,385	(46,664)	-9%	741,954
Capital Expenditure - Functional Classification										
Governance and administration		37,037	39,804	56,900	1,895	33,872	31,836	2,035	6%	56,900
Executive and council		17	-	45	-	8	30	(22)	-73%	45
Finance and administration		37,018	39,804	56,799	1,895	33,834	31,751	2,083	7%	56,799
Internal audit		3	-	56	-	30	56	(26)	-47%	56
Community and public safety		30,166	79,967	81,447	7,573	39,100	52,357	(13,258)	-25%	81,447
Community and social services		3,505	4,925	7,305	819	2,168	6,474	(4,306)	-67%	7,305
Sport and recreation		9,387	12,847	13,750	522	5,974	9,975	(4,000)	-40%	13,750
Public safety		12,988	7,725	6,089	1,349	3,763	4,157	(394)	-9%	6,089
Housing		4,285	54,470	54,303	4,883	27,194	31,752	(4,558)	-14%	54,303
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78,818	51,990	61,574	1,205	52,285	58,717	(6,432)	-11%	61,574
Planning and development		349	315	510	17	275	441	(167)	-38%	510
Road transport		78,469	51,675	61,064	1,188	52,010	58,275	(6,265)	-11%	61,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		428,955	541,180	541,948	67,708	319,440	348,390	(28,950)	-8%	541,948
Energy sources		68,079	65,782	76,834	14,537	70,846	62,388	8,458	14%	76,834
Water management		14,989	27,057	27,148	1,724	21,717	22,537	(820)	-4%	27,148
Waste water management		337,612	438,342	432,176	51,412	223,736	258,902	(35,166)	-14%	432,176
Waste management		8,274	10,000	5,790	35	3,142	4,564	(1,422)	-31%	5,790
Other		-	1,225	85	3	25	85	(60)	-70%	85
Total Capital Expenditure - Functional Classification	3	574,975	714,166	741,954	78,385	444,721	491,385	(46,664)	-9%	741,954
Funded by:										
National Government		421,059	509,719	517,719	56,208	298,630	337,916	(39,286)	-12%	517,719
Provincial Government		10,275	33,434	33,132	2,321	20,273	21,774	(1,501)	-7%	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	4,742	24,755	24,335	420	2%	28,000
Transfers recognised - capital		462,499	563,153	578,851	63,271	343,658	384,026	(40,367)	-11%	578,851
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	112,476	151,013	163,103	15,113	101,063	107,359	(6,296)	-6%	163,103
Total Capital Funding		574,975	714,166	741,954	78,385	444,721	491,385	(46,664)	-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 - M11 May

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	1,778,493	1,038,777
Trade and other receivables from exchange transactions		379,191	392,851	409,982	442,652	409,982
Receivables from non-exchange transactions		112,660	124,740	128,050	99,506	128,050
Current portion of non-current receivables		-	-	-	-	-
Inventory		50,013	66,113	58,322	44,856	58,322
VAT		50,005	28,000	58,000	16,141	58,000
Other current assets		-	-	-	-	-
Total current assets		1,620,802	1,411,366	1,693,131	2,381,649	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	7,311,243	7,292,588	7,311,243
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	2,662	2,179	2,662
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	7,458,691	7,477,829
TOTAL ASSETS		8,865,982	8,784,332	9,170,960	9,840,340	9,170,960
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		102,523	113,895	113,895	99,221	113,895
Consumer deposits		86,666	89,373	89,917	96,823	89,917
Trade and other payables from exchange transactions		402,082	331,943	339,811	350,098	339,811
Trade and other payables from non-exchange transactions		11,860	-	11,458	255,843	11,458
Provision		95,899	20,090	22,732	87,449	22,732
VAT		-	24,433	24,433	-	24,433
Other current liabilities		-	-	-	-	-
Total current liabilities		699,030	579,735	602,246	889,434	602,246
Non current liabilities						
Financial liabilities		1,262,980	1,148,361	1,148,361	1,285,094	1,148,361
Provision		535,121	592,120	592,120	552,295	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	1,837,389	1,740,480
TOTAL LIABILITIES		2,497,131	2,320,215	2,342,727	2,726,823	2,342,727
NET ASSETS	2	6,368,851	6,464,117	6,828,233	7,113,517	6,828,233
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,629,914	4,721,032	5,015,187	5,480,542	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	7,113,517	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 - M11 May

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	34,466	445,822	487,665	(41,843)	-9%	531,998
Service charges		2,608,334	2,425,699	2,450,037	204,008	2,286,060	2,245,867	40,194	2%	2,450,037
Other revenue		282,187	176,874	178,315	16,444	161,187	163,456	(2,269)	-1%	178,315
Transfers and Subsidies - Operational		251,889	269,125	269,312	-	176,873	176,873	-	-	269,312
Transfers and Subsidies - Capital		484,763	571,153	578,851	-	723,349	723,349	-	-	578,851
Interest		96,929	97,144	107,144	23,548	94,551	98,216	(3,665)	-4%	107,144
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2,984,873)	(3,045,830)	(3,106,827)	(238,855)	(2,563,648)	(2,850,430)	(286,782)	10%	(3,106,827)
Interest		(158,664)	(147,210)	(147,210)	-	(75,580)	(134,942)	(59,362)	44%	(147,210)
Transfers and Subsidies		-	(6,190)	(10,653)	(558)	(6,118)	(9,018)	(2,900)	32%	(10,653)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,088,093	862,997	850,968	39,054	1,242,496	901,035	(341,461)	-38%	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)	(78,385)	(444,721)	(491,385)	(46,664)	9%	(741,954)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(665,313)	(711,163)	(738,951)	(78,385)	(444,721)	(491,385)	(46,664)	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	(88,441)	749,561	360,540			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	940,492	1,778,493	1,389,473			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 - M11 May

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Cash Receipts By Source																
Property rates		32,345	55,832	33,336	54,915	33,492	44,269	43,519	27,615	44,466	41,566	34,466	76,410	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	152,095	148,774	65,115	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	25,806	26,210	40,279	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	15,165	13,539	22,844	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	17,609	15,486	11,400	189,751	198,290	208,157
Rental of facilities and equipment		286	366	309	349	346	302	548	296	366	337	388	2,684	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	7,409	23,548	(8,008)	75,000	75,000	75,000
Interest earned - outstanding debtors		1,753	-	-	-	-	-	9,789	-	-	-	-	10,602	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	2,249	2,581	(3,902)	22,442	22,490	22,540
Licences and permits		304	302	1,187	-	342	264	348	252	315	290	273	304	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	881	1,685	1,814	19,551	20,430	21,350
Transfers and Subsidies - Operational		103,943	2,537	2,610	434	2,322	334	75	1,084	63,535	-	-	92,252	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	11,518	14,787	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	360,061	273,751	278,467	326,581	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	-	-	(172,196)	551,153	310,080	153,877
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000	20,000
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	3,003	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	748,060	273,751	278,467	176,491	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	67,283	73,328	175,879	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	3,064	3,948	7,698	41,280	43,447	45,185
Interest		-	-	-	-	-	75,580	-	-	-	-	-	71,629	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	106,283	113,853	128,184	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	14,494	20,064	33,319	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	16,411	20,307	91,157	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	682	558	72	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	7,355	45,945	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	222,424	239,413	553,884	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	51,804	78,385	269,444	714,166	553,435	356,477
Repayment of borrowing		-	-	-	-	-	49,110	-	-	-	-	-	53,061	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	274,227	317,798	876,390	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	454,763	(476)	(39,331)	(699,899)	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	1,818,300	1,817,824	1,778,493	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	1,818,300	1,817,824	1,778,493	1,078,595	1,078,595	1,136,367	1,237,234

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS`S 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 - M11 May

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	26,743	9,511	7,654	11,208	5,357	4,334	3,845	87,171	155,824	111,915		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	107,103	10,947	2,888	2,171	1,857	1,693	1,613	30,865	159,137	38,199		
Receivables from Non-exchange Transactions - Property Rates	1400	33,356	4,276	2,175	1,686	1,485	1,333	1,307	27,099	72,716	32,909		
Receivables from Exchange Transactions - Waste Water Management	1500	14,488	3,313	2,244	1,977	1,885	1,660	1,578	48,018	75,163	55,118		
Receivables from Exchange Transactions - Waste Management	1600	16,896	4,406	3,198	2,873	2,784	2,458	2,353	76,072	111,040	86,539		
Receivables from Exchange Transactions - Property Rental Debtors	1700	457	271	291	165	147	157	190	7,644	9,322	8,303		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	47,293	7,177	3,152	2,349	1,786	2,050	1,294	33,879	98,981	41,359		
Total By Income Source	2000	246,336	39,901	21,603	22,429	15,300	13,684	12,181	310,748	682,183	374,342	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	11,403	4,461	2,622	2,017	1,920	1,623	1,593	12,748	38,385	19,900		
Commercial	2300	99,473	7,373	2,554	5,339	1,663	1,403	1,246	28,732	147,783	38,383		
Households	2400	91,579	24,436	14,936	13,725	10,498	8,978	8,519	245,932	418,603	287,651		
Other	2500	43,881	3,633	1,491	1,348	1,220	1,680	824	23,336	77,412	28,407		
Total By Customer Group	2600	246,336	39,901	21,603	22,429	15,300	13,684	12,181	310,748	682,183	374,342	-	-

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 - M11 May

Description R thousands	NT Code	Budget Year 2025/26									Total	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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	112,141	-	-	-	-	-	-	-	-	112,141	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	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	112,141	-	-	-	-	-	-	-	-	112,141	91,434

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 - M11 May

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	153,874	944	-	-	154,818
ABSA BANK		N/a	CALL DEPOSIT	N/a	53,255	327	-	-	53,582
ABSA BANK		N/a	CALL DEPOSIT	N/a	0	-	-	-	0
ABSA BANK		10 Months	NOTICE DEPOSIT	29-05-26	225,000	15,011	(240,011)	-	-
AFRICAN BANK		N/a	CALL DEPOSIT	N/a	213,579	1,356	-	-	214,935
AFRICAN BANK		11 Months	NOTICE DEPOSIT	29-06-26	225,000	-	-	-	225,000
NEDBANK		N/a	CALL DEPOSIT	N/a	1,982	11	-	108	2,101
NEDBANK (ESKOM GUARANTEE)		N/a	CALL DEPOSIT	N/a	17,825	108	(108)	-	17,825
STANDARD BANK		N/a	CALL DEPOSIT	N/a	106,111	639	-	-	106,750
STANDARD BANK		N/a	CALL DEPOSIT	N/a	101,843	605	-	-	102,448
STANDARD BANK		N/a	CALL DEPOSIT	N/a	201,556	1,197	-	-	202,753
Municipality sub-total					1,300,025	20,197	(240,118)	108	1,080,211
Entities sub-total					-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,300,025	20,197	(240,118)	108	1,080,211

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 - M11 May

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	-	254,012	254,012	-	0.0%	254,012
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		231,574	248,963	248,963	-	248,963	248,963	-	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 [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,271	13,788	12,834	-	4,679	4,679	-	0.0%	12,734
Capacity Building and Other Grants		1,271	-	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	-	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	-	1,095	1,095	-	0.0%	1,791
<i>DMOSS</i>		-	-	-	-	-	-	-	-	-
<i>Education Training and Development Practices SETA</i>		1,269	750	750	-	1,045	1,045	-	0.0%	750
<i>European Union</i>		576	-	991	-	-	-	-	-	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	-	259,861	259,861	-		269,212
Capital Transfers and Grants										
National Government:		466,886	605,377	605,377	-	605,377	688,365	-		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	-	63,737	63,737	-		63,737
Neighbourhood Development Partnership Grant		20,000	39,500	39,500	-	39,500	39,500	-		39,500
Regional Bulk Infrastructure Grant		375,000	490,000	490,000	-	490,000	572,988	-		490,000
Provincial Government:		9,875	33,700	33,398	-	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	-	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	-	627,417	710,405	-		666,775
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	718,441	928,202	936,088	-	887,279	970,267	-		935,988

8.2 Supporting Table SC7 (1) – Grant Expenditure

WC023 Drakenstein- Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		242,060	254,012	254,012	1,843	255,629	253,705	1,924	0.8%	254,012
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Local Government Equitable Share		231,574	248,963	248,963	-	248,963	248,963	-	-	248,963
Expanded Public Works Programme Integrated Grant		6,725	3,349	3,349	1,833	5,563	3,349	2,214	66.1%	3,349
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,600	1,700	1,700	10	1,102	1,393	(291)	-20.9%	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	2,623	6,740	2,701	4,039	149.5%	12,858
Capacity Building and Other Grants		1,271	113	124	-	-	-	-	-	124
Community Development Workers Grant		-	-	113	1	65	70	(5)	-7.7%	113
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Housing		-	10,720	11,630	2,621	6,640	2,326	4,314	185.5%	11,630
Informal Settlements Upgrading Partnership Grant		-	1,000	-	-	-	-	-	-	-
Thusong Centre		-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		-	1,955	991	-	35	305	(270)	-88.5%	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	340	1,114	612	502	82.0%	2,050
DMOSS		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		1,269	750	2,000	340	1,064	562	502	89.3%	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	4,806	263,482	257,408	6,074	2.4%	269,910
Capital expenditure of Transfers and Grants										
National Government:		421,059	517,719	517,719	56,208	298,630	309,917	(11,286)	-3.6%	517,719
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		2,904	10,557	10,557	2,260	10,554	8,318	2,235	26.9%	10,557
Integrated Urban Development Grant		59,605	55,423	55,423	2,232	45,045	49,478	(4,433)	-9.0%	55,423
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		32,462	25,652	25,652	560	23,832	23,119	714	3.1%	25,652
Regional Bulk Infrastructure Grant		326,087	426,087	426,087	51,156	219,199	229,001	(9,802)	-4.3%	426,087
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		10,275	33,434	33,132	2,321	20,273	21,166	(894)	-4.2%	33,132
Public Transport Maintenance & Construction		10,160	1,774	1,774	-	1,382	1,602	(220)	-13.7%	1,774
Acceleration of Housing Delivery Capital		115	-	-	-	-	-	-	-	-
Capital Human Settlement		-	20,000	30,158	2,321	18,891	18,605	286	1.5%	30,158
Informal Settlements Upgrading Partnership Grant Capital		-	11,660	1,200	-	-	960	(960)	-100.0%	1,200
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		31,195	20,000	28,000	-	(730)	-	(730)	-	28,000
Developers Contribution		31,195	20,000	28,000	-	(730)	-	(730)	-	28,000
European Union		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		462,529	571,153	578,851	58,529	318,173	331,083	(12,910)	-3.9%	578,851
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		708,819	840,278	848,762	63,335	581,655	588,492	(6,836)	-1.2%	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). All social contributions are up to date.

WC023 Drakenstein - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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)	1									
Basic Salaries and Wages		25,648	32,384	26,933	3,104	24,647	23,933	714	3%	26,933
Pension and UIF Contributions		1,453	1,527	1,526	129	1,378	1,321	57	4%	1,526
Medical Aid Contributions		358	376	376	33	351	335	16	5%	376
Motor Vehicle Allowance				124	19	176	161	15	9%	124
Cellphone Allowance		3,042	3,982	3,194	255	2,795	2,835	(40)	-1%	3,194
Housing Allowances		38	40	40	6	61	47	13	28%	40
Other benefits and allowances		4,302	2,971	4,394	402	4,174	4,004	170	4%	4,394
Sub Total - Councillors		34,842	41,280	36,588	3,948	33,582	32,636	945	3%	36,588
% increase	4		18.5%	5.0%						5.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,521	11,349	8,227	1,362	8,379	7,084	1,295	18%	8,227
Pension and UIF Contributions		1,073	1,320	1,024	91	962	891	71	8%	1,024
Medical Aid Contributions		133	134	138	12	131	124	7	6%	138
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,147	1,903	1,903	-	-	1,370	(1,370)	-100%	1,903
Motor Vehicle Allowance		571	766	713	62	663	703	(40)	-6%	713
Cellphone Allowance		130	154	124	10	113	107	7	6%	124
Housing Allowances		13	27	13	1	12	11	1	6%	13
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11,587	15,653	12,142	1,539	10,261	10,291	(30)	0%	12,142
% increase	4		35.1%	4.8%						4.8%
Other Municipal Staff										
Basic Salaries and Wages		490,741	576,525	597,519	49,171	501,757	519,353	(17,596)	-3%	597,519
Pension and UIF Contributions		96,958	113,372	98,488	8,021	84,784	87,112	(2,328)	-3%	98,488
Medical Aid Contributions		30,978	33,906	36,966	3,028	31,463	33,647	(2,184)	-6%	36,966
Overtime		61,753	66,227	64,099	5,733	57,230	54,978	2,253	4%	64,099
Performance Bonus		38,970	41,061	40,176	51	40,705	41,063	(358)	-1%	40,176
Motor Vehicle Allowance		33,671	38,222	37,822	2,968	32,842	34,508	(1,666)	-5%	37,822
Cellphone Allowance		4,954	5,041	5,279	584	5,036	5,087	(51)	-1%	5,279
Housing Allowances		5,787	4,397	4,473	342	3,749	4,903	(1,154)	-24%	4,473
Other benefits and allowances		14,046	14,520	11,549	984	11,352	8,781	2,572	29%	11,549
Payments in lieu of leave		4,623	7,775	7,775	897	8,873	6,032	2,841	47%	7,775
Long service awards		9,598	9,850	3,551	-	-	-	-	-	3,551
Post-retirement benefit obligations		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	941,945	71,779	777,793	795,465	(17,672)	-2%	941,945
% increase	4		14.8%	14.0%						14.0%
Total Parent Municipality		872,680	1,005,222	990,675	77,266	821,635	838,392	(16,756)	-2%	990,675
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	990,675	77,266	821,635	838,392	(16,756)	-2%	990,675
% increase	4		15.2%	13.5%						13.5%
TOTAL MANAGERS AND STAFF		837,839	963,942	954,087	73,318	788,053	805,755	(17,702)	-2%	954,087

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 - M11 May

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	52,245	35,522	35,522	275,524	240,003	87.1%	5%
March	34,481	59,173	57,159	53,616	53,616	332,683	279,067	83.9%	8%
April	28,777	69,400	60,337	51,804	51,804	393,020	341,217	86.8%	7%
May	51,202	59,456	99,577	78,385	78,385	492,597	414,212	84.1%	11%
June	233,139	133,756	249,357	–	–	741,954	741,954	100.0%	0%
Total Capital expenditure	574,975	714,166	741,954	444,721					

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 - M11 May

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	101,482	15,642	70,857	68,418	(2,438)	-3.6%	101,482
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	10,831	41,643	34,858	(6,785)	-19.5%	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	272	800	810	10	1.3%	1,306
LV Networks		38,822	32,225	44,741	10,559	40,843	34,048	(6,796)	-20.0%	44,741
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		235	3,295	3,075	215	2,813	3,025	212	7.0%	3,075
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		235	3,295	3,075	215	2,813	3,025	212	7.0%	3,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		39,396	51,860	52,108	4,596	26,216	30,350	4,134	13.6%	52,108
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		39,396	51,860	52,108	4,596	26,216	30,350	4,134	13.6%	52,108
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 - M11 May

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	7,065	834	2,550	6,344	3,794	59.8%	7,065
Community Facilities		2,660	5,350	6,135	834	1,665	5,445	3,780	69.4%	6,135
Halls										
Centres		130	400	657	12	525	608	82	13.5%	657
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries			350	215			210	210	100.0%	215
Cemeteries/Crematoria		2,419	3,000	4,979	794	969	4,405	3,436	78.0%	4,979
Police		112	300	162		75	141	66	47.2%	162
Purís			200	122	28	97	81	(15)	-18.5%	122
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		885	899	14	1.6%	929
Indoor Facilities										
Outdoor Facilities		154	750	929		885	899	14	1.6%	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	1,994	19	887	1,596	709	44.4%	1,994
Operational Buildings		886	2,300	1,994	19	887	1,596	709	44.4%	1,994
Municipal Offices		886	2,300	1,994	19	887	1,596	709	44.4%	1,994
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	15			28	28	100.0%	15
Servitudes										
Licences and Rights			300	15			28	28	100.0%	15
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			300	15			28	28	100.0%	15
Load Settlement Software Applications										
Unspecified										
Computer Equipment		6,129	7,135	10,487	1,840	8,287	5,538	(2,749)	-49.6%	10,487
Computer Equipment		6,129	7,135	10,487	1,840	8,287	5,538	(2,749)	-49.6%	10,487
Furniture and Office Equipment		1,915	1,199	3,471	215	1,663	2,138	475	22.2%	3,471
Furniture and Office Equipment		1,915	1,199	3,471	215	1,663	2,138	475	22.2%	3,471
Machinery and Equipment		6,568	10,300	11,244	772	7,966	9,960	1,994	20.0%	11,244
Machinery and Equipment		6,568	10,300	11,244	772	7,966	9,960	1,994	20.0%	11,244
Transport Assets		30,094	32,410	35,897	617	19,912	15,933	(3,979)	-25.0%	35,897
Transport Assets		30,094	32,410	35,897	617	19,912	15,933	(3,979)	-25.0%	35,897
Land			2,777	269		8	346	338	97.8%	269
Land			2,777	269		8	346	338	97.8%	269
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	171,923	19,939	112,129	110,301	(1,829)	-1.7%	171,923

10.2.2 Supporting Table SC13b

WC023 Drakenstein- Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	49,439	560	43,855	47,311	3,456	7.3%	49,439
Roads Infrastructure		53,919	38,869	47,504	560	41,920	45,377	3,457	7.6%	47,504
Roads		53,919	38,869	47,504	560	41,920	45,377	3,457	7.6%	47,504
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		400	2,700	1,935	-	1,935	1,934	(1)	-0.1%	1,935
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	1,197	-	1,197	1,196	(1)	-0.1%	1,197
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 - M11 May

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		-	-	-	-	-	-	-	-	-	-
Puris		-	-	-	-	-	-	-	-	-	-
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	1,190	181	1,155	905	(250)	-27.6%	1,190	
Operational Buildings		1,397	3,210	1,190	181	1,155	905	(250)	-27.6%	1,190	
Municipal Offices		1,397	3,210	1,190	181	1,155	905	(250)	-27.6%	1,190	
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	50,629	741	45,010	48,216	3,206	6.6%	50,629	

10.2.3 Supporting Table SC13c

WC023 Drakenstein - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		194,711	230,155	233,489	17,721	188,251	204,206	15,955	7.8%	227,055
Roads Infrastructure		16,195	14,574	17,688	467	14,311	17,382	3,072	17.7%	14,574
Roads		865	783	946	51	719	610	(109)	-17.9%	783
Road Structures		15,330	13,791	16,742	417	13,592	16,773	3,181	19.0%	13,791
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		75,843	93,826	96,805	8,425	76,293	81,785	5,493	6.7%	92,551
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3,991	4,747	4,247	230	3,291	4,050	760	18.8%	4,747
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,031	1,077	1,077	15	1,052	698	(354)	-50.6%	1,077
LV Networks		70,821	88,002	91,481	8,180	71,950	77,037	5,086	6.6%	86,726
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30,264	36,801	33,825	2,043	25,315	28,702	3,387	11.8%	36,036
Dams and Weirs		56	293	106	-	24	93	70	74.8%	293
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		12	20	20	-	-	9	9	100.0%	20
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		30,196	36,489	33,699	2,043	25,292	28,599	3,307	11.6%	35,723
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		38,774	47,497	46,263	3,282	39,274	42,239	2,965	7.0%	46,511
Pump Station		1,963	5,007	2,982	186	2,066	3,862	1,795	46.5%	5,007
Reticulation		36,811	42,404	43,281	3,096	37,208	38,378	1,170	3.0%	41,418
Waste Water Treatment Works		-	87	-	-	-	-	-	-	87
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		33,635	37,456	38,908	3,504	33,059	34,098	1,039	3.0%	37,383
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		33,635	37,456	38,908	3,504	33,059	34,098	1,039	3.0%	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 - M11 May

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		95,884	115,671	123,146	11,243	102,946	106,862	3,916	3.7%	114,584
Community Facilities		95,884	115,671	123,146	11,243	102,946	106,862	3,916	3.7%	114,584
Halls										
Centres		95,618	115,410	122,765	11,103	102,729	106,614	3,885	3.6%	114,323
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Purvis										
Public Open Space		266	261	381	140	217	248	31	12.6%	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	0			5	5	100.0%	85
Revenue Generating			85	0			5	5	100.0%	85
Improved Property			85	0			5	5	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	1,185	79	835	1,048	213	20.3%	935
Biological or Cultivated Assets		722	935	1,185	79	835	1,048	213	20.3%	935
Intangible Assets		2,833	4,416	3,597	82	1,852	3,163	1,310	41.4%	4,416
Servitudes										
Licences and Rights		2,833	4,416	3,597	82	1,852	3,163	1,310	41.4%	4,416
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		2,833	4,416	3,597	82	1,852	3,163	1,310	41.4%	4,416
Load Settlement Software Applications										
Unspecified										
Computer Equipment		5,866	6,540	7,437	960	6,067	6,378	311	4.9%	6,540
Computer Equipment		5,866	6,540	7,437	960	6,067	6,378	311	4.9%	6,540
Furniture and Office Equipment		2,747	3,130	3,129	332	2,590	2,850	260	9.1%	3,130
Furniture and Office Equipment		2,747	3,130	3,129	332	2,590	2,850	260	9.1%	3,130
Machinery and Equipment		38,253	48,674	53,709	4,509	37,376	42,415	5,039	11.9%	48,663
Machinery and Equipment		38,253	48,674	53,709	4,509	37,376	42,415	5,039	11.9%	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	425,692	34,926	339,917	366,927	27,010	7.4%	405,409

10.2.4 Supporting Table SC13d

WC023 Drakenstein - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	153,564	153,584	20	0.0%	180,669
Roads Infrastructure		38,394	40,884	40,884	3,295	36,236	35,320	(917)	-2.6%	40,884
Roads		30,929	32,434	32,434	2,655	29,111	28,222	(889)	-3.2%	32,434
Road Structures		7,464	8,450	8,450	641	7,126	7,098	(28)	-0.4%	8,450
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3,886	4,212	4,212	334	3,680	3,609	(71)	-2.0%	4,212
Drainage Collection		3,886	4,212	4,212	334	3,680	3,609	(71)	-2.0%	4,212
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37,498	48,447	48,447	3,219	36,761	39,573	2,812	7.1%	48,447
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		4,142	4,483	4,483	355	3,921	3,844	(77)	-2.0%	4,483
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		3,852	5,727	5,727	331	3,897	4,293	395	9.2%	5,727
MV Substations		3,983	4,497	4,497	342	3,800	3,782	(18)	-0.5%	4,497
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		15,972	18,687	18,687	1,371	15,345	15,899	554	3.5%	18,687
LV Networks		9,550	15,054	15,054	820	9,799	11,756	1,957	16.6%	15,054
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25,583	36,980	36,980	2,899	32,039	31,538	(502)	-1.6%	36,980
Dams and Weirs		641	226	226	18	195	192	(3)	-1.4%	226
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		8,524	9,367	9,367	732	8,091	7,975	(116)	-1.5%	9,367
Pump Stations		1,116	1,232	1,232	96	1,060	1,047	(14)	-1.3%	1,232
Water Treatment Works		476	10,011	10,011	781	8,642	8,520	(122)	-1.4%	10,011
Bulk Mains		4,624	5,203	5,203	397	4,409	4,382	(27)	-0.6%	5,203
Distribution		9,377	10,012	10,012	805	8,855	8,639	(216)	-2.5%	10,012
Distribution Points		825	929	929	71	787	782	(4)	-0.6%	929
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		42,225	42,622	42,622	3,624	39,476	37,765	(1,711)	-4.5%	42,622
Pump Station		2,006	2,207	2,207	172	1,904	1,878	(26)	-1.4%	2,207
Reticulation		33,973	33,794	33,794	2,916	31,681	30,155	(1,526)	-5.1%	33,794
Waste Water Treatment Works		6,247	6,620	6,620	536	5,891	5,732	(159)	-2.8%	6,620
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,851	7,525	7,525	462	5,371	5,779	409	7.1%	7,525
Landfill Sites		5,192	6,640	6,640	406	4,720	5,089	369	7.3%	6,640
Waste Transfer Stations		659	885	885	57	651	691	39	5.7%	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		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
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 - M11 May

Description	Ref	2024/25				Budget Year 2025/26				YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands	1										
Community Assets		13,634	15,038	15,038	1,170	12,952	12,782	(170)	-1.3%	15,038	
Community Facilities		6,262	6,877	6,877	538	5,944	5,857	(87)	-1.5%	6,877	
Halls		2,138	2,353	2,353	184	2,030	2,002	(28)	-1.4%	2,353	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		1,090	676	676	94	951	780	(171)	-22.0%	676	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	
Libraries		1,056	1,162	1,162	91	1,002	989	(14)	-1.4%	1,162	
Cemeteries/Crematoria		296	330	330	25	282	279	(3)	-0.9%	330	
Police		-	-	-	-	-	-	-	-	-	
Purfs		1,682	2,355	2,355	144	1,678	1,807	129	7.1%	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	7,008	6,925	(82)	-1.2%	8,162	
Indoor Facilities		-	-	-	-	-	-	-	-	-	
Outdoor Facilities		7,372	8,162	8,162	633	7,008	6,925	(82)	-1.2%	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	55,989	55,177	(812)	-1.5%	64,797	
Operational Buildings		24,494	26,459	26,459	2,102	23,178	22,706	(472)	-2.1%	26,459	
Municipal Offices		24,494	26,459	26,459	2,102	23,178	22,706	(472)	-2.1%	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	32,811	32,471	(340)	-1.0%	38,338	
Staff Housing		642	666	666	55	603	582	(21)	-3.6%	666	
Social Housing		33,847	37,673	37,673	2,905	32,208	31,889	(319)	-1.0%	37,673	
Capital Spares		-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Intangible Assets		430	687	687	37	443	501	59	11.7%	687	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		430	687	687	37	443	501	59	11.7%	687	
Water Rights		-	-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	-	
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	
Computer Software and Applications		430	687	687	37	443	501	59	11.7%	687	
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	
Computer Equipment		5,811	6,194	6,194	499	5,485	5,348	(137)	-2.6%	6,194	
Computer Equipment		5,811	6,194	6,194	499	5,485	5,348	(137)	-2.6%	6,194	
Furniture and Office Equipment		2,937	3,805	3,805	252	2,881	3,014	133	4.4%	3,805	
Furniture and Office Equipment		2,937	3,805	3,805	252	2,881	3,014	133	4.4%	3,805	
Machinery and Equipment		5,400	5,054	5,054	464	4,985	4,647	(338)	-7.3%	5,054	
Machinery and Equipment		5,400	5,054	5,054	464	4,985	4,647	(338)	-7.3%	5,054	
Transport Assets		6,823	7,298	7,298	586	6,445	6,292	(153)	-2.4%	7,298	
Transport Assets		6,823	7,298	7,298	586	6,445	6,292	(153)	-2.4%	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	242,743	241,345	(1,397)	-0.6%	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 - M11 May

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		364,777	498,499	497,008	57,197	278,152	315,780	37,628	11.9%	497,008
Roads Infrastructure		16,462	6,156	6,704	628	3,978	6,182	2,204	35.7%	6,704
Roads		14,947	3,926	1,824	-	1,382	1,774	392	22.1%	1,824
Road Structures		1,514	2,230	4,881	628	2,596	4,408	1,812	41.1%	4,881
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	27,984	3,727	26,022	25,087	(935)	-3.7%	27,984
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		3,010	1,500	1,492	32	1,491	568	(923)	-162.6%	1,492
MV Substations		2,904	10,557	10,557	2,260	10,554	10,557	3	0.0%	10,557
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,436	5,620	5,588	136	5,521	5,594	72	1.3%	5,588
LV Networks		15,844	8,875	10,348	1,298	8,456	8,369	(87)	-1.0%	10,348
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,081	20,985	23,631	1,469	18,156	19,099	943	4.9%	23,631
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		558	350	-	-	-	-	-	-	-
Distribution		13,217	18,785	21,596	1,469	17,677	17,164	(514)	-3.0%	21,596
Distribution Points		1,306	1,850	2,035	-	478	1,935	1,457	75.3%	2,035
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		298,400	438,807	432,662	51,373	224,204	259,388	35,184	13.6%	432,662
Pump Station		1,462	1,000	1,000	120	402	1,000	598	59.8%	1,000
Reticulation		5,879	7,100	4,850	97	3,986	3,661	(325)	-8.9%	4,850
Waste Water Treatment Works		291,058	430,707	426,812	51,156	219,816	254,727	34,911	13.7%	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 - M11 May

Description	Ref	Budget Year 2025/26								Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Community Assets		10,492	9,502	12,131	493	4,486	8,519	4,033	47.3%	12,131
Community Facilities		2,628	1,900	1,899	157	401	1,455	1,054	72.4%	1,899
Halls		1,760	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	504	-	-	335	335	100.0%	504
Police		-	-	-	-	-	-	-	-	-
Parks		868	1,900	1,395	157	401	1,119	718	64.2%	1,395
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	10,233	336	4,085	7,065	2,980	42.2%	10,233
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		7,864	7,602	10,233	336	4,085	7,065	2,980	42.2%	10,233
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	10,263	14	4,944	8,569	3,625	42.3%	10,263
Operational Buildings		6,481	9,855	10,263	14	4,944	8,569	3,625	42.3%	10,263
Municipal Offices		6,481	9,855	10,263	14	4,944	8,569	3,625	42.3%	10,263
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	519,402	57,704	287,582	332,868	45,286	13.6%	519,402

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.

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
	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 May 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


12 June 2026

13. ANNEXURE A: ACTUAL BORROWINGS

SERIAL NUMBER	EXTERNAL LOANS PROVIDERS	INTEREST RATES	START DATE OF LOAN	TERM ENDING DATE	OPENING BALANCE 01/05/2026	CAPITAL REDEEMED	NEW LOANS TAKEN UP	CLOSING BALANCE 31/05/2026
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

13. ANNEXURE A1: 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	

13. ANNEXURE A1: 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

14. ANNEXURE B: 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 30/04/2026	Balance as at 31/05/2026
Col. Ref	A	B	C	D
1	Monthly Bank Balance			
2	Nedbank Primary	1227504519	R521,837,189.61	R837,893,398.73
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		R521,837,189.61	R837,893,398.73
8	Monthly Investments Balance			
9	ABSA Bank	93-5338-8392	R153,873,528.45	R154,817,637.40
10	ABSA Bank	93-5591-4684	R53,255,247.09	R53,582,000.86
11	ABSA Bank	90-5907-5162	R70.59	R70.59
12	ABSA Bank	20-8216-0159	R225,000,000.00	R0.00
13	African Bank	11000611166	R213,578,951.25	R214,934,738.73
14	African Bank	214873	R225,000,000.00	R225,000,000.00
15	Nedbank	03/7881536373/000052	R1,981,977.92	R2,101,066.26
16	Nedbank (Eskom Guarantee)	03/7881182954/000002	R17,825,000.00	R17,825,000.00
17	Standard Bank	07 875 830 0 - 067	R106,111,048.90	R106,750,476.99
18	Standard Bank	07 875 830 0 - 068	R101,842,920.74	R102,447,700.28
19	Standard Bank	07 875 830 0 - 069	R201,555,887.04	R202,752,797.68
20	Total		R1,300,024,631.98	R1,080,211,488.79
21	Grand Total		R1,821,861,821.59	R1,918,104,887.52

Print Name Rozan Jaftha

Chief Audit Executive of Drakenstein Municipality (WC023)

Signature: _____

Date

12 June 2026

15. ANNEXURE C: 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	517,924,778	(99)	13,400	40,964	(182,569)	517,796,474
2	Add: Receipts	379,261,407	153,910,019	1,057,084	392,762	7,360,054	541,981,326
3	Add: Investments withdrawn	-	-	-	-	-	-
4	Less: Investments made	-	-	-	-	-	-
5	Less: Payments	(361,498,818)	-	-	-	-	(361,498,818)
6	Add/Less: Sweeping of Balance	167,205,168	(158,040,552)	(1,066,584)	(431,626)	(7,666,406)	-
7	Cashbook balance - end of period of the month	702,892,535	(4,130,632)	3,900	2,100	(488,921)	698,278,982
8	Balance as per bank statement	837,893,399	-	-	-	-	837,893,399
9	Add: Transactions receipt on cash book, but not reflecting on bank statement						-
10	Cashier receipts not yet banked	297,552	-	-	-	-	297,552
11	Third party receipts received but not banked: Easypay	2,530,380	-	-	-	-	2,530,380
12	Less: Payments issued in cash book, but not reflecting on bank statement						-
13	ACB (Automatic Clearing Bureau) payments/System generated payments	(7,309,903)	-	-	-	-	(7,309,903)
14	Postdated payments/System generated payments	(123,369,942)	-	-	-	-	(123,369,942)
15	Less: Transactions on bank statement, but not reflecting in cashbook						-
16	Electronic transfers received in bank statement not yet receipted	(7,148,951)	(7,836,965)	-	-	(517,279)	(15,503,195)
17	Add: Sweeping of bank balances due to timing differences						-
18	Add: Sweeping of Balance	-	3,706,333	3,900	2,100	28,358	3,740,691
19	Balance as per cash book	702,892,535	(4,130,632)	3,900	2,100	(488,921)	698,278,982

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE

2025/2026 DETAILED CAPITAL BUDGET PER DEPARTMENT: 31 MAY 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	31,000	24,945	0	0	0.00%	24,945	0.00%
2	Corporate and Planning Services	7,980,000	9,708,942	769,257	7,614,563	7,614,563	78.43%	8,383,819	86.35%
3	Safety and Community Services	80,587,131	82,008,771	37,767,935	39,324,669	39,324,669	47.95%	77,092,604	94.01%
4	Financial Services	500,000	302,250	6,310	238,541	238,541	78.92%	244,851	81.01%
5	Engineering Services	624,355,159	649,697,123	226,756,979	397,501,668	397,501,668	61.18%	624,258,647	96.08%
6	Department of Chief Audit Executive	0	56,000	26,341	29,600	29,600	0.00%	55,941	0.00%
7	Department of Risk	28,000	0	0	0	0	0.00%	0	0.00%
8	Communication	715,658	150,000	134,613	12,426	12,426	8.28%	147,038	98.03%
9	Grand Total	714,165,948	741,954,086	265,486,380	444,721,465	444,721,465	59.94%	710,207,846	95.72%

2025/2026 DETAILED CAPITAL BUDGET PER GRANT FUNDING: 31 MAY 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	11,794,282	18,891,250	18,891,250	60.24%	30,685,532	97.85%
2	Engineering Services	519,493,044	519,493,044	196,715,993	300,011,929	300,011,929	57.75%	496,727,922	95.62%
3	Grand Total	551,153,044	550,851,433	208,510,275	318,903,179	318,903,179	57.89%	527,413,454	95.75%

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE (CONTINUED)

2025/2026 DETAILED CAPITAL BUDGET: 31 MAY 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	2010646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	31,000	24,945	-	-	0%	24,945	0%	
6	Total Office of the City Manager														
							-	31,000	24,945	-	-	0.00%	24,945	0.00%	
7	Corporate and Planning Services														
8	Corporate and Planning Services	Office of the Senior Manager: Legal and Administration	Nicola October	3110646002CROSSZZWM	C/O FURNITURE & OFFICE EQUIPMENT	CRR	80,000	-	-	-	-	0.00%	-	0.00%	
9	Corporate and Planning Services	Executive Director: Coporate Services	Seraj Joahaar	3010646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	80,000	5,217	12,423	12,423	100.00%	17,640	100.00%	
10	Corporate and Planning Services	Administrative Support Services Division	Francois Goosen	3130646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	184,868	-	151,957	151,957	82.20%	151,957	82.20%	
11	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	3210646002CROSSZZWM	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	3210647002CROSSZZWM	ICT EQUIPMENT: TIME & ATTENDANCE SYSTEM	CRR	1,019,000	744,000	411,276	-	-	0.00%	411,276	55.28%	
13	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	3210656702CROSSZZWM	PURCHASE OF INVERTER	CRR	50,000	-	-	-	-	0.00%	-	0.00%	
14	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	3210646002CROSSZZWM	C/O OFFICE FURNITURE AND EQUIPMENT	CRR	-	200,000	72,522	54,998	54,998	0.00%	127,520	0.00%	
15	Corporate and Planning Services	Labour Relations Management Section	Nokuzuka Matolengwe	3240646002CROSSZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	250,000	8,641	17,768	17,768	100.00%	26,409	100.00%	
16	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	3310647002CROSSZZWM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	4,000,000	7,423,036	33,590	6,986,891	6,986,891	0.00%	7,020,481	0.00%	
17	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	3310619142CROSSZZWM	INTANGIBLE ASSETS: SOFTWARE AND LICE	CRR	-	-	-	-	-	0.00%	-	0.00%	
18	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	3310646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	20,000	-	18,445	18,445	100.00%	18,445	100.00%	
19	Corporate and Planning Services	Office of the Executive Mayor	Nicola October	3530646002CROSSZZWM	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	4514646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	30,000	30,765	6,143	20,103	20,103	0.00%	26,246	0.00%	
21	Corporate and Planning Services	Administrative Support: Planning and Economic Development	David Delaney	6020647002CROSSZZWM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	85,000	78,400	-	78,388	78,388	99.98%	78,388	99.98%	
22	Corporate and Planning Services	Land Use Planning Division	Henk Strijdom	6120647002CROSSZZWM	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	6120646002CROSSZZWM	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	6150647002CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	160,000	95,000	-	47,967	47,967	50.49%	47,967	50.49%	
25	Corporate and Planning Services	Building Control Divisions	Charl Petersen	6150646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	65,000	36,473	-	-	0.00%	36,473	56.11%	
26	Corporate and Planning Services	Lead & Tourism Division	Cheryl Philipps	6210647002CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	176,000	102,440	-	102,440	-	0.00%	102,440	100.00%	
27	Corporate and Planning Services	Lead & Tourism Division	Cheryl Philipps	6210656702CROSSZZWM	BUILDINGS: REFURBISHMENT OF AREDSNESS	CRR	685,000	-	-	-	-	0.00%	-	0.00%	
28	Corporate and Planning Services	Lead & Tourism Division	Cheryl Philipps	6210646002CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%	
29	Corporate and Planning Services	Lead & Tourism Division	Cheryl Philipps	6210643302CROSSZZWM	LV NETWORKS	CRR	-	-	-	21,201	21,201	100.00%	21,201	100.00%	
30	Corporate and Planning Services	Tourism Section	Cheryl Philipps	6230646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	125,000	85,000	25,053	25,083	25,083	29.51%	50,136	58.98%	
31	Corporate and Planning Services	Tourism Section	Cheryl Philipps	6230656352CROSSZZWM	P-CNIN COM FAC STALLS	CRR	1,100,000	-	-	-	-	0.00%	-	0.00%	
32	Corporate and Planning Services	Environmental Management Division	Cindy Winter	6310646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	20,000	87,600	67,902	6,143	6,143	7.01%	74,045	84.53%	
33	Corporate and Planning Services	Environmental Management Division	Cindy Winter	6310656352CROSSZZWM	EXTENSION OFFICE SPACE - ARBORETUM CLASS	CRR	250,000	-	-	-	-	0.00%	-	0.00%	
34	Total Corporate Services														
							7,980,000	9,708,942	769,257	7,614,563	7,614,563	78.43%	8,383,819	86.35%	
35	Safety and Community Services														
36	Safety and Community Services	Paarl Cemeteries: Administration	Malusi Mdoda	4121645602CROSSZZWM	TOOLS OF TRADE	CRR	400,000	384,990	21,739	363,250	363,250	94.35%	384,989	100.00%	
37	Safety and Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	4127649242CROSSZZWM	ACQUISITION OF LAND FOR NEW CEMETERY	CRR	500,000	268,609	260,870	7,739	7,739	2.88%	268,609	100.00%	
38	Safety and Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	4127656352CROSSZZWM	WALL AT CHAMPAGNE STREET CEMETERY	CRR	-	504,000	436,920	-	-	0.00%	436,920	86.69%	
39	Safety and Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	4127656352CROSSZZWM	DEVELOP NIEUWEDRIFF CEMETRIES	CRR	3,000,000	4,979,002	3,843,926	968,609	968,609	19.45%	4,812,534	96.66%	
40	Safety and Community Services	Orleans Park: Administration	Jeremy Schoonraad	4130642042CROSSZZWM	REPLACEMENT OF VEHICLES	CRR	500,000	-	-	-	-	0.00%	-	0.00%	
41	Safety and Community Services	Orleans Park: Administration	Jeremy Schoonraad	4130656352CROSSZZWM	UPGRADING OF FACILITIES	CRR	1,000,000	638,875	867	638,007	638,007	0.00%	638,874	0.00%	
42	Safety and Community Services	Antonesvlei Holiday Resort: Administration	Jeremy Schoonraad	4132656352CROSSZZWM	UPGRADING OF FACILITIES	CRR	1,000,000	1,000,000	120,288	691,303	691,303	69.13%	811,591	81.16%	
43	Safety and Community Services	Saron Holiday Resort: Administration	Jeremy Schoonraad	4134656352CROSSZZWM	UPGRADING OF FACILITIES	CRR	800,000	880,400	835,504	-	-	0.00%	835,504	94.90%	
44	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	4141642042CROSSZZWM	PURCHASE OF HIGH RIDER BAKKIE	CRR	800,000	-	-	-	-	0.00%	-	0.00%	
45	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	4141645602CROSSZZWM	TOOLS OF TRADE	CRR	400,000	375,585	6,304	358,846	358,846	95.54%	365,150	97.22%	
46	Safety and Community Services	Paarl Parks: Administration	Jeremy Schoonraad	4141646002CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	100,000	36,717	74,815	74,815	74.82%	111,532	111.53%	
47	Safety and Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	4142656352CROSSZZWM	UPGRADING OF PARKS AND MAIN ROADS	CRR	1,000,000	491,872	460,554	-	-	0.00%	460,554	93.63%	
48	Safety and Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	4142656352CROSSZZWM	UPGRADING OF PARKS AND MAIN ROUTES	CRR	600,000	275,783	253,582	22,200	22,200	8.05%	275,782	100.00%	
49	Safety and Community Services	Wellington Parks: Administration	Jeremy Schoonraad	4143656352CROSSZZWM	EQUIPMENT: PLAYGROUNDS AND PARKS	CRR	300,000	627,142	248,007	379,001	379,001	60.43%	627,008	99.98%	

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE (CONTINUED)

2025/2026 DETAILED CAPITAL BUDGET: 31 MAY 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
50	Safety and Community Services	Arboretum: Maintenance	Jeremy Schoonraad	41486563520CRSF2ZZWM	ARBORETUM CLIMATE PARK	CRR	200,000	122,405	-	96,573	96,573	78.90%	96,573	78.90%
51	Safety and Community Services	Paarl Mountain Nature Reserve Administration	Jeremy Schoonraad	41496472420CR36SZ12	UPGRADING OF IAN PHILIPS ROAD	CRR	500,000	-	-	-	-	0.00%	-	0.00%
52	Safety and Community Services	Paarl Mountain Nature Reserve Maintenance	Jeremy Schoonraad	41506456020CROW1ZZWM	P-CNIN MACHINERY & EQUIP	CRR	75,000	37,214	33,000	4,213	4,213	11.32%	37,213	100.00%
53	Safety and Community Services	Swimming Pools Administration	Yvette Tsolo	41606563520CR9MCZZWM	UPGRADE SWIMMING POOLS	CRR	600,000	514,438	224,092	258,596	258,596	0.00%	482,688	0.00%
54	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N8ZZWM	TOOLS OF TRADE	CRR	370,000	555,671	475,958	66,528	66,528	11.97%	542,486	97.63%
55	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CROW7ZZWM	CONTAINERISED SPECTATOR SEATING DAL	CRR	350,000	289,800	14,490	275,310	275,310	95.00%	289,800	100.00%
56	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%
57	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MZZ22	DAL SPORTS STADIUM: UPGRADING FACILITYÁ	CRR	2,552,131	2,982,689	2,982,689	-	-	0.00%	2,982,689	0.00%
58	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MGZ13	DEVELOPMENT OF DE KRAAL SPORT COMPLEX	CRR	1,000,000	3,850,000	1,585,268	2,151,193	2,151,193	55.88%	3,736,461	97.05%
59	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N9ZZWM	C/O SPORTS EQUIPMENT: DALIOSAPATH STADIUM	CRR	-	-	-	-	-	0.00%	-	0.00%
60	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%
61	Safety and Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CROMCZZWM	NETBALL COURT WARDS	CRR	-	30,000	-	-	-	0.00%	-	0.00%
62	Safety and Community Services	Gouda Sports Grounds: Maintenance	Yvette Tsolo	41696563520CR9MUZZ16	GOUDA SPORTS FIELDS	CRR	400,000	366,224	20,356	345,868	345,868	94.44%	366,223	100.00%
63	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%
64	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226456020CROW2ZZWM	AIRCONDITIONERS	CRR	100,000	79,604	20,835	58,769	58,769	73.83%	79,603	100.00%
65	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	150,000	187,929	51,066	127,463	127,463	67.83%	178,529	95.00%
66	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CRON8ZZWM	FENCING DALIOSAPATH TRAFFIC	CRR	400,000	156,084	-	156,084	156,084	100.00%	156,084	100.00%
67	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR9JZZWM	NETWORK POINTS	CRR	10,000	21,704	-	21,704	21,704	100.00%	21,704	100.00%
68	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR9NZZWM	TRAFFIC HQ	CRR	200,000	-	-	-	-	0.00%	-	0.00%
69	Safety and Community Services	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CR1ADZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%
70	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CROW6ZZWM	VEHICLES (LAW ENFORCEMENT)	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%
71	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CROWXZZWM	THREE QUADBIKES AND TWO MOTORCYCLES FOR	CRR	300,000	-	-	-	-	0.00%	-	0.00%
72	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%
73	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW9ZZWM	AIRCONDITIONERS	CRR	100,000	32,042	-	32,041	32,041	100.00%	32,041	100.00%
74	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	60,000	54,051	-	54,050	-	0.00%	54,050	100.00%
75	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406470020CROSSZZWM	INSTALLATION OF CONTROL ROOM HARDWARE	CRR	1,500,000	1,476,804	638,563	838,237	838,237	56.76%	1,476,800	100.00%
76	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROWNZZWM	BACKUP POWER INSTALLATIONS	CRR	300,000	257,479	-	257,478	257,478	100.00%	257,478	100.00%
77	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROWNZZWM	FENCING WELLINGTON OFFICE	CRR	300,000	-	-	-	-	0.00%	-	0.00%
78	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROWNZZWM	INSTALLATION OF ALARM SYSTEMS AND BEAMS A	CRR	-	256,806	167,691	89,115	89,115	34.70%	256,806	100.00%
79	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW3ZZWM	RADIOS	CRR	-	238,667	-	238,666	238,666	100.00%	238,666	100.00%
80	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW2ZZWM	PURCHASING OF SCANNERS	CRR	-	9,044	-	-	-	0.00%	8,000	88.46%
81	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CROW4ZZWM	PROTECTIVE CLOTHING	CRR	-	131,697	-	131,697	-	0.00%	131,697	100.00%
82	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROWNZZWM	CCTV SYSTEM	CRR	-	853,914	775,471	-	-	0.00%	775,471	90.81%
83	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CROW1AZZZWM	UPGRADING AND RELOCATION OF GYM	CRR	-	208,360	51,873	134,130	134,130	64.37%	186,002	89.27%
84	Safety and Community Services	Municipal Law Enforcement & Security Section	Saul Jacobs	43406563520CR9NZZWM	CAMERAS (WARDS)	CRR	-	87,000	74,939	-	-	0.00%	74,939	86.14%
85	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606420420CROWYZZWM	1x 4x4 DOUBLE CAB BAKKIE	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%
86	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	110,000	34,704	50,006	50,006	45.46%	84,710	77.01%
87	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROW4ZZWM	CCTV CAMERAS	CRR	-	-	-	-	-	0.00%	-	0.00%
88	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROW7ZZWM	BREATHING APPARATUS SETS (FOR ALL FOUR STATIONS)	CRR	400,000	389,904	-	389,903	389,903	100.00%	389,903	100.00%
89	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWUZZWM	FIREFIGHTING HOSES DIFFERENT DIAMETERS	CRR	300,000	247,445	-	211,281	211,281	85.39%	211,281	85.39%
90	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	POSITIVE PRESSURE VENTILATORS (PPV)	CRR	75,000	40,000	-	-	-	0.00%	-	0.00%
91	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	FIREFIGHTING EQUIPMENT VARIOUS FOR AL	CRR	250,000	123,381	-	123,381	123,381	100.00%	123,381	100.00%
92	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWFZZWM	HOSE VULCANISER X2 (SARON AND MBERWENI)	CRR	85,000	76,519	-	76,519	76,519	100.00%	76,519	100.00%
93	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	20 LITRE KNAPSACK TANKS X12 (B PER FIRE	CRR	100,000	17,612	-	17,611	17,611	99.99%	17,611	99.99%
94	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	HAZMAT: DECON SHOWERS	CRR	200,000	118,800	-	118,800	118,800	100.00%	118,800	100.00%
95	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	HAZMAT: OVERDRUMS CHEMICAL SUBSTANCE D	CRR	25,000	20,800	-	20,800	20,800	100.00%	20,800	100.00%
96	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	HAZMAT LEVEL A SUITS	CRR	200,000	245,447	-	245,446	245,446	100.00%	245,446	100.00%
97	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	PORTABLE PUMPS X 4 (ONE PER STATION)	CRR	100,000	125,166	-	125,165	125,165	100.00%	125,165	100.00%
98	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606456020CROWYZZWM	UPGRADING AND RELOCATION OF GYM TO THE	CRR	350,000	-	-	-	-	0.00%	-	0.00%

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE (CONTINUED)

2025/2026 DETAILED CAPITAL BUDGET: 31 MAY 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	
99	Safety and Community Services	Fire And Rescue Services	Wynand Els	43606470020CROSSMZZWM	ICT EQUIPMENT: COMPUTER RELATED (REPLACE	CRR	-	91,640	75,780	-	-	0.00%	75,780	82.69%	
100	Safety and Community Services	Housing Administration Division	Faarieg Rhoda	45106420420CROKJZZWM	PURCHASE OF BAKKIE	CRR	400,000	-	-	-	-	0.00%	-	0.00%	
101	Safety and Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146449420CR34CZZWM	FAIRYLAND/SIYASHLALA WATERMETERS	CRR	350,000	535,000	-	16,237	16,237	3.03%	16,237	3.03%	
102	Safety and Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146449420CRSDTZZWM	SIMONDIUM BULK SERVICES (CIVILS)	CRR	20,000,000	20,000,000	10,140,000	7,324,258	7,324,258	36.62%	17,464,258	87.32%	
103	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CROYZZZ6	VLAKKELAND ELECTRIFICATION	CRR	100,000	-	1	0	0	12.00%	0	12.00%	
104	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%	
105	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166449420CRSDZZWM	PAARL EAST IRDP: PROVISION OF BASIC SERV	CRR	200,000	750,000	750,000	-	-	0.00%	750,000	100.00%	
106	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CRS37ZZZ2	SCHOONGEZICHT ELECTRIFICATION	CRR	-	-	-	(0)	(0)	0.00%	(0)	0.00%	
107	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	136,600	104,418	5,996	5,996	100.00%	110,414	100.00%	
108	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706432420CRS93ZZZ2	FAIRYLAND/SIYASHLALA ELECTRIFICATION	CRR	1,230,000	1,305,907	422,718	799,913	799,913	61.25%	1,222,631	93.62%	
109	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420EXSDGZZ41	SIMONDIUM INT SERVICES - SANITATION	Grants	20,000,000	20,000,000	1,060,000	18,891,250	18,891,250	94.46%	19,951,250	99.76%	
110	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420H51A7ZZ67	BASIC SERVICES -CHESTER WILLIAMS	Grants	5,560,000	-	-	-	-	0.00%	-	0.00%	
111	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420H55DQZZWM	LOVERSLANE BULK SEWER	Grants	6,100,000	11,358,389	10,734,282	-	-	0.00%	10,734,282	94.51%	
112	Safety and Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706472420CR36UZZ6	SCHOONGEZICHT STORMWATER CHANNEL	CRR	-	50,000	-	-	-	0.00%	-	0.00%	
113	Safety and Community Services	Community Development Division	Geduld Veldsman	46206456020CR9N8ZZWM	TOOLS OF TRADE	CRR	325,000	-	-	-	-	0.00%	-	0.00%	
114	Safety and Community Services	Community Development Division	Geduld Veldsman	46206563520CR1HZZZWM	UPGRADE SOUP KITCHENS	CRR	400,000	509,198	131,540	377,657	377,657	74.17%	509,197	100.00%	
115	Safety and Community Services	Community Development Division	Geduld Veldsman	46206567020CR9N5ZZWM	UPGRADING OF CONTAINERISED NIGHT SHELTER	CRR	300,000	153,372	63,000	90,372	90,372	58.92%	153,372	100.00%	
116	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%	
117	Safety and Community Services	Community Development Division	Geduld Veldsman	46206460020CROSSZZWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	96,540	54,348	42,192	42,192	0.00%	96,540	0.00%	
118	Safety and Community Services	Community Development Division	Geduld Veldsman	46206563520CR2HZZZWM	C/O SOUP KITCHENS	CRR	-	147,742	-	147,742	147,742	100.00%	147,742	100.00%	
119	Safety and Community Services	Town Hall Paarl Administration	Geduld Veldsman	4652460020CROSSZZWM	EQUIPMENT FOR WELL COMMUNITY HALL	CRR	-	-	-	-	-	0.00%	-	0.00%	
120	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%	
121	Safety and Community Services	Town Hall (Wellington) Administration	Geduld Veldsman	46546456020CROWZZWM	EQUIPMENT FOR TOWN HALL	CRR	-	91,305	85,177	-	-	0.00%	85,177	93.29%	
122	Safety and Community Services	Libraries & Information Services Division	Loresnia Thomas	46706460020CROSSZZWM	AIR CONDITIONERS	CRR	150,000	179,746	-	99,171	99,171	55.17%	99,171	55.17%	
123	Safety and Community Services	Libraries & Information Services Division	Loresnia Thomas	46706460020CROSSZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	128,293	61,667	76,197	76,197	59.39%	137,864	107.46%	
124	Safety and Community Services	Libraries & Information Services Division	Loresnia Thomas	46706563520CROJLZZWM	UPGRADING OF LIBRARY	CRR	350,000	215,044	214,988	-	-	0.00%	214,988	99.97%	
125	Safety and Community Services	Libraries & Information Services Division	Loresnia Thomas	46706567020CR9IEZZWM	NETWORK POINTS	CRR	150,000	69,722	-	69,722	69,722	100.00%	69,722	100.00%	
126	Total Safety and Community Services							80,587,131	82,008,771	37,767,935	39,324,669	39,324,669	47.95%	77,092,604	94.01%
127	Financial Services														
128	Financial Services	Office of the Senior Manager: Financial Management Support	Cindy Latagan	51106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	83,381	0	83,381	83,381	100.00%	83,381	100.00%	
129	Financial Services	Office of the Senior Manager: Financial Management Support	Cindy Latagan	51106470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	0	10,619	0	10,593	10,593	99.76%	10,593	99.76%	
130	Financial Services	Office Of The Chief Financial Officer	CFO	50106470020CROSSZZWM	CO/P-CNIN COMPUTER EQUIP	CRR	0	10,000	0	9,680	9,680	96.80%	9,680	96.80%	
131	Financial Services	Office Of The Chief Financial Officer	CFO	50106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	0	5,000	0	5,000	5,000	100.00%	5,000	100.00%	
132	Financial Services	Financial Planning and Accounting Division	Jan Engelmohr	54106470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	0	15,000	0	8,304	8,304	55.36%	8,304	55.36%	
133	Financial Services	Revenue Division	Nthabiseng Keketsi	52206191420CROUGZZWM	CATT SYSTEM	CRR	0	14,750	0	0	0	0.00%	0	0.00%	
134	Financial Services	Revenue Division	Nthabiseng Keketsi	52206460020CROSSZZWM	FURNITURE AND OFFICE EQUIPMENT	CRR	0	25,500	6,310	1,738	1,738	6.82%	8,048	31.56%	
135	Financial Services	Revenue Division	Nthabiseng Keketsi	52206470020CROSSZZWM	P-CNIN COMPUTER EQUIP	CRR	0	138,000	0	119,845	119,845	86.84%	119,845	86.84%	
136	Financial Services	Revenue Division	Nthabiseng Keketsi	52206420420CROKEZZWM	VEHICLES	CRR	500,000	0	-	-	0	0.00%	0	0.00%	
137	Total Financial Services							500,000	302,250	6,310	238,541	238,541	78.92%	244,851	81.01%
138	Engineering Services														
139	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Tlhapane	31506567020CR9I7ZZWM	NETWORK POINTS	CRR	115,000	163,304	-	131,766	131,766	80.69%	131,766	80.69%	
140	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Tlhapane	31506456020CROWJZZWM	WORKSHOP EQUIPMENT AND TOOLS	CRR	-	26,277	-	26,278	26,278	100.00%	26,278	100.00%	
141	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Tlhapane	31506460020CROSSZZWM	AIRCONS CIVIC	CRR	-	1,364	-	1,364	1,364	100.03%	1,364	100.03%	
142	Engineering Services	Solid Waste Management Division	Thys Serfontein	42106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	65,000	-	-	0	0.00%	0	0.00%	
143	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206420420CROVZZWM	TRAILER TO TRANSPORT BOBCAT	CRR	60,000	60,000	-	0	0	0.00%	0	0.00%	
144	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206420420CROVZZWM	BOBCAT SKID STEER	CRR	950,000	950,000	794,482	-	-	0.00%	794,482	83.63%	
145	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206420420CROVZZWM	RECYCLING OF VEHICLES	Grants	4,000,000	0	-	-	0	0.00%	0	0.00%	
146	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206456020CROXZZWM	MOBILE OFFICES FOR SATELLITE STATIONS	CRR	150,000	75,934	-	75,933	75,933	100.00%	75,933	100.00%	
147	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206456020CROXZZWM	MOBILE UNIT FOR AWARENESS/TRAINING	CRR	150,000	75,934	-	75,933	75,933	100.00%	75,933	100.00%	

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE (CONTINUED)

2025/2026 DETAILED CAPITAL BUDGET: 31 MAY 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	
148	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206456020F00XSSZZWM	UPGRADING OF SATELITE STATIONS/HERMON S	Grants	1,000,000	1,000,000	29,525	811,751	811,751	81.18%	841,276	84.13%	
149	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206456020F00ZPZZWM	SOLID WASTE SKIPS	Grants	1,000,000	1,000,000	-	954,800	954,800	95.48%	954,800	95.48%	
150	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206470020CRO0SZZWM	10 X TABLETS FOR DAILY VEHICLE INSPECTIO	CRR	40,000	188,132	98,299	73,936	73,936	39.30%	172,235	91.55%	
151	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206563520CR9NUZZWM	INSTALLATION OF SOLAR CCTV CAMERAS FOR T	CRR	300,000	75,000	-	74,511	74,511	99.35%	74,511	99.35%	
152	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206567020CROXKZZWM	WASHBAY FOR SOLID WASTE VEHICLES	CRR	850,000	0	-	-	0	0.00%	0	0.00%	
153	Engineering Services	Refuse Removal Services Section	Thys Serfontein	42206567020F00XKZZWM	WASHBAY FOR SOLID WASTE VEHICLES	Grants	-	0	-	-	0	0.00%	0	0.00%	
154	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CROWPZZWM	STREET REFUSE BINS	CRR	1,000,000	300,000	292,900	-	-	0.00%	292,900	97.63%	
155	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CRO2LZZWM	WHEELIE BINS	CRR	500,000	2,000,000	552,930	1,075,060	1,075,060	53.75%	1,627,990	81.40%	
156	Engineering Services	Office of the Deputy Executive Manager: Civil Engineering Services	Lawrence Smith	71106456020CRO2KZZWM	DRONE AND HARDWARE	CRR	-	1,217	-	1,217	1,217	100.03%	1,217	100.03%	
157	Engineering Services	Water Services Operations Division	Joseph Barnard	71306445020FQ1A9ZZWM	BLK PLINE SPRUIT RIVER TO WELVANPAS WELL	Grants	350,000	0	-	-	-	0.00%	0	0.00%	
158	Engineering Services	Water Services Operations Division	Joseph Barnard	71306445020FQ38ZZWM	EXTENSION OF BASIC SERVICES: INFORMAL SE	Grants	12,324,783	16,084,502	3,698,972	12,101,249	12,101,249	75.24%	15,800,221	98.23%	
159	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR1A5ZZWM	REPLACE BULK WATER METERS	CRR	1,000,000	1,000,000	537,177	462,210	462,210	0.00%	999,386	0.00%	
160	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR38SZZWM	UPGRADE WATER SCADA SYSTEM WITH DIGITAL	CRR	250,000	217,390	-	217,390	217,390	100.00%	217,390	100.00%	
161	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CRO9E9ZZWM	REPLACE / UPGRADE WATER RETICULATION	CRR	6,210,000	5,294,431	-	5,358,474	5,358,474	101.21%	5,358,474	101.21%	
162	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020FQ5C8ZZWM	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%	
163	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020CR34DZZWM	UPS SYSTEM & BULK WATER METER AT LELIEFO	CRR	500,000	0	-	-	-	0.00%	0	0.00%	
164	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447420F00XZZWM	PRESSURE REDUCTION PAARL & WELLINGTON	Grants	850,000	850,000	132,424	697,714	697,714	82.08%	830,137	97.66%	
165	Engineering Services	Water Services Operations Division	Joseph Barnard	71306456020CROX8ZZWM	P-CNIN MACHINERY & EQUIP - WATER SECTION	CRR	170,000	297,242	2,320	242,035	242,035	81.43%	244,355	82.21%	
166	Engineering Services	Water Services Operations Division	Joseph Barnard	71306492420CR1A8ZZWM	PURC LAND/ SERUIT KLAMPUTS WATER PIPELINE	CRR	2,276,877	0	-	-	-	0.00%	0	0.00%	
167	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020FQ34DZZWM	UPS SYSTEM & BULK WATER METER AT LELIEFO	Grants	-	500,000	499,550	-	-	0.00%	499,550	99.91%	
168	Engineering Services	Water Treatment & Pump Stations Section	Joseph Barnard	71326446420CRO7I3ZZWM	WATER TREATMENT INSTRUMENTATION	CRR	145,000	0	-	-	-	0.00%	0	0.00%	
169	Engineering Services	Water Reticulation Wellington Administration	Joseph Barnard	71546567020CRO7Y2ZZZT	REPLACE CARPORTS WELVANPAS ADMIN	CRR	120,000	120,000	104,348	-	-	0.00%	104,348	86.96%	
170	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420CRO1AAZZWM	PUMP STATION	CRR	560,000	0	-	-	-	0.00%	0	0.00%	
171	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420FQ1AAZZWM	PUMP STATION	Grants	-	560,000	34,255	522,288	522,288	93.27%	556,543	99.38%	
172	Engineering Services	Water Reticulation Paarl Maintenance	Joseph Barnard	71576446420CRO7Y2ZZWM	NEW 75MM DIAPHRAGM PUMPS (2X)	CRR	300,000	224,527	-	215,502	215,502	95.98%	215,502	95.98%	
173	Engineering Services	Senior Engineer: Waste Water Services	Joseph Barnard	72106460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	60,000	34,957	16,734	15,348	15,348	43.91%	32,082	91.78%	
174	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CROT5SZZWM	DESOLVED OXYGEN METER	CRR	25,000	0	-	-	-	0.00%	0	0.00%	
175	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CROT6SZZWM	PORTABLE PH METER (2X)	CRR	10,000	0	-	-	-	0.00%	0	0.00%	
176	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CROW6SZZWM	DESOLVED OXYGEN METER	CRR	-	29,042	-	29,042	29,042	100.00%	29,042	100.00%	
177	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CROW7SZZWM	PORTABLE PH METER (2X)	CRR	-	10,000	-	10,000	10,000	200.00%	10,000	200.00%	
178	Engineering Services	Waste Water Treatment: Paarl Wwtw: Maintenance	Joseph Barnard	72216449420E339SZZWM	REHAB & UPGRADE OF PAARL WWTW	Grants	426,086,957	426,086,957	185,303,202	219,199,330	219,199,330	51.44%	404,502,531	94.93%	
179	Engineering Services	Waste Water Treatment: Wellington Wwtw: Administration	Joseph Barnard	72246449420FQ394ZZZT	WELLINGTON WWTW: REHABILITATION & EX	Grants	3,900,000	15,000	-	-	-	0.00%	0	0.00%	
180	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	72406449420CRO3S2ZZZT	REPLACE / UPGRADE SEWERAGE SYSTE	CRR	2,000,000	2,000,000	82,967	1,904,587	1,904,587	95.23%	1,987,554	99.38%	
181	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	72406449420FQ3S2ZZWM	REPLACE / UPGRADE SEWERAGE SYSTE	Grants	2,100,000	2,250,000	232,839	1,714,081	1,714,081	76.18%	1,946,920	86.53%	
182	Engineering Services	Waste Water Collection: Paarl: Administration	Joseph Barnard	72466449420FQ1AGZZZ6	DROMMEDARIS STR 600MM BULK SEWER UPG MBE	Grants	3,000,000	600,000	-	366,868	366,868	61.14%	366,868	61.14%	
183	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420CRO7I7ZZI5	SARON LANG STREET PUMP STATION - SECURITY	CRR	160,000	150,241	55,837	94,404	94,404	62.83%	150,240	100.00%	
184	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420FQ07GZZZ6	MBEKWENI SEWER PUMPSTATION: REPLACE PUMP	Grants	1,000,000	1,000,000	577,100	402,048	402,048	40.20%	979,148	97.91%	
185	Engineering Services	Traffic Engineering Section: Administration	Harry Liedeman	73246472420FQ0374ZZWM	UPGRADING OF TAXI RANK	Grants	-	450,000	-	449,400	449,400	99.87%	449,400	99.87%	
186	Engineering Services	Traffic Engineering Section: Administration	Harry Liedeman	73246472420CRO374ZZWM	UPGRADING OF TAXI RANK	CRR	-	1,079,594	697,044	381,950	381,950	35.38%	1,078,994	99.94%	
187	Engineering Services	Traffic Engineering Section: Maintenance	Harry Liedeman	73256456020CRO15ZZWM	P-CNIN MACHINERY & EQUIP	CRR	-	3,430	-	3,430	3,430	100.01%	3,430	100.01%	
188	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406460020CROSSZZWM	P-CNIN FURN & OFF EQUIP	CRR	-	3,000	-	-	-	0.00%	0	0.00%	
189	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CRO15AZZWM	RESEAL OF STREETS / ROAD NETWORK (PAARL/W	CRR	5,620,000	2,062,878	1,759,126	104,490	104,490	5.07%	1,863,616	90.34%	
190	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CRO36ZZWM	BUS SHELTER	CRR	250,000	217,088	-	217,088	217,088	100.00%	217,088	100.00%	
191	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CRO36ZZWM	TRAFFIC SIGNALS	CRR	1,980,000	1,333,900	-	1,333,899	1,333,899	100.00%	1,333,899	100.00%	
192	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CROSSZZWM	TRAFFIC CALMING	CRR	150,000	128,465	-	128,465	128,465	100.00%	128,465	100.00%	
193	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CROSSZZWM	CLOSING OF WALKWAYS	CRR	150,000	122,950	66,516	56,350	56,350	45.83%	122,866	99.93%	
194	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420F0E15SZZWM	DROMMEDARIS NEIGHBOURHOOD GRANT	Grants	21,000,000	25,052,174	1,524,582	23,465,225	23,465,225	93.67%	24,989,807	99.75%	
195	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420F14AZZWM	UPGRADE OF LADY GREY AND SURROUNDING ARE	Grants	1,652,174	0	-	-	-	0.00%	0	0.00%	
196	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420EW36PZZWM	UPGRADING OF COCSBOSCH STREET (GRANT)	Grants	1,773,913	1,773,913	381,542	1,381,570	1,381,570	77.88%	1,763,112	99.39%	

16. ANNEXURE D: DETAILED CAPITAL EXPENDITURE (CONTINUED)

2025/2026 DETAILED CAPITAL BUDGET: 31 MAY 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	
197	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420FQ15ZZWWM	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%	
198	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420FQ36RZZWWM	UPGRADING OF SIDEWALKS IUDG	Grants	-	1,800,000	1,539,487	213,737	213,737	11.87%	1,753,224	97.40%	
199	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406473020FQ161ZZWWM	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%	
200	Engineering Services	Streets: Paarl: Maintenance	Harry Liedeman	73416456020CROW1ZZWWM	P-CNIN MACHINERY & EQUIP	CRR	850,000	622,248	490,858	131,390	131,390	21.12%	622,248	100.00%	
201	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75108420420CRO9Y9ZZWWM	NEW VEHICLES AND VEHICLE REPLACEMENTS	CRR	1,900,000	0	-	-	0	0.00%	0	0.00%	
202	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106431020CR314ZZWWM	INCREASE EXISTING HT NETWORK CAPACITY TO	CRR	1,500,000	1,491,599	-	1,491,434	1,491,434	99.99%	1,491,434	99.99%	
203	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106431420CR326ZZWWM	REPLACEMENT PROGRAM FOR OLD AND REDUNDAN	CRR	4,865,000	5,795,733	1,095,641	4,699,882	4,699,882	81.09%	5,795,522	100.00%	
204	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106432020CR13ZZWWM	INCREASE EXISTING LT NETWORK CAPACITY TO	CRR	1,200,000	1,197,412	-	1,197,411	1,197,411	100.00%	1,197,411	100.00%	
205	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106432420CR321ZZWWM	INCREASE EXISTING MT NETWORK CAPACITY TO	CRR	5,620,000	5,588,223	66,813	5,521,409	5,521,409	0.00%	5,588,222	0.00%	
206	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR327ZZWWM	QUALITY OF SUPPLY (UPGRADING OF SCADA SY	CRR	3,100,000	3,052,171	431,462	2,620,709	2,620,709	85.86%	3,052,171	100.00%	
207	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR330ZZWWM	NEW LIGHTS FOR FESTIVAL OF LIGHTS	CRR	260,000	117	-	-	-	0.00%	0	0.00%	
208	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR548ZZWWM	NEW CONNECTIONS BICLS	CRR	9,225,238	9,210,865	7,133	9,201,519	9,201,519	99.90%	9,208,652	99.98%	
209	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR55ZZWWM	ELECTRIFICATION OF INFORMAL AREAS AND BA	CRR	2,500,000	7,394,413	496,881	6,729,128	6,729,128	91.00%	7,226,009	97.72%	
210	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR325ZZWWM	DRAKENSTEIN STREETLIGHT PROJECTS	Grants	650,000	1,500,000	335,827	1,134,977	1,134,977	75.67%	1,470,804	98.05%	
211	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR548ZZWWM	NEW CONNECTIONS BICLS	DEVELOPERS	20,000,000	28,000,000	2,497,565	24,755,313	24,755,313	88.41%	27,252,877	97.33%	
212	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CROW1ZZWWM	WORKSHOP EQUIPMENT AND TOOLS	CRR	600,000	1,228,147	100,984	1,113,254	1,113,254	90.64%	1,214,327	98.87%	
213	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CRO29ZZWWM	AIRCONDITIONERS	CRR	55,000	137,494	-	137,478	137,478	0.00%	137,478	0.00%	
214	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106460020CROSSZZWWM	P-CNIN FURN & OFF EQUIP	CRR	-	0	-	11,177	11,177	100.00%	11,177	100.00%	
215	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106567020CR7N1ZZWWM	PARYS BUILDING ALTERATIONS EXTENSIONS	CRR	2,250,000	935,070	3,250	931,820	931,820	99.65%	935,070	100.00%	
216	Engineering Services	Operations and Maintenance Division	Leon Laing	75206430420EC320ZZWWM	ELECTRICAL TRANSFORMER UPGRADE DAL WEIDE	Grants	10,556,522	10,556,522	2,696	10,553,825	10,553,825	99.97%	10,556,520	100.00%	
217	Engineering Services	Substations: Maintenance	Leon Laing	75236430020CR139ZZWWM	SUBSTATION: TRANSFORMER FIRE WALL AND OT	CRR	1,500,000	737,728	-	737,727	737,727	0.00%	737,727	0.00%	
218	Engineering Services	Wellington & Surroundings: Maintenance	Leon Laing	75316460020CROT8ZZWWM	COMMUNICATION RADIOS	CRR	-	8,621	-	8,621	8,621	100.00%	8,621	100.00%	
219	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CROX4ZZWWM	FLEET ANNUAL REPLACEMENT PROGRAMME	CRR	13,000,000	27,945,718	13,470,121	14,166,081	14,166,081	0.00%	27,636,202	0.00%	
220	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CROXPZZWWM	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%	
221	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226456020CROZUZZWWM	FLEET TOOLS AND EQUIPMENT	CRR	-	80,000	-	57,964	57,964	72.45%	57,964	72.45%	
222	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76326456020CRO9N1ZZWWM	P-CNIN MACHINERY & EQUIP	CRR	500,000	420,000	47,663	251,669	251,669	59.92%	299,332	71.27%	
223	Engineering Services	Building Management & Maintenance Division	Enver Thapane	76406567020CRO8ZZWWM	CORPORATE FACILITY AIRCONS	CRR	400,000	419,632	19,075	383,964	383,964	91.50%	403,039	96.05%	
224	Engineering Services	Project Management Division	Philip Pansegrouw	77106460020CROSSZZWWM	P-CNIN FURN & OFF EQUIP	CRR	-	196,350	35,198	86,233	86,233	43.92%	121,431	61.84%	
225	Engineering Services	Building Projects & Management Section	Enver Thapane	76426456020CROW1ZZWWM	P-CNIN MACHINERY & EQUIP	CRR	250,000	122,561	-	44,276	44,276	36.13%	44,276	36.13%	
226	Engineering Services	Building Projects & Management Section	Enver Thapane	76426460020CROSSZZWWM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	377,439	2,440	300,939	300,939	79.73%	303,379	80.38%	
227	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CRIA1FZZWWM	C/O UPGRADING OF MUNI BUILDINGS CORPORA	CRR	-	1,116,494	187,998	857,465	857,465	76.80%	1,045,463	93.64%	
228	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CRIA1BZZWWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	1,000,000	402,385	-	360,617	360,617	89.62%	360,617	89.62%	
229	Engineering Services	Building Projects & Management Section	Enver Thapane	76426567020CRIA4ZZWWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	8,235,000	8,470,775	4,831,809	3,635,427	3,635,427	42.92%	8,467,236	99.96%	
230	Total Engineering Services						624,355,159	649,697,123	226,756,979	397,501,668	397,501,668	61.18%	624,258,647	96.08%	
231	Department of IDP/PMS														
232	Department of Chief Audit Executive	Office Of The Chief Audit Executive	Rozan Jafta	21106460020CROSSZZWWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	56,000	26,341	29,600	29,600	0.00%	55,941	0.00%	
233	Total Department of Chief Audit Executive							56,000	26,341	29,600	29,600	0.00%	55,941	0.00%	
234	Department of IDP/PMS														
235	Department of IDP/PMS	Office Of The Manager: IDP/PMS	Cindy September	22106456020CROW1ZZWWM	P-CNIN MACHINERY & EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%	
236	Total Department of IDP/PMS											0.00%		0.00%	
237	Department of Risk														
238	Department of Risk	Risk Management Section	Gerrit Dippenaar	23156460020CROSSZZWWM	P-CNIN FURN & OFF EQUIP	CRR	28,000	-	-	-	-	0.00%	-	0.00%	
239	Total Department of Risk						28,000					0.00%		0.00%	
240	Communication														
241	Communication	Communication Section	Riana Geldenhuys	34206191420CROYAZWWM	CENTRALISED CUSTOMER RELATIONS MANAGEMEN	CRR	300,000	-	-	-	-	0.00%	-	0.00%	
242	Communication	Communication Section	Riana Geldenhuys	34206460020CROSSZZWWM	OFFICE FURNITURE	CRR	115,300	150,000	134,613	12,426	12,426	0.00%	147,038	0.00%	
243	Communication	Communication Section	Riana Geldenhuys	34206460020CRO9BZZWWM	OFFICE FURNITURE	CRR	300,358	-	-	-	-	0.00%	-	0.00%	
244	Total Communication						715,658	150,000	134,613	12,426	12,426	8.28%	147,038	98.03%	
245	Grand Total						714,165,948	741,954,086	265,486,380	444,721,465	444,721,465	59.94%	710,207,846	95.72%	

17. ANNEXURE E: 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 31/05/2026	30 DAYS AND OLDER AS A % OF TOTAL DEBT	TOTAL OUTSTANDING DEBT 30/04/2026	INCREASE / (DECREASE)	WARD COUNCILLOR
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I	J
1	519	21,570,192	6,375,295	1,166,629	6,100,465	35,213,100	38.7%	34,880,970	332,130	C KROUTZ
2	8,405	10,189,855	705,287	503,531	3,837,929	15,245,007	33.1%	15,077,340	167,667	ND SAUERMAN
3	519	7,031,487	683,324	471,576	4,352,468	12,539,375	43.9%	13,522,781	(983,406)	A VAN ROOYEN
4	4,391	18,187,739	2,149,385	737,799	6,374,400	27,453,714	33.7%	28,268,469	(814,755)	J MILLER
5	0	2,503,966	452,641	395,693	6,285,804	9,638,103	74.0%	9,307,672	330,432	T MOOI
6	0	970,195	450,299	473,585	9,504,645	11,398,724	91.5%	11,108,976	289,748	N NONGOGO
7	0	1,434,819	411,349	302,107	4,725,014	6,873,289	79.1%	6,612,945	260,344	RB ARNOLDS
8	0	899,602	330,671	478,399	5,458,858	7,167,529	87.4%	7,019,361	148,168	N GODONGWANA
9	260	2,996,936	1,293,768	1,205,112	19,696,481	25,192,556	88.1%	24,860,308	332,249	L BOLANI
10	1,089	1,407,804	506,641	403,199	3,661,346	5,980,079	76.4%	5,706,150	273,928	C KEARNS
11	0	3,038,223	892,333	552,356	9,387,656	13,870,568	78.1%	13,422,481	448,087	AC STOWMAN
12	0	1,453,781	652,836	678,396	11,567,572	14,352,586	89.9%	14,105,397	247,189	L SAMBOKWE
13	80	1,237,307	381,297	288,775	3,366,122	5,273,582	76.5%	5,300,949	(27,367)	S ROSS
14	9,335	2,845,846	915,442	778,268	11,519,913	16,068,803	82.2%	15,789,062	279,741	B VAN WILLINGH
15	1,557	21,494,860	1,404,112	314,481	3,050,388	26,265,399	18.2%	27,415,204	(1,149,805)	SJ LIEBENBERG
16	0	4,760,891	1,093,546	1,063,091	8,963,294	15,880,823	70.0%	17,151,379	(1,270,557)	Z XHEGO
17	1,038	11,560,448	1,067,928	312,309	2,670,811	15,612,533	25.9%	15,652,555	(40,022)	L CYSTER
18	519	20,667,135	1,655,044	776,876	18,019,291	41,118,865	49.7%	41,651,580	(532,714)	E BARON
19	8,471	29,547,785	2,264,440	947,862	11,287,872	44,056,430	32.9%	44,733,822	(677,392)	TG BESTER
20	0	1,528,963	449,073	410,791	6,837,552	9,226,379	83.4%	9,041,428	184,951	PBA CUPIDO
21	0	866,308	281,224	342,259	5,037,954	6,527,744	86.7%	6,450,693	77,051	E GOUWS
22	2,957	10,057,621	1,049,101	580,095	6,272,239	17,962,013	44.0%	17,440,079	521,934	FP CUPIDO
23	0	6,937,335	1,109,236	550,519	8,022,075	16,619,166	58.3%	15,781,197	837,969	EA SOLOMONS
24	6,758	956,345	317,302	271,061	7,266,946	8,818,412	89.1%	8,583,533	234,879	MM ADRIAANSE
25	2,176	2,775,186	1,512,639	857,320	14,582,413	19,729,733	85.9%	19,731,555	(1,821)	LT VAN NIEKERK
26	803	1,614,724	354,175	289,918	3,939,041	6,198,660	73.9%	6,075,315	123,345	JV ANDERSON
27	0	626,142	337,325	296,072	5,320,044	6,579,582	90.5%	6,478,290	101,292	V MARALACK-BOONZAAIER
28	839	33,289,164	4,849,460	1,322,558	11,662,837	51,124,858	34.9%	49,582,493	1,542,365	RH VAN NIEWENHUYZEN
29	0	5,515,860	723,708	482,158	6,425,535	13,147,261	58.0%	12,971,228	176,033	AMB APPOLLIS
30	554	1,896,131	1,621,624	1,763,776	79,729,824	85,011,908	97.8%	83,472,254	1,539,654	J SMIT
31	519	3,570,389	2,098,727	1,519,979	52,775,981	59,965,595	94.0%	57,810,038	2,155,557	CM JACOBS
32	0	787,561	606,418	519,669	9,668,625	11,582,274	93.2%	11,429,230	153,043	S GANANDANA
33	1,691	4,085,862	868,300	513,139	6,619,491	12,088,483	66.2%	11,801,190	287,293	LC ARENDESE
SUNDRIES	6,538,494	1,341,931	28,374	18,151	303,276	8,230,225	4.3%	8,592,322	(362,097)	SUNDRIES
TOTAL	6,590,973	239,648,392	39,892,324	21,587,508	374,294,161	682,013,358	63.9%	676,828,247	5,185,111	