

Section 72 Mid-Year Budget and Performance Assessment Report

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

January 2026

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Section 72 Mid-year Budget Assessment Report for the period 1 July 2025 to 31 December 2025

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Municipal Finance Management Act (56/2003):
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**Six Monthly Budget Statement
January 2026**

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GLOSSARY

Term	Definition
Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
BFI	The Budget Facility for Infrastructure (BFI) is a reform to the budget process that supports the execution of national priority projects by establishing specialised structures, procedures and criteria for committing fiscal resources to public infrastructure spending.
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality.
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

Term	Definition
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MTREF	Medium Term Revenue Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget is divided. In Drakenstein Municipality this means at department level.

PART 1 - IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Mid-Year Budget and Performance Assessment

- 1) *The accounting officer of a municipality must by 25 January of each year-*
 - (a) *assess the performance of the municipality during the first half of the financial year, taking into account-*
 - (i) *the monthly statements referred to in section 71 for the first half of the financial year;*
 - (ii) *the municipality's service delivery performance during the first half of financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;*
 - (iii) *the past year's annual report, and progress on resolving problems identified in the annual report; and*
 - (iv) *the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and*
 - (b) *submit a report on such assessment to-*
 - (i) *the mayor of the municipality;*
 - (ii) *the National Treasury; and*
 - (iii) *the relevant provincial treasury.*
- 2) *The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.*
- 3) *The accounting officer must, as part of the review-*
 - (a) *make recommendations as to whether an adjustments budget is necessary; and*
 - (b) *recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

1.2 Responsibility of the Executive Mayor

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

- 1) *On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must —*
 - (a) *consider the statement or report;*

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

2) If the municipality faces any serious financial problems, the mayor must —

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

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

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report – Mid-Year Budget Assessment

This report presents progress on implementing the budget for the first six months of the 2025/2026 financial year and recommends whether an adjustment budget is necessary.

I hereby wish to submit the Mid-year Budget Assessment Report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality for the first six months of the financial year (July 2025 to December 2025). In terms of Section 54(1)(f) of the Municipal Finance Management Act (MFMA), the Executive Mayor must submit the Section 72 report (Mid-year Budget Assessment Report) as received by the Accounting Officer, to Council before the 31st of January of each year. This report will be tabled before the council on 28 January 2026.

2.1.1 Implementation of Budget in Terms of SDBIP

Management is in the process of reviewing the operational expenditure budget to adjust projected expenditures in line with revised revenue and cashflow projections based on current information that was not available when the original 2025/2026 budget was compiled.

2.1.2 Economic Overview

a. National economy

The Rand gained strength in December 2025, despite recent relations between South Africa and the United States of America, trading at R16.56 to the Dollar at the end of the month, from R17.09 at the start of December 2025.

Commodities also performed well in December 2025, with gold climbing from US\$4231 an ounce at the beginning of the month and then peaking to US\$4532 on 26 December 2025 and finishing at US\$4318. A barrel of Brent crude oil cost US\$63.26 at the start and was lower at the end of the month at \$60.84. The JSE All share index climbed up from 111,947 points at the beginning of the month to 115,832 points by the end of December 2025.

However, fuel prices in South Africa increased for December 2025 with Petrol 93 & 95 rising by 29 cents per litre, while Diesel saw hikes of 65.48 cents per litre (0.05% sulphur) and 82.48 cents per litre (0.005% sulphur), due to higher international product prices in the preceding months, despite a slightly stronger Rand. Illuminating

paraffin and LP Gas also increased, with the overall trend reflecting rising global oil costs and annual margin adjustments.

b. Local economy

A total of 57 events were registered for December 2025, with highlights including the following: Drakenstein Festival of Lights in Paarl, Saron, and Gouda; Brutal Fruit Pink Table, La Paris Estate and the Artisanal Beer Fest 2025 held at the Mistico Equestrian Centre in Paarl; markets included the Windmeul Farmers' Market and VOW Christmas Night Market & Light Show at the VOW Wedding Venue. Thousands of people attended these events and thereby contributed significantly to several sectors of the Drakenstein economy.

The month was also blessed with major music, sports and adventures, including Musiek oppie Berg – Watershed at the Afrikaanse Taalmonument; Music Bingo, Back's Polo Pavilion – Val de Vie Estate; Kurt Darren Live, Diemersfontein Wine Estate & Country Estate, Winelands Jazz, Dunstone Estate; Vintage Summer Splash at Boy Louw Sportsground and Vibes in the Vines Live Music.

Key sports events included the Betway SA20 cricket match between Paarl Royals and Sunrisers Eastern Cape as well as the Proteas Women versus Ireland game at Boland Park Cricket Stadium. Newton hosted a Rugby Football Club 7's Tournament and adventure activities included the Run the Vines at Doolhof Wine Estate; Hero Legacy Adventure at Val de Vie Estate; Amazing Race at Freedom Hill Wines and Paarl Champagne Ride at Paarl Mountain Nature Reserve

These festive activities made significant contributions to the key sectors of the economy, including wholesale, retail trade, catering and accommodation, transport, storage and communications, as well as finance, insurance, and business services. The agriculture, forestry and fisheries sector got a boost as harvesting of some stone fruits resumed and preparations for grape harvests also started in some vineyards.

The following table presents Building Control information for November 2025, including building plan approvals, the total estimated value of approved building plans, temporary jobs created, and valuations, and does not necessarily reflect the actual houses built.

Serial Number	Building Control Information for November 2025		
	Extent of buildings	Buildings <500m ²	Buildings >500m ²
1	Total approvals	167	6
2	Residential approvals	147 (88.02%)	4 (66.67%)
3	Commercial approvals	11	1
4	Industrial approvals	3	1
5	Agricultural approvals	4	0
6	Other approvals	2	0
7	Total estimated value of the above approvals	R244,714,190.40	
8	Estimated number of temporary jobs to be created	1,713	
9	Number of completion inspections approved, which will result in supplementary valuations	97	5

2.1.3 Financial Problems or Risks Facing the Municipality

Currently, there are no immediate financial challenges facing the Municipality, but the Council must take note of the following:

- *The revenue and expenditure trends are monitored, and fluctuations noted.*
- *Decreased adjusted allocations to the municipalities from the provincial government.*

The above will be factored in the Adjustments Budget to be tabled before Council in February 2026.

The municipality received a notice from the Provincial Treasury indicating additional allocations and amendments to the municipality. Notable amendments include the Informal Settlements Upgrading Partnership Grant allocation, which is reduced by R11 million. It should be noted that the upgrade projects are multi-year projects and that the grant allocation that was reduced provisionally will be shifted to the next year. In this regard, R13million has been set aside for Loverslane for the 2026/2027 financial year.

2.1.4 Other Information

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

2.2 Resolutions

2.2.1 In-Year Reports 2025/2026

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

2.2.2 Recommendation

- (a) That council notes the section 72 Mid-Year Budget Assessment Report;*
- (b) That the City Manager and Executive Management compile an adjustments budget for 2025/2026 based on the findings contained in the Section 72 Mid-Year Budget Assessment Report; and*
- (c) That the 2025/2026 adjustments budget be tabled to the Mayoral Committee and Council during February 2026 to be approved by Council no later than 28 February 2026.*



STEPHEN KORABIE
EXECUTIVE MAYOR
23 January 2026

3. EXECUTIVE SUMMARY

3.1 Introduction

In accordance with Section 72 of the MFMA, I submit the required statement on the state of Drakenstein Municipality's budget reflecting the particulars up until the end of December 2025 including a projection for the rest of the year.

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 are in line with its long-term financial sustainability requirements and are included in section 3 of this report and the SDBIP

Section 54(1) of the MFMA requires the mayor of a municipality to take certain actions if needed on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). The Municipality's service delivery performance assessment, based on the service delivery performance indicators set out in the SDBIP, will be tabled as a separate report to the council.

3.2 Consolidated Performance

3.2.1 High Level Operating Budget Assessment

3.2.1.1 Operating Revenue by Category

The high-level budget assessment of operating revenue per category is set out in Table 1 below. Total Operating Revenue projects a variance of R45,497,848 based on actual revenue patterns for the 1st six months of the 2025/2026 financial year. Therefore, the approved budget must be adjusted accordingly. Total operating revenue to date is R2,088,305,212 which includes levied or billed amounts for property rates, water, electricity, sanitation, and refuse.

Notable variances are as follows:

- (i) Property Rates as a revenue stream show an expected increase due to continuous updates through the supplementary valuation process and higher valuation growth.

- (ii) Service charges on electricity show an increase due to increased demand and consumption.
- (iii) Interest earned on external investments is more than anticipated as interest rates are favourable for the longer periods that funds are invested. The increase is to the advantage of the municipality and will be included during the Adjustments Budget.
- (iv) Fines, penalties and forfeits as a category is adjusted upwards as more traffic fines were issued than originally estimated.
- (v) Transfers and subsidies: Capital will be reduced in the current financial year as the funds will be reallocated in the next financial year.

TABLE 1: HIGH LEVEL SUMMARY OF OPERATING REVENUE PER CATEGORY

Serial Number	Description	2025/2026 Original Budget	2025/2026 Current Budget (Virements Included) December 2025	Actual Expenditure / Revenue for the 1st six months of 2025/2026	2025/2026 Projected Expenditure / Revenue (Sec 72)	Variance Between Current Adjustments Budget and Projection	% Positive (Negative) Variance
Column Reference	A	B	C	D	E	F	G
1	Property rates	538,382,891	538,382,891	288,968,479	548,451,457	10,068,566	1.87%
2	Service Charges-Electricity	1,823,804,578	1,823,804,578	968,754,963	1,851,213,857	27,409,279	1.50%
3	Service Charges-Water	295,928,197	295,928,197	123,477,829	295,928,197	-	0.00%
4	Service Charges-Sanitation	185,368,226	185,368,226	89,528,088	185,368,226	-	0.00%
5	Service Charges-Waste	195,619,382	195,619,382	101,621,103	195,619,382	-	0.00%
6	Rental from Fixed Assets	6,576,780	6,576,780	3,595,470	6,576,780	-	0.00%
7	Interest - External Investments	75,000,000	75,000,000	50,316,703	85,000,000	10,000,000	13.33%
8	Interest, Dividends and Rent on Land	22,153,780	22,153,780	11,298,295	22,153,780	-	0.00%
9	Fines, Penalties and Forfeits	124,675,947	124,675,947	51,227,327	134,155,950	9,480,003	7.60%
10	Licences or Permits	4,180,406	4,180,406	1,879,814	4,180,406	-	0.00%
11	Agency Services	19,550,601	19,550,601	9,894,528	19,550,601	-	0.00%
12	Transfers and Subsidies	269,125,000	269,125,000	190,164,960	269,125,000	-	0.00%
13	Other Revenue	124,118,049	124,118,049	36,488,722	124,118,049	-	0.00%
14	Gains	21,700,000	21,700,000	-	21,700,000	-	0.00%
15	Transfers and subsidies: Capital	571,153,044	571,153,044	161,088,929	559,693,044	(11,460,000)	-2.01%
16	Total Operating Revenue	4,277,336,881	4,277,336,881	2,088,305,212	4,322,834,729	45,497,848	1.06%

3.2.1.2 Operating Expenditure by Category

The high-level budget assessment of operating expenditure per category is set out in Table 2 below. Total operating expenditure projects a variance of R45,383,387 based on the actual expenditure patterns for the 1st six months of the 2025/2026 financial year. Total operating expenditure to date amounts to R1,700,896,897.

Notable variances are as follows:

(i) Bulk Purchases- Electricity expenditure needs to be adjusted upwards due to increased consumption and demand. This correlates directly to the increased revenue as explained above.

TABLE 2: HIGH LEVEL SUMMARY OF OPERATING EXPENDITURE PER CATEGORY

Serial Number	Description	2025/2026 Original Budget	2025/2026 Current Budget (Virements Included) December 2025	Actual Expenditure / Revenue for the 1st six months of 2025/2026	2025/2026 Projected Expenditure / Revenue (Sec 72)	Variance Between Current Adjustments Budget and Projection	% Positive (Negative) Variance
Column Reference	A	B	C	D	E	F	G
1	Employee Related Cost	963,942,143	963,942,143	442,690,086	963,942,143	-	0.00%
2	Remuneration of Councillors	41,280,084	41,280,084	17,567,169	41,280,084	-	0.00%
3	Interest, Dividends and Rent on Land	147,209,636	147,209,636	75,169,656	147,209,636	-	0.00%
4	Impairment Loss	78,675,719	78,675,719	52,254,725	78,675,719	-	0.00%
5	Depreciation and Amortisation	283,543,344	283,543,344	133,227,359	283,543,344	-	0.00%
6	Bulk Purchases Electricity	1,463,346,567	1,463,346,567	756,045,900	1,508,729,954	45,383,387	3.10%
7	Inventory Consumed	88,348,448	90,557,968	33,171,757	90,557,968	-	0.00%
8	Inventory Consumed Water	43,063,004	43,063,004	5,829,327	43,063,004	-	
9	Contracted Services	275,368,680	270,284,522	89,890,462	270,284,522	-	0.00%
10	Transfers and Subsidies	6,190,000	9,048,600	4,126,991	9,048,600	-	0.00%
11	Other Expenditure	170,481,487	170,220,865	69,475,131	170,220,865	-	0.00%
12	Losses	7,099,999	7,099,999	-	7,099,999	-	0.00%
13	Irrecoverable Debt Write off	108,465,566	108,465,566	21,448,336	108,465,566	-	0.00%
14	Total Operating Expenditure	3,677,014,677	3,676,738,017	1,700,896,897	3,722,121,404	45,383,387	1.23%

3.2.2 High Level Operating Budget Summary

The high-level budget assessment of operating revenue and expenditure is set out in Table 3 below:

TABLE 3: HIGH LEVEL SUMMARY OF OPERATING REVENUE AND EXPENDITURE

Serial Number	Description	2025/2026 Original Budget	2025/2026 Current Budget (Virements Included) December 2025	Actual Expenditure / Revenue for the 1st six months of 2025/2026	2025/2026 Projected Expenditure / Revenue (Sec 72)	Variance Between Current Adjustments Budget and Projection	% Positive (Negative) Variance
Column Reference	A	B	C	D	E	F	G
1	Total Operating Revenue	4,277,336,881	4,277,336,881	2,088,305,212	4,322,834,729	45,497,848	1.06%
2	Total Operating Expenditure	3,677,014,677	3,676,738,017	1,700,896,897	3,722,121,404	45,383,387	1.23%
	Operating Surplus/(Deficit)	600,322,204	600,598,864	387,408,314	600,713,325	114,461	0.02%

Operating Revenue forecasts indicate a rise of R45,497,848 in revenue; Operating expenditure expects an increase of R45,383,387; and the overall operating budget shows a positive variance of R114,461 based on actual revenue and expenditure patterns the 1st six months of the 2025/2026 financial year.

3.2.3 High-Level Capital Budget Assessment

3.2.3.1 Capital Budget per department

The high-level budget assessment of capital expenditure per department is set out in Table 4 below.

The Council originally approved a capital budget of R714,165,948 for the 2025/2026 financial year and a roll-over Capital Budget was approved in August 2025. After taking into consideration all virements until 31 December 2025, the current revised capital budget stands at a total of R716,748,444 for the 2025/2026 financial year.

TABLE 4: HIGH LEVEL CAPITAL PER DEPARTMENT

Serial Number	Description	2025/2026 Original Budget	2025/2026 Current Budget (Virements Included) December 2025	Actual Expenditure / Revenue for the 1st six months of 2025/2026	2025/2026 Projected Expenditure / Revenue (Sec 72)	Variance Between Current Adjustments Budget and Projection	% Positive (Negative) Variance
Column Reference	A	B	C	D	E	F	G
1	City Manager	-	-	-	-	-	0.00%
2	Financial Services	500,000	127,250	18,377	127,250	-	0.00%
3	Corporate and Planning Services	7,950,000	7,095,774	3,374,714	7,095,774	-	0.00%
4	Community Services	72,892,131	73,354,390	5,120,435	61,894,390	(11,460,000)	-15.62%
5	Public Safety	7,725,000	5,651,993	305,190	5,651,993	-	0.00%
6	Engineering Services	624,355,159	629,821,379	203,865,407	639,821,379	10,000,000	1.59%
7	Internal Audit	-	-	-	-	-	0.00%
8	Risk Management	28,000	-	-	-	-	0.00%
9	IDP and Performance Management	-	-	-	-	-	0.00%
10	Communication and Marketing	715,658	697,658	-	697,658	-	0.00%
11	Grand Total	714,165,948	716,748,444	212,684,123	715,288,444	(1,460,000)	-0.20%

The total actual capital expenditure is R212,684,123 (29.67%), and capital commitments amount to R403,567,904 (56.31%), respectively, of the total capital budget of R716,748,444. Commitments as reported represent amounts where a prescribed supply chain process has already been finalised, an order has been generated, and respective

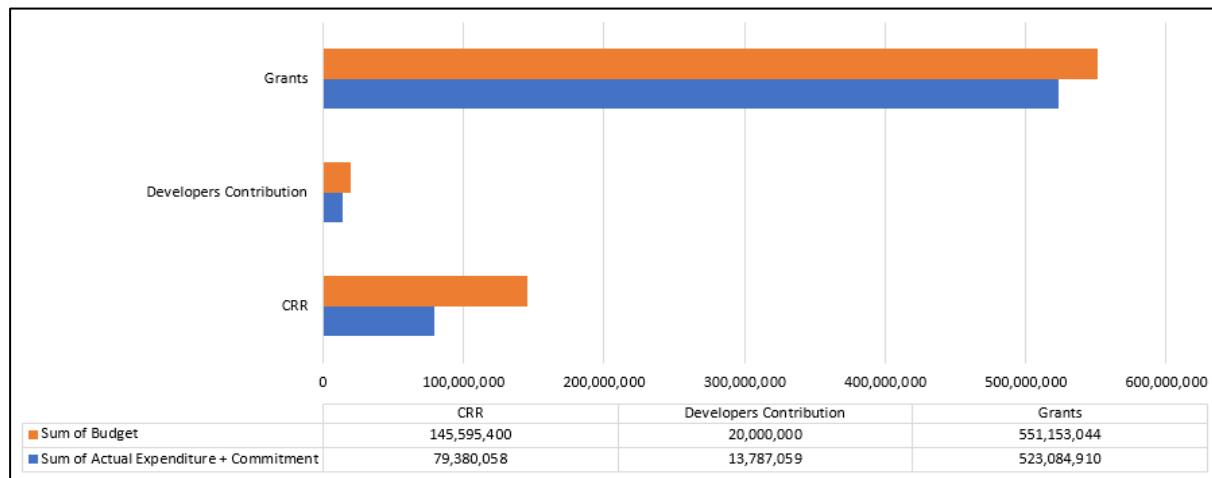
projects are being implemented. Actuals will subsequently reflect as payments and part payments are made when work is completed as per specification or goods delivered as required. The capital expenditure, actual and commitments, is currently 85.98%.

A notable variance is the inclusion of the additional R10,000,000 Developers contributions for new infrastructure developments. The Informal Settlements Upgrading Partnership Grant project budget will be reduced in the current financial year and shifted to 2026/2027.

The Budget Facility for Infrastructure Grant and Integrated Urban Development Grant together make up 67.42% of the total capital budget. These grant-funded projects typically have lower outputs during the rainy months of the first quarter. Expenditure increases significantly in the second and third quarters as a result of good momentum and higher productivity in the drier conditions. IUDG spending as at 31 December 2025 is 71.6%.

Please refer to Table C5 (page 24) for Capital Expenditure per Government Finance Statistics and Table SC12 (page 34) for the monthly Capital Expenditure Trend. See the graph below for a visual presentation relating to capital expenditure at 31 December 2025.

Graph 1: Capital Expenditure Year To Date



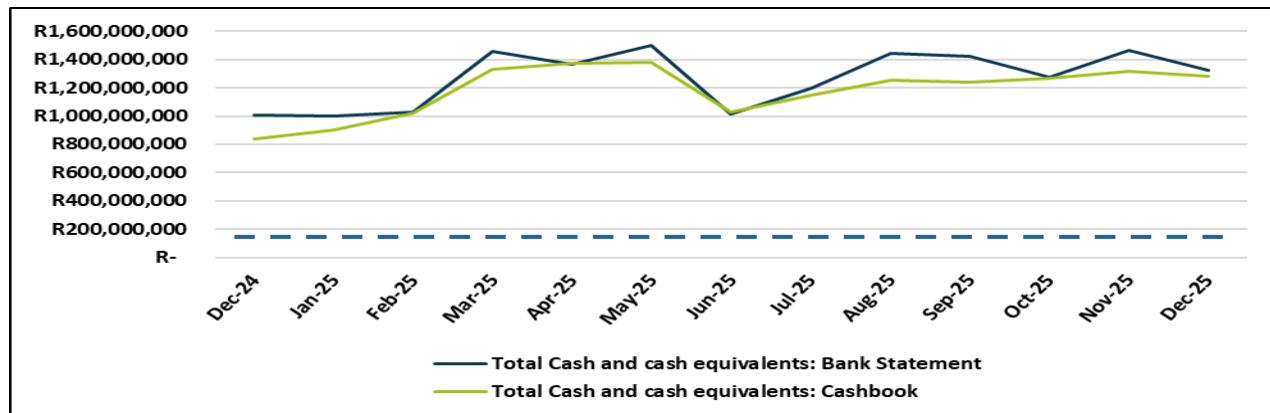
3.2.4 Cash Flows

The cashflow is currently positive, and the total Cash and Cash Equivalents as at 31 December 2025 amounts to R1,321,264,792 (Financial Institutions). All conditional grant funding received and not recognised is committed against Cash and Cash Equivalents, and the Municipality's available free cash flow is about R125,019 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 December 2024.

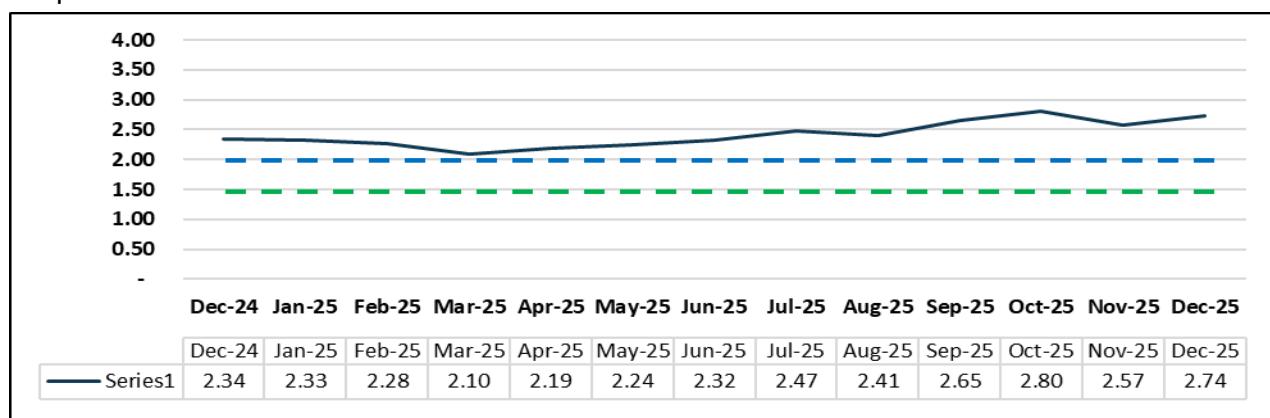
Graph 2: Total Cash & Cash Equivalents



3.2.5 Current Ratio

The current ratio measures the Municipality's ability to pay 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 December 2025 of 2.74:1 (November 2025: 2.57:1).

Graph 3: Current Ratio

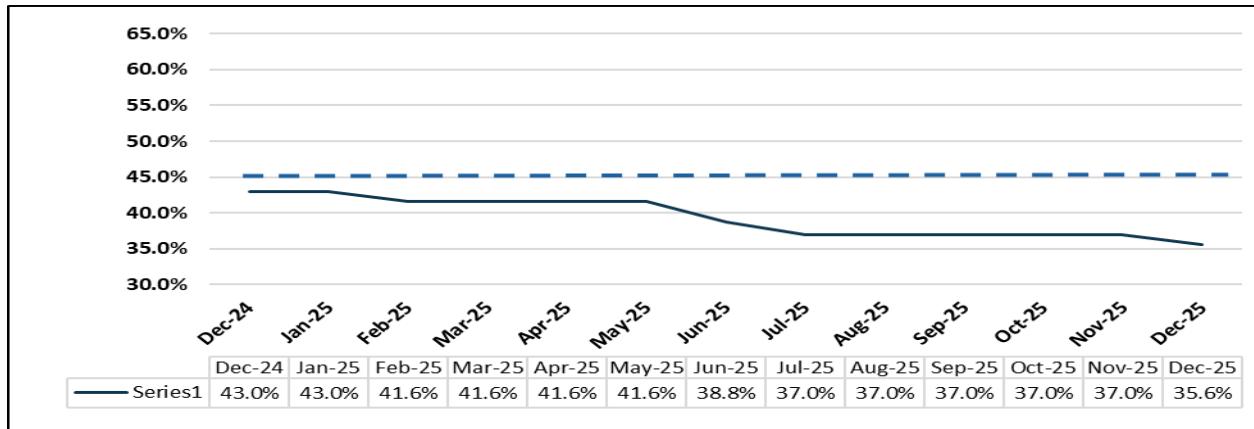


3.2.6 Gearing Ratio (Debt to Revenue Ratio)

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 operating revenue of the Municipality. The Municipality had a gearing ratio (debt to revenue) of

35.6% at the end of December 2025 (November 2025: 37.0%). The ratio decreased within the 2025/2026 financial year due to capital redemption payment in December 2025. The next capital redemption payment is due in June 2026. This ratio can fluctuate depending on revenue realisation.

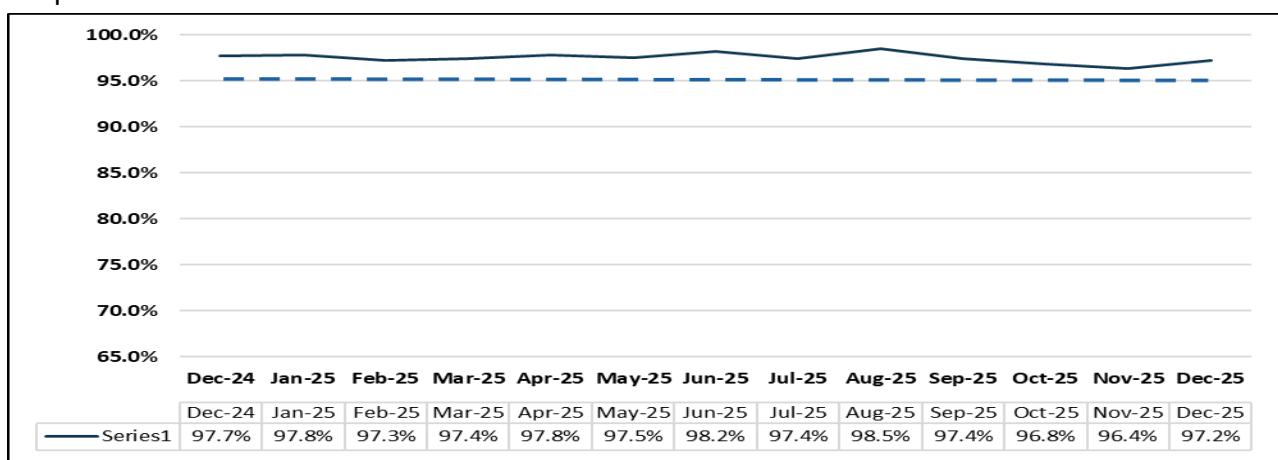
Graph 4: Gearing Ratio



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 December 2025 stood at 97.2% (November 2025: 96.4%). The ratio uses a rolling debtor balance and a revenue-billed figure to ensure that the average collection rate over 12 months is presented.

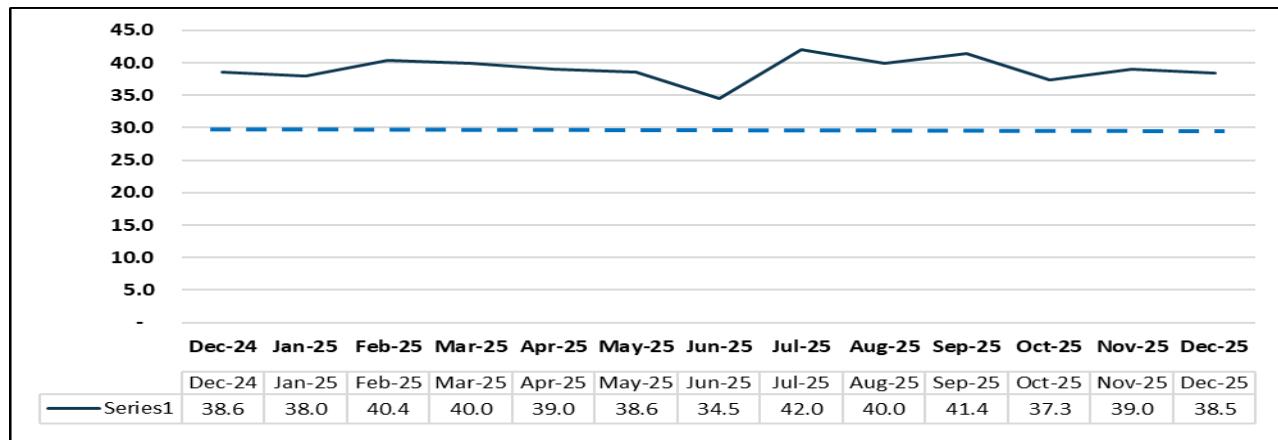
Graph 5: Debtors Collection Rate



3.2.8 Debtors' Collection Days

The debtors' collection days indicate the average number of days required for a Municipality to collect payment from its consumers for bills or invoices issued for services. The collection days at the end of December 2025 stood at 38.5 days (November 2025: 39.0 days). To reduce the number of days the restriction of electricity to defaulting consumers is of importance.

Graph 6: Debtors Collection Days



Council's outstanding debtors (VAT excluded) has decreased by R4,222,534 from R565,243,914 in November 2025 to R561,021,380 in December 2025.

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 December 2025, the service revenue billed against budget ratio stood at 101.7% year-to-date (November 2025: 99.8%). This ratio assesses whether the Municipality is meeting its monthly income target. This directly correlates with paragraph 3.2.1, Operational revenue, and the narratives/explanations provided therein.

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	47,108	
3.3.6	Staff cost (Inclusive of Councillors remuneration): % of total operating budget	25% - 40%	27.1%
3.3.7	Creditor payment rate	30 days	< 30 days
3.3.8	Water distribution losses (November 2025)	15% - 30%	20.3%

* *Households within the urban edge*

3.4 Material Variances from SDBIP

Material variances are explained in paragraph 3.2.1 and 3.2.2. No additional comments.

3.5 Remedial or Corrective Steps

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

3.6 Relief and Charitable Fund

The current balance of the fund is R363,572 as at 31 December 2025. No expenditure or claims were received for this quarter.

3.7 Conclusion

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



DR. JOHAN LEIBBRANDT
CITY MANAGER
23 January 2026

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly Budget Statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC023 Drakenstein - Table C1 Monthly Budget Statement Summary - M06 December

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	538,383	43,247	288,968	285,887	3,082	1%	538,383
Service charges	2,360,118	2,500,720	2,500,720	228,789	1,283,382	1,259,468	23,914	2%	2,500,720
Investment revenue	91,788	75,000	75,000	9,091	50,317	47,269	3,047	6%	75,000
Transfers and subsidies - Operational	251,503	269,125	269,125	85,255	190,165	189,858	307	0	269,125
Other own revenue	323,548	322,956	322,956	65,157	114,384	105,461	8,924	8%	322,956
Total Revenue (excluding capital transfers and contributions)	3,530,737	3,706,184	3,706,184	431,539	1,927,216	1,887,943	39,273	2%	3,706,184
Employee costs	837,839	963,942	963,942	69,777	442,690	451,014	(8,324)	-2%	963,942
Remuneration of Councillors	34,842	41,280	41,280	2,954	17,567	17,645	(78)	-0%	41,280
Depreciation and amortisation	247,456	283,543	283,543	21,903	133,227	140,172	(6,944)	-5%	283,543
Interest	158,197	147,210	147,210	12,597	75,170	72,897	2,273	3%	147,210
Inventory consumed and bulk purchases	1,449,437	1,594,758	1,596,968	115,670	795,047	820,201	(25,154)	-3%	1,596,968
Transfers and subsidies	38,009	6,190	9,049	2,720	4,127	1,958	2,169	111%	9,049
Other expenditure	519,321	640,091	634,747	76,350	233,069	228,207	4,861	2%	634,747
Total Expenditure	3,285,101	3,677,015	3,676,738	301,969	1,700,897	1,732,095	(31,198)	-2%	3,676,738
Surplus/(Deficit)	245,636	29,169	29,446	129,570	226,319	155,848	70,471	45%	29,446
Transfers and subsidies - capital (monetary)	461,488	571,153	571,153	59,104	161,089	152,226	8,863	6%	571,153
Transfers and subsidies - capital (in-kind)	14,412	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	721,536	600,322	600,599	188,674	387,408	308,074	79,334	26%	600,599
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	721,536	600,322	600,599	188,674	387,408	308,074	79,334	26%	600,599
Capital expenditure & funds sources									
Capital expenditure	574,975	714,166	716,748	70,753	212,684	225,420	(12,736)	-6%	716,748
Capital transfers recognised	462,499	563,153	571,153	59,180	173,253	184,550	(11,297)	-6%	571,153
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	112,476	151,013	145,595	11,573	39,431	40,870	(1,439)	-4%	145,595
Total sources of capital funds	574,975	714,166	716,748	70,753	212,684	225,420	(12,736)	-6%	716,748
Financial position									
Total current assets	1,911,562	1,411,366	1,409,060		1,876,490				1,409,060
Total non current assets	7,223,529	7,372,967	7,375,549		7,322,639				7,375,549
Total current liabilities	894,941	579,735	579,735		684,441				579,735
Total non current liabilities	1,904,911	1,740,480	1,740,480		1,758,420				1,740,480
Community wealth/Equity	6,335,239	6,464,117	6,464,394		6,756,268				6,464,394
Cash flows									
Net cash from (used) operating	980,978	862,997	863,274	86,035	511,272	444,577	(66,694)	-15%	863,274
Net cash from (used) investing	(561,718)	(711,163)	(713,746)	(70,753)	(212,684)	(225,420)	(12,736)	6%	(713,746)
Net cash from (used) financing	(87,833)	(102,172)	(102,172)	(48,640)	(48,214)	(49,110)	(896)	2%	(102,172)
Cash/cash equivalents at the month/year end	1,028,933	799,662	797,356	995,575	1,279,306	920,047	(359,259)	-39%	1,076,289
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	234,959	33,276	19,334	17,653	13,172	11,414	10,076	282,479	622,362
Creditors Age Analysis									
Total Creditors	108,691	-	-	-	-	-	-	-	108,691

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) - M06 December

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	673,826	64,908	368,487	363,768	4,719	1%	673,826
Executive and council		4,686	19,013	19,013	156	1,210	1,294	(84)	-6%	19,013
Finance and administration		695,075	654,813	654,813	64,752	367,277	362,474	4,803	1%	654,813
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		174,891	237,054	237,054	55,926	77,139	62,101	15,037	24%	237,054
Community and social services		22,357	25,273	25,273	344	2,022	1,969	52	3%	25,273
Sport and recreation		2,700	2,455	2,455	770	1,601	985	615	62%	2,455
Public safety		127,040	148,573	148,573	51,074	62,997	50,960	12,037	24%	148,573
Housing		22,794	60,753	60,753	3,739	10,519	8,186	2,333	28%	60,753
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69,348	44,524	44,524	14,488	25,694	19,635	6,059	31%	44,524
Planning and development		13,788	12,951	12,951	3,376	7,976	9,060	(1,084)	-12%	12,951
Road transport		55,560	31,573	31,573	11,112	17,718	10,575	7,144	68%	31,573
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,062,637	3,321,934	3,321,934	355,321	1,616,986	1,594,665	22,321	1%	3,321,934
Energy sources		1,865,328	1,938,185	1,938,185	193,189	1,036,689	1,016,905	19,784	2%	1,938,185
Water management		280,765	327,476	327,476	38,951	146,258	144,268	1,990	1%	327,476
Waste water management		663,821	791,286	791,286	82,828	278,284	279,684	(1,400)	-1%	791,286
Waste management		252,722	264,987	264,987	40,353	155,755	153,809	1,946	1%	264,987
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	4,006,637	4,277,337	4,277,337	490,643	2,088,305	2,040,169	48,136	2%	4,277,337
Expenditure - Functional										
<i>Governance and administration</i>		439,161	523,898	528,303	52,976	210,308	234,674	(24,366)	-10%	528,303
Executive and council		100,264	123,295	144,598	8,418	37,496	58,833	(21,337)	-36%	144,598
Finance and administration		334,462	395,884	371,418	43,716	167,314	171,093	(3,778)	-2%	371,418
Internal audit		4,435	4,718	12,287	842	5,497	4,748	749	16%	12,287
<i>Community and public safety</i>		461,902	550,791	568,140	68,786	243,223	233,655	9,568	4%	568,140
Community and social services		56,731	58,829	59,425	3,997	27,642	26,714	927	3%	59,425
Sport and recreation		122,963	139,211	132,561	9,847	63,809	52,894	10,915	21%	132,561
Public safety		192,636	233,966	258,148	48,098	108,876	106,714	2,162	2%	258,148
Housing		89,572	118,784	118,006	6,845	42,897	47,333	(4,436)	-9%	118,006
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		237,225	230,181	233,407	16,908	111,882	113,143	(1,261)	-1%	233,407
Planning and development		55,609	74,148	77,577	5,011	33,161	35,814	(2,653)	-7%	77,577
Road transport		179,599	153,878	153,675	11,727	77,568	76,202	1,366	2%	153,675
Environmental protection		2,016	2,155	2,155	170	1,152	1,127	25	2%	2,155
<i>Trading services</i>		2,146,811	2,372,141	2,346,884	163,300	1,135,484	1,150,622	(15,138)	-1%	2,346,884
Energy sources		1,584,129	1,732,462	1,682,768	132,474	840,651	890,832	(50,181)	-6%	1,682,768
Water management		169,927	210,066	182,206	12,875	67,733	65,961	1,772	3%	182,206
Waste water management		230,810	235,514	204,594	7,127	98,404	89,927	8,477	9%	204,594
Waste management		161,945	194,099	277,316	10,824	128,696	103,901	24,794	24%	277,316
<i>Other</i>		2	4	4	-	-	1	(1)	-100%	4
Total Expenditure - Functional	3	3,285,101	3,677,015	3,676,738	301,969	1,700,897	1,732,095	(31,198)	-2%	3,676,738
Surplus/ (Deficit) for the year		721,536	600,322	600,599	188,674	387,408	308,074	79,334	0.2575172	600,599

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) - M06 December

Vote Description R thousands	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
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	–	–	–	–	–	–	–	–	–
Vote 02 - Financial Services		652,393	644,970	644,970	64,408	365,260	359,230	6,031	1.7%	644,970
Vote 03 - Corporate & Planning Services		35,316	48,043	48,043	2,691	15,314	15,767	(453)	-2.9%	48,043
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		32,625	73,309	73,309	3,524	6,163	3,130	3,034	96.9%	73,309
Vote 06 - Engineering Services		3,159,263	3,362,441	3,362,441	368,946	1,638,571	1,611,082	27,489	1.7%	3,362,441
Vote 07 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 08 - Risk Management		–	–	–	–	–	–	–	–	–
Vote 09 - Idp		–	–	–	–	–	–	–	–	–
Vote 10 - Communication And Marketing		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		127,040	148,573	148,573	51,074	62,997	50,960	12,037	23.6%	148,573
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	4,006,637	4,277,337	4,277,337	490,643	2,088,305	2,040,169	48,136	2.4%	4,277,337
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	5,849	7,041	7,041	476	2,862	2,962	(100)	-3.4%	7,041
Vote 02 - Financial Services		140,813	167,600	167,600	11,401	81,581	83,510	(1,929)	-2.3%	167,600
Vote 03 - Corporate & Planning Services		262,672	296,015	294,464	19,400	106,926	120,856	(13,929)	-11.5%	294,464
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		240,952	284,795	285,414	20,254	123,971	116,889	7,082	6.1%	285,414
Vote 06 - Engineering Services		2,364,375	2,604,932	2,605,133	196,273	1,254,099	1,276,582	(22,483)	-1.8%	2,605,133
Vote 07 - Internal Audit		11,067	12,279	12,279	842	5,497	5,873	(376)	-6.4%	12,279
Vote 08 - Risk Management		2,715	3,310	3,310	269	1,609	1,450	159	11.0%	3,310
Vote 09 - Idp		5,690	6,199	6,199	464	3,004	3,024	(20)	-0.7%	6,199
Vote 10 - Communication And Marketing		6,915	8,048	8,051	987	4,070	3,342	727	21.8%	8,051
Vote 11 - Public Safety		244,052	286,796	287,248	51,603	117,277	117,606	(329)	-0.3%	287,248
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	3,285,101	3,677,015	3,676,738	301,969	1,700,897	1,732,095	(31,198)	-1.8%	3,676,738
Surplus/ (Deficit) for the year	2	721,536	600,322	600,599	188,674	387,408	308,074	79,334	25.8%	600,599

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) - M06 December

Description R thousands	Ref	2024/25	Budget Year 2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
Revenue									
Exchange Revenue									
Service charges - Electricity		1,755,572	1,823,805	1,823,805	166,705	968,755	948,961	19,794	2% 1,823,805
Service charges - Water		248,992	295,928	295,928	29,780	123,478	121,336	2,142	2% 295,928
Service charges - Waste Water Management		168,258	185,368	185,368	15,169	89,528	89,497	31	0% 185,368
Service charges - Waste management		187,296	195,619	195,619	17,135	101,621	99,675	1,946	2% 195,619
Sale of Goods and Rendering of Services		36,774	37,416	37,416	2,283	9,297	9,267	30	0% 37,416
Agency services		18,322	19,551	19,551	1,673	9,895	9,297	598	6% 19,551
Interest					–	–	–	–	–
Interest earned from Receivables		20,626	18,841	18,841	1,639	9,813	10,339	(526)	-5% 18,841
Interest from Current and Non Current Assets		91,788	75,000	75,000	9,091	50,317	47,269	3,047	6% 75,000
Dividends					–	–	–	–	–
Rent on Land	8	9	9	1	4	4	4	0	4% 9
Rental from Fixed Assets		8,012	6,577	6,577	547	3,595	3,933	(338)	-9% 6,577
Licence and permits		3,760	4,169	4,169	264	1,866	1,946	(80)	-4% 4,169
Special rating levies					–	–	–	–	–
Operational Revenue		27,016	86,702	86,702	9,374	27,192	29,474	(2,283)	-8% 86,702
Non-Exchange Revenue									
Property rates		503,780	538,383	538,383	43,247	288,968	285,887	3,082	1% 538,383
Surcharges and Taxes		64,447	–	–	–	–	–	–	–
Fines, penalties and forfeits		104,331	124,676	124,676	49,139	51,227	39,648	11,579	29% 124,676
Licences or permits	10	12	12	–	13	12	12	2	15% 12
Transfers and subsidies - Operational		251,503	269,125	269,125	85,255	190,165	189,858	307	0% 269,125
Interest		3,168	3,303	3,303	237	1,481	1,540	(59)	-4% 3,303
Fuel Levy					–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–
Gains on disposal of Assets		7,472	3,000	3,000	–	–	–	–	3,000
Other Gains		29,602	18,700	18,700	–	–	–	–	18,700
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)		3,530,737	3,706,184	3,706,184	431,539	1,927,216	1,887,943	39,273	2% 3,706,184
Expenditure By Type									
Employee related costs		837,839	963,942	963,942	69,777	442,690	451,014	(8,324)	-2% 963,942
Remuneration of councillors		34,842	41,280	41,280	2,954	17,567	17,645	(78)	0% 41,280
Bulk purchases - electricity		1,341,619	1,463,347	1,463,347	109,115	756,046	778,290	(22,244)	-3% 1,463,347
Inventory consumed		107,818	131,411	133,621	6,555	39,001	41,911	(2,910)	-7% 133,621
Debt impairment		31,667	78,676	78,676	44,129	52,255	41,542	10,713	26% 78,676
Depreciation and amortisation		247,456	283,543	283,543	21,903	133,227	140,172	(6,944)	-5% 283,543
Interest		158,197	147,210	147,210	12,597	75,170	72,897	2,273	3% 147,210
Contracted services		217,130	275,369	270,285	20,555	89,890	94,037	(4,146)	-4% 270,285
Transfers and subsidies		38,009	6,190	9,049	2,720	4,127	1,958	2,169	111% 9,049
Irrecoverable debts written off		101,986	108,466	108,466	246	21,448	22,808	(1,360)	-6% 108,466
Operational costs		141,185	170,481	170,221	11,420	69,475	69,821	(345)	0% 170,221
Losses on Disposal of Assets		14,700	–	–	–	–	–	–	–
Other Losses		12,653	7,100	7,100	–	–	–	–	7,100
Total Expenditure		3,285,101	3,677,015	3,676,738	301,969	1,700,897	1,732,095	(31,198)	-2% 3,676,738
Surplus/(Deficit)		245,636	29,169	29,446	129,570	226,319	155,848	70,471	0 29,446
Transfers and subsidies - capital (monetary allocations)		461,488	571,153	571,153	59,104	161,089	152,226	8,863	0 571,153
Transfers and subsidies - capital (in-kind)		14,412	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		721,536	600,322	600,599	188,674	387,408	308,074	79,334	0 600,599
Income Tax								–	
Surplus/(Deficit) after income tax		721,536	600,322	600,599	188,674	387,408	308,074	79,334	0 600,599
Share of Surplus/Deficit attributable to Joint Venture								–	
Share of Surplus/Deficit attributable to Minorities								–	
Surplus/(Deficit) attributable to municipality		721,536	600,322	600,599	188,674	387,408	308,074	79,334	0 600,599
Share of Surplus/Deficit attributable to Associate								–	
Intercompany/Parent subsidiary transactions								–	
Surplus/ (Deficit) for the year		721,536	600,322	600,599	188,674	387,408	308,074	79,334	0 600,599

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) - M06 December

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	4,426	1,427	2,987	328	2,659	809%	4,426
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		613	–	–	–	–	–	–	–	–
Vote 06 - Engineering Services		439,638	498,746	516,901	42,671	149,736	154,955	(5,220)	-3%	516,901
Vote 07 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 08 - Risk Management		–	–	–	–	–	–	–	–	–
Vote 09 - Idp		–	–	–	–	–	–	–	–	–
Vote 10 - Communication And Marketing		–	–	–	–	–	–	–	–	–
Vote 11 - Public Safety		1,868	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	446,289	502,746	521,327	44,098	152,723	155,284	(2,561)	-2%	521,327
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		10	–	–	–	–	–	–	–	–
Vote 02 - Financial Services		845	500	127	–	18	10	8	84%	127
Vote 03 - Corporate & Planning Services		3,314	3,950	2,670	5	388	2,555	(2,167)	-85%	2,670
Vote 04 - Planning And Development		–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		16,676	72,892	73,354	3,386	5,120	11,144	(6,023)	-54%	73,354
Vote 06 - Engineering Services		96,526	125,609	112,920	23,205	54,130	54,870	(740)	-1%	112,920
Vote 07 - Internal Audit		3	–	–	–	–	–	–	–	–
Vote 08 - Risk Management		26	28	–	–	–	–	–	–	–
Vote 09 - Idp		–	–	–	–	–	–	–	–	–
Vote 10 - Communication And Marketing		168	716	698	–	–	297	(297)	-100%	698
Vote 11 - Public Safety		11,120	7,725	5,652	58	305	1,261	(955)	-76%	5,652
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	128,686	211,420	195,421	26,655	59,961	70,136	(10,175)	-15%	195,421
Total Capital Expenditure		574,975	714,166	716,748	70,753	212,684	225,420	(12,736)	-6%	716,748
Capital Expenditure - Functional Classification										
Governance and administration		37,037	39,804	48,598	5,075	15,452	9,367	6,085	65%	48,598
Executive and council		17	–	10	4	4	10	(6)	-60%	10
Finance and administration		37,018	39,804	48,588	5,071	15,448	9,357	6,091	65%	48,588
Internal audit		3	–	–	–	–	–	–	–	–
Community and public safety		30,166	79,967	78,356	3,439	5,280	12,278	(6,999)	-57%	78,356
Community and social services		3,505	4,925	6,233	131	570	880	(310)	-35%	6,233
Sport and recreation		9,387	12,847	12,401	860	1,956	1,868	89	5%	12,401
Public safety		12,988	7,725	5,652	58	305	1,261	(955)	-76%	5,652
Housing		4,285	54,470	54,070	2,391	2,448	8,270	(5,822)	-70%	54,070
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		78,818	51,990	58,997	11,632	43,335	48,025	(4,690)	-10%	58,997
Planning and development		349	315	592	1	188	300	(112)	-37%	592
Road transport		78,469	51,675	58,405	11,631	43,148	47,726	(4,578)	-10%	58,405
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		428,955	541,180	530,712	50,606	148,595	154,983	(6,388)	-4%	530,712
Energy sources		68,079	65,782	63,882	2,198	33,209	32,704	506	2%	63,882
Water management		14,989	27,057	24,909	5,232	12,545	13,873	(1,328)	-10%	24,909
Waste water management		337,612	438,342	435,921	42,577	100,758	107,106	(6,348)	-6%	435,921
Waste management		8,274	10,000	6,000	598	2,082	1,300	782	60%	6,000
Other		–	1,225	85	–	22	767	(745)	-97%	85
Total Capital Expenditure - Functional Classification	3	574,975	714,166	716,748	70,753	212,684	225,420	(12,736)	-6%	716,748
Funded by:										
National Government		421,059	509,719	517,719	56,346	157,317	173,550	(16,233)	-9%	517,719
Provincial Government		10,275	33,434	33,434	2,391	3,772	3,000	772	26%	33,434
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Edu Institutions)		31,165	20,000	20,000	443	12,164	8,000	4,164	52%	20,000
Transfers recognised - capital		462,499	563,153	571,153	59,180	173,253	184,550	(11,297)	-6%	571,153
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		112,476	151,013	145,595	11,573	39,431	40,870	(1,439)	-4%	145,595
Total Capital Funding		574,975	714,166	716,748	70,753	212,684	225,420	(12,736)	-6%	716,748

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 - M06 December

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	797,356	1,279,306	797,356
Trade and other receivables from exchange transactions		352,999	392,851	392,851	422,961	392,851
Receivables from non-exchange transactions		68,441	124,740	124,740	111,223	124,740
Current portion of non-current receivables		–	–	–	–	–
Inventory		50,141	66,113	66,113	48,837	66,113
VAT		21,276	28,000	28,000	14,163	28,000
Other current assets		389,771	–	–	–	–
Total current assets		1,911,562	1,411,366	1,409,060	1,876,490	1,409,060
Non current assets						
Investments		–	–	–	–	–
Investment property		116,290	88,655	88,655	116,290	88,655
Property, plant and equipment		7,057,217	7,234,401	7,236,983	7,156,351	7,236,983
Biological assets						
Living and non-living resources						
Heritage assets		47,634	47,634	47,634	47,634	47,634
Intangible assets		2,388	2,277	2,277	2,364	2,277
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		7,223,529	7,372,967	7,375,549	7,322,639	7,375,549
TOTAL ASSETS		9,135,091	8,784,332	8,784,609	9,199,129	8,784,609
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		352	113,895	113,895	100,062	113,895
Consumer deposits		85,964	89,373	89,373	92,700	89,373
Trade and other payables from exchange transactions		369,629	331,943	331,943	327,964	331,943
Trade and other payables from non-exchange transactions		46,902	–	–	71,552	–
Provision		21,054	20,090	20,090	92,163	20,090
VAT		371,040	24,433	24,433	–	24,433
Other current liabilities		–	–	–	–	–
Total current liabilities		894,941	579,735	579,735	684,441	579,735
Non current liabilities						
Financial liabilities		1,365,152	1,148,361	1,148,361	1,213,870	1,148,361
Provision		539,759	592,120	592,120	544,550	592,120
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		1,904,911	1,740,480	1,740,480	1,758,420	1,740,480
TOTAL LIABILITIES		2,799,852	2,320,215	2,320,215	2,442,861	2,320,215
NET ASSETS	2	6,335,239	6,464,117	6,464,394	6,756,268	6,464,394
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4,538,499	4,721,032	4,721,308	5,123,293	4,721,308
Reserves and funds		1,796,741	1,743,085	1,743,085	1,632,975	1,743,085
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	6,335,239	6,464,117	6,464,394	6,756,268	6,464,394

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 - M06 December

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		466,808	522,231	522,231	44,269	254,189	217,596	36,593	17%	522,231
Service charges		2,361,239	2,425,699	2,425,699	204,504	1,199,612	1,010,708	188,904	19%	2,425,699
Other revenue		152,940	176,874	176,874	15,165	85,989	73,698	12,291	17%	176,874
Transfers and Subsidies - Operational		247,158	269,125	269,125	334	112,180	112,180	-		269,125
Transfers and Subsidies - Capital		467,508	571,153	571,153	115,278	322,816	322,816	-		571,153
Interest		90,594	97,144	97,144	5,159	33,370	40,477	(7,107)	-18%	97,144
Dividends								-		
Payments										
Suppliers and employees		(2,609,376)	(3,045,830)	(3,045,454)	(220,375)	(1,417,177)	(1,268,939)	148,237	-12%	(3,045,454)
Interest		(158,557)	(147,210)	(147,210)	(75,580)	(75,580)	(61,337)	14,243	-23%	(147,210)
Transfers and Subsidies		(37,337)	(6,190)	(6,290)	(2,720)	(4,127)	(2,621)	1,506	-57%	(6,290)
NET CASH FROM/(USED) OPERATING ACTIVITIES		980,978	862,997	863,274	86,035	511,272	444,577	(66,694)	-15%	863,274
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	3,003	3,003	-	-	-	-		3,003
Decrease (increase) in non-current receivables		12	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(561,729)	(714,166)	(716,748)	(70,753)	(212,684)	(225,420)	(12,736)	6%	(716,748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(561,718)	(711,163)	(713,746)	(70,753)	(212,684)	(225,420)	(12,736)	6%	(713,746)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		1,132	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1,860	-	-	470	896		896	0%	-
Payments										
Repayment of borrowing		(90,825)	(102,172)	(102,172)	(49,110)	(49,110)	(49,110)	-		(102,172)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(87,833)	(102,172)	(102,172)	(48,640)	(48,214)	(49,110)	(896)	2%	(102,172)
NET INCREASE/ (DECREASE) IN CASH HELD		331,427	49,662	47,356	(33,358)	250,374	170,047			47,356
Cash/cash equivalents at beginning:		697,506	750,000	750,000	1,028,933	1,028,933	750,000			1,028,933
Cash/cash equivalents at month/year end:		1,028,933	799,662	797,356	995,575	1,279,306	920,047			1,076,289

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 - M06 December

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		32,345	55,832	33,336	54,915	33,492	44,269	43,519	43,519	43,519	43,519	50,446	522,231	545,311	569,850	
Service charges - Electricity revenue		138,636	174,490	137,190	156,454	147,432	158,103	147,424	147,424	147,424	147,424	119,666	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	23,921	23,921	23,921	23,921	60,687	287,050	299,968	314,895	
Service charges - Waste Water Management		12,677	14,857	14,562	15,617	12,938	14,186	14,984	14,984	14,984	14,984	20,050	179,807	187,899	197,249	
Service charges - Waste Mangement		14,435	17,122	15,143	17,790	14,642	16,579	15,813	15,813	15,813	15,813	14,977	189,751	198,290	208,157	
Rental of facilities and equipment		286	366	309	349	346	302	548	548	548	548	1,879	6,577	6,873	7,725	
Interest earned - external investments		4,785	6,370	5,399	5,113	4,790	5,159	6,250	6,250	6,250	6,250	12,133	75,000	75,000	75,000	
Interest earned - outstanding debtors		1,753	–	–	–	–	–	1,845	1,845	1,845	1,845	11,164	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	1,870	1,870	1,870	(890)	22,442	22,490	22,540	
Licences and permits		304	302	1,187	–	342	264	348	348	348	348	40	4,180	4,369	4,565	
Agency services		1,294	1,596	2,055	1,671	1,605	1,673	1,629	1,629	1,629	1,629	1,510	19,551	20,430	21,350	
Transfers and Subsidies - Operational		103,943	2,537	2,610	434	2,322	334	22,427	22,427	22,427	22,427	44,810	269,125	276,523	280,480	
Other revenue		1,675	10,344	3,344	13,601	18,450	10,344	10,344	10,344	10,344	10,344	14,649	124,125	85,469	60,922	
Cash Receipts by Source		334,029	303,747	233,706	288,360	256,066	269,432	290,923	290,923	290,923	290,923	351,120	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	45,929	45,929	45,929	45,929	(1,310)	551,153	310,080	153,877	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparmt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	1,667	1,667	1,667	1,667	11,667	20,000	20,000	20,000	
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	250	250	250	250	1,752	3,003	3,003	3,003	
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	100,000	113,000	
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
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	338,769	338,769	338,769	338,769	362,332	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	80,329	80,329	80,329	80,329	119,609	963,942	1,025,292	1,101,291	
Remuneration of councilors		2,884	2,931	2,885	2,991	2,923	2,954	3,440	3,440	3,440	3,440	6,513	41,280	43,447	45,185	
Interest		–	–	–	–	–	–	75,580	12,267	12,267	12,267	12,267	10,292	147,210	141,066	144,461
Bulk purchases - Electricity		166,529	156,803	103,577	108,161	111,861	109,115	121,946	121,946	121,946	121,946	97,573	1,463,347	1,541,782	1,637,218	
Acquisitions - water & other inventory		2,457	4,359	6,841	6,802	12,287	6,555	10,951	10,951	10,951	10,951	37,656	131,411	136,929	143,303	
Contracted services		3,579	10,715	17,855	20,373	16,813	20,555	22,947	22,947	22,947	22,947	70,741	275,369	286,611	286,423	
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies - other		40	237	190	209	731	2,720	516	516	516	516	(516)	6,190	6,117	6,117	
Other expenditure		15,590	2,748	17,655	10,818	13,751	11,420	14,207	14,207	14,207	14,207	27,466	170,481	175,307	184,351	
Cash Payments by Type		255,869	243,211	215,538	217,493	266,098	298,675	266,603	266,603	266,603	266,603	369,334	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	59,514	59,514	59,514	59,514	203,913	714,166	553,435	356,477	
Repayment of borrowing		–	–	–	–	–	49,110	8,514	8,514	8,514	8,514	10,490	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	334,631	334,631	334,631	334,631	583,736	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)	4,138	4,138	4,138	4,138	(221,404)	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	1,283,445	1,287,583	1,291,722	1,295,860	1,299,999	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	1,283,445	1,287,583	1,291,722	1,295,860	1,299,999	1,078,595	1,136,367	1,237,234	

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

WC023 Drakenstein - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description R thousands	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,015	7,053	5,112	4,238	4,283	3,434	3,085	78,753	134,971	93,792		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	99,385	10,058	4,556	1,996	1,893	1,559	1,183	29,330	149,959	35,960		
Receivables from Non-exchange Transactions - Property Rates	1400	29,110	4,229	2,064	3,580	1,448	1,196	907	22,582	65,096	29,692		
Receivables from Exchange Transactions - Waste Water Management	1500	13,049	3,234	2,166	1,829	1,709	1,614	1,446	43,354	68,401	49,952		
Receivables from Exchange Transactions - Waste Management	1600	14,992	4,377	3,068	2,703	2,548	2,432	2,194	69,278	101,592	79,156		
Receivables from Exchange Transactions - Property Rental Debtors	1700	433	381	228	176	147	160	191	7,297	9,013	7,971		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	48,975	3,945	2,141	3,131	1,145	1,019	1,070	31,906	93,331	38,270		
Total By Income Source	2000	234,959	33,276	19,334	17,653	13,172	11,414	10,076	282,479	622,362	334,793	–	–
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	13,630	4,558	2,076	2,215	1,251	835	685	7,422	32,672	12,408		
Commercial	2300	96,566	8,052	2,594	2,715	1,566	1,362	915	26,746	140,517	33,304		
Households	2400	79,045	18,061	13,332	10,041	9,578	8,537	7,831	226,438	372,864	262,425		
Other	2500	45,717	2,604	1,331	2,682	778	681	645	21,873	76,310	26,657		
Total By Customer Group	2600	234,959	33,276	19,334	17,653	13,172	11,414	10,076	282,479	622,362	334,793	–	–

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 - M06 December

Description R thousands	NT Code	Budget Year 2025/26								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	108,691								108,691
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	108,691	-	-	-	-	-	-	-	108,691
										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 - M06 December

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									
R thousands																		
Yrs/Months																		
Municipality																		
ABSA BANK		N/a	CALL DEPOSIT	N/a	149,371	913	-	-	150,284									
ABSA BANK		N/a	CALL DEPOSIT	N/a	51,697	316	-	-	52,013									
ABSA BANK		N/a	CALL DEPOSIT	N/a	0	-	-	-	0									
ABSA BANK		10 Months	NOTICE DEPOSIT	29-05-26	225,000	-	-	-	225,000									
ABSA BANK		6 Months	NOTICE DEPOSIT	02-03-25	50,000	-	-	-	50,000									
AFRICAN BANK		N/a	CALL DEPOSIT	N/a	207,116	1,311	-	-	208,427									
AFRICAN BANK		11 Months	NOTICE DEPOSIT	29-06-26	225,000	-	-	-	225,000									
AFRICAN BANK		6 Months	NOTICE DEPOSIT	02-03-26	50,000	-	-	-	50,000									
NEDBANK		N/a	CALL DEPOSIT	N/a	1,413	8	-	107	1,529									
NEDBANK (ESKOM GUARANTEE)		N/a	CALL DEPOSIT	N/a	17,825	107	(107)	-	17,825									
STANDARD BANK		N/a	CALL DEPOSIT	N/a	103,174	581	-	-	103,755									
Municipality sub-total					1,080,596	3,236	(107)	107	1,083,833									
Entities sub-total					-	-	-	-	-									
TOTAL INVESTMENTS AND INTEREST	2				1,080,596	3,236	(107)	107	1,083,833									

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 - M06 December

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:	1,2									
Operating Transfers and Grants										
National Government:		237,449	254,012	254,012	-	107,778	107,778	-	0.0%	254,012
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		231,574	248,963	248,963	-	103,734	103,734	-	0.0%	248,963
Expanded Public Works Programme Integrated Grant		2,062	3,349	3,349	-	2,344	2,344	-	0.0%	3,349
Local Government Financial Management Grant		1,600	1,700	1,700	-	1,700	1,700	-	0.0%	1,700
Municipal Disaster Relief Grant		2,213	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Provincial Government:		1,271	14,037	14,037	-	3,438	3,438	-	0.0%	14,037
Capacity Building and Other Grants		1,271	-	-	-	-	-	-	-	-
Community Development Workers Grant		-	113	113	-	113	113	-	0.0%	113
Municipal Accreditation & Capacity Building Grant		-	249	249	-	-	-	-	-	249
Housing		-	10,720	10,720	-	3,325	3,325	-	0.0%	10,720
Informal Settlements Upgrading Partnership Grant		-	1,000	1,000	-	-	-	-	-	1,000
Acceleration of Housing Delivery		-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		-	1,955	1,955	-	-	-	-	-	1,955
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		786	575	575	-	-	-	-	-	575
CWDM Grant		786	575	575	-	-	-	-	-	575
Other grant providers:		2,174	750	750	334	964	964	-	0.0%	750
DMOSS		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		1,269	750	750	334	964	964	-	0.0%	750
European Union		576	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		-	-	-	-	-	-	-	-	-
Organisation for Economic Co-operation and Development		-	-	-	-	-	-	-	-	-
Transnet Limited		-	-	-	-	-	-	-	-	-
Unspecified		330	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	241,680	269,374	269,374	334	112,180	112,180	-	-	269,374
Capital Transfers and Grants										
National Government:		466,886	605,377	605,377	106,952	316,846	316,846	-	-	605,377
Integrated National Electrification Programme Grant		3,340	12,140	12,140	-	7,891	7,891	-	-	12,140
Integrated Urban Development Grant		68,546	63,737	63,737	23,964	39,467	39,467	-	-	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	82,988	229,988	229,988	-	-	490,000
Provincial Government:		9,875	33,700	33,700	3,000	5,970	5,970	-	-	33,700
Public Transport: Maintenance & Construction		9,875	2,040	2,040	-	-	-	-	-	2,040
Capital Human Settlement		5,080	20,000	20,000	3,000	5,970	5,970	-	-	20,000
Informal Settlements Upgrading Partnership Grant Capital		11,660	11,660	11,660	-	-	-	-	-	11,660
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	20,000	20,000	-	-	-	-	-	20,000
Developers Contribution		20,000	20,000	20,000	-	-	-	-	-	20,000
Total Capital Transfers and Grants	5	476,761	659,077	659,077	109,952	322,816	322,816	-	-	659,077
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	718,441	928,451	928,451	110,286	434,996	434,996	-	-	928,451

8.2 Supporting Table SC7 (1) – Grant Expenditure

WC023 Drakenstein - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	85,221	189,914	189,656	257	0.1%	254,012	
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–	
Local Government Equitable Share		231,574	248,963	248,963	82,988	186,722	185,811	911	0.5%	248,963	
Expanded Public Works Programme Integrated Grant		6,725	3,349	3,349	2,216	2,216	2,854	(639)	-22.4%	3,349	
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–	
Local Government Financial Management Grant		1,600	1,700	1,700	17	976	991	(15)	-1.5%	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	13,788	15	84	114	(30)	-26.1%	13,788	
Capacity Building and Other Grants		1,271	113	–	–	–	–	–	–	–	
Community Development Workers Grant		–	–	113	15	59	59	0	0.3%	113	
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–	
Housing		–	10,720	10,720	–	–	–	–	–	10,720	
Informal Settlements Upgrading Partnership Grant		–	1,000	1,000	–	–	–	–	–	1,000	
Thusong Centre		–	–	–	–	–	–	–	–	–	
Title Deeds Restoration Grant		–	1,955	1,955	–	25	55	(30)	-54.6%	1,955	
Infrastructure Grant		–	–	–	–	–	–	–	–	–	
District Municipality:		786	575	575	–	–	88	(88)	-100.0%	575	
CWDM Grant		786	575	575	–	–	88	(88)	-100.0%	575	
Other grant providers:		2,174	750	750	19	167	–	167	–	750	
DMOSS		–	–	–	–	–	–	–	–	–	
Education, Training and Development Practices SETA		1,269	750	750	19	167	–	167	–	750	
European Union		576	–	–	–	–	–	–	–	–	
Organisation for Economic Co-operation and Development		–	–	–	–	–	–	–	–	–	
Transnet Limited		–	–	–	–	–	–	–	–	–	
Unspecified		330	–	–	–	–	–	–	–	–	
Western Cape Destination Marketing Organisation		–	–	–	–	–	–	–	–	–	
Total operating expenditure of Transfers and Grants:		246,291	269,125	269,125	85,255	190,165	189,858	307	0.2%	269,125	
Capital expenditure of Transfers and Grants											
National Government:		421,059	517,719	517,719	56,714	157,317	170,606	(13,289)	-7.8%	517,719	
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–	
Integrated National Electrification Programme Grant		2,904	10,557	10,557	–	5,712	5,267	445	8.4%	10,557	
Integrated Urban Development Grant		59,605	55,423	55,423	4,386	36,884	32,702	4,182	12.8%	55,423	
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–	
Neighbourhood Development Partnership Grant		32,462	25,652	25,652	11,091	16,303	7,853	8,451	107.6%	25,652	
Regional Bulk Infrastructure Grant		326,087	426,087	426,087	41,236	98,417	124,783	(26,366)	-21.1%	426,087	
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–	
Provincial Government:		10,275	33,434	33,434	2,391	3,772	1,403	2,369	168.9%	33,434	
Public Transport Maintenance & Construction		10,160	1,774	1,774	–	1,382	1,403	(21)	-1.5%	1,774	
Acceleration of Housing Delivery Capital		115	–	–	–	–	–	–	–	–	
Capital Human Settlement		–	20,000	20,000	2,391	2,391	–	2,391	–	20,000	
Informal Settlements Upgrading Partnership Grant Capital		–	11,660	11,660	–	–	–	–	–	11,660	
Infrastructure Grant		–	–	–	–	–	–	–	–	–	
District Municipality:		–	–	–	–	–	–	–	–	–	
Specify		–	–	–	–	–	–	–	–	–	
Other grant providers:		31,195	20,000	20,000	–	–	–	–	–	20,000	
Developers Contribution		31,195	20,000	20,000	–	–	–	–	–	20,000	
European Union		–	–	–	–	–	–	–	–	–	
Unspecified		–	–	–	–	–	–	–	–	–	
Total capital expenditure of Transfers and Grants		462,529	571,153	571,153	59,104	161,089	172,009	(10,920)	-6.3%	571,153	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		708,819	840,278	840,278	144,359	351,254	361,867	(10,613)	-2.9%	840,278	

9. EMPLOYEE RELATED COSTS

Supporting Table SC8

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

WC023 Drakenstein - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		25,648	32,384	32,384	2,140	12,790	12,873	(82)	-1%	32,384
Pension and UIF Contributions		1,453	1,527	1,527	125	741	767	(26)	-3%	1,527
Medical Aid Contributions		358	376	376	31	185	182	3	2%	376
Motor Vehicle Allowance				94	18	84	31	53	171%	94
Cellphone Allowance		3,042	3,982	3,982	255	1,522	1,596	(74)	-5%	3,982
Housing Allowances		38	40	40	6	29	20	9	43%	40
Other benefits and allowances		4,302	2,971	2,877	380	2,216	2,175	40	2%	2,877
Sub Total - Councillors		34,842	41,280	41,280	2,954	17,567	17,645	(78)	0%	41,280
% increase	4		18.5%	18.5%						18.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		8,521	11,349	11,349	712	4,113	4,625	(512)	-11%	11,349
Pension and UIF Contributions		1,073	1,320	1,320	87	512	637	(125)	-20%	1,320
Medical Aid Contributions		133	134	134	12	69	67	2	3%	134
Overtime			—							—
Performance Bonus		1,147	1,903	1,903	—	—	—			1,903
Motor Vehicle Allowance		571	766	766	59	356	350	6	2%	766
Cellphone Allowance		130	154	154	10	62	75	(13)	-18%	154
Housing Allowances		13	27	27	1	6	7	(0)	-5%	27
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	15,653	882	5,119	5,761	(642)	-11%	15,653
% increase	4		35.1%	35.1%						35.1%
Other Municipal Staff										
Basic Salaries and Wages		490,741	576,525	592,434	46,247	271,096	277,218	(6,122)	-2%	592,434
Pension and UIF Contributions		96,958	113,372	100,490	7,760	46,045	45,998	47	0%	100,490
Medical Aid Contributions		30,978	33,906	33,882	2,760	16,544	14,996	1,548	10%	33,882
Overtime		61,753	66,227	63,641	6,114	31,382	31,540	(158)	-1%	63,641
Performance Bonus		38,970	41,061	40,777	625	40,140	39,248	891	2%	40,777
Motor Vehicle Allowance		33,671	38,222	38,222	3,023	17,996	17,076	919	5%	38,222
Cellphone Allowance		4,954	5,041	5,048	446	2,618	2,269	349	15%	5,048
Housing Allowances		5,787	4,397	4,395	348	2,050	(14,090)	16,140	-115%	4,395
Other benefits and allowances		14,046	14,520	15,481	932	5,528	7,459	(1,931)	-26%	15,481
Payments in lieu of leave		4,623	7,775	7,775	640	4,173	5,546	(1,374)	-25%	7,775
Long service awards		9,598	9,850	9,850	—	—	—			9,850
Post-retirement benefit obligations		32,976	36,293	36,293	—	—	17,993	(17,993)	-100%	36,293
Entertainment		—	—	—	—	—	—			—
Scarcity		—	—	—	—	—	—			—
Acting and post related allowance		1,196	1,101	—	—	—	—			—
In kind benefits		—	—	—	—	—	—			—
Sub Total - Other Municipal Staff		826,252	948,289	948,289	68,895	437,571	445,254	(7,683)	-2%	948,289
% increase	4		14.8%	14.8%						14.8%
Total Parent Municipality		872,680	1,005,222	1,005,222	72,730	460,257	468,659	(8,402)	-2%	1,005,222
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	1,005,222	72,730	460,257	468,659	(8,402)	-2%	1,005,222
% increase	4		15.2%	15.2%						15.2%
TOTAL MANAGERS AND STAFF		837,839	963,942	963,942	69,777	442,690	451,014	(8,324)	-2%	963,942

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 - M06 December

Month R thousands	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
Monthly expenditure performance trend									
July	1,186	3,418	2,103	2,070	2,070	2,103	33	1.6%	0%
August	4,529	50,815	5,646	6,704	6,704	7,750	1,046	13.5%	1%
September	30,707	52,060	28,879	31,058	31,058	36,628	5,570	15.2%	4%
October	30,048	60,195	46,912	45,994	45,994	83,540	37,546	44.9%	6%
November	48,789	72,114	74,671	56,104	56,104	158,212	102,107	64.5%	8%
December	75,311	42,352	67,209	70,753	70,753	225,420	154,667	68.6%	10%
January	5,036	40,358	40,123	—	—	265,543	265,543	100.0%	0%
February	31,770	71,070	73,349	—	—	338,892	338,892	100.0%	0%
March	34,481	59,173	58,051	—	—	396,943	396,943	100.0%	0%
April	28,777	69,400	72,563	—	—	469,507	469,507	100.0%	0%
May	51,202	59,456	94,750	—	—	564,257	564,257	100.0%	0%
June	233,139	133,756	152,492	—	—	716,748	716,748	100.0%	0%
Total Capital expenditure	574,975	714,166	716,748	212,684					

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 - M06 December

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 new assets by Asset Class/Sub-class										
Infrastructure		81,911	89,010	88,826	4,352	20,153	23,618	3,465	14.7%	88,826
Roads Infrastructure		487	300	251	56	127	128	2	1.4%	251
Roads		—	—	—	—	—	—	—	—	—
Road Structures		487	300	251	56	127	128	2	1.4%	251
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		41,793	33,555	33,555	739	15,561	14,900	(661)	-4.4%	33,555
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		2,971	1,330	1,330	—	24	150	126	83.9%	1,330
LV Networks		38,822	32,225	32,225	739	15,537	14,750	(787)	-5.3%	32,225
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		235	3,295	3,159	1,166	2,075	590	(1,486)	-251.8%	3,159
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		235	3,295	3,159	1,166	2,075	590	(1,486)	-251.8%	3,159
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		39,396	51,860	51,860	2,391	2,391	8,000	5,609	70.1%	51,860
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		39,396	51,860	51,860	2,391	2,391	8,000	5,609	70.1%	51,860
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 - M06 December

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		2,814	6,100	6,247	131	647	1,453	806	55.5%	6,247
Community Facilities		2,660	5,350	5,613	131	363	1,169	806	68.9%	5,613
Halls				—	—	—	—	—	—	—
Centres		130	400	913	16	248	176	(71)	-40.5%	913
Crèches				—	—	—	—	—	—	—
Clinics/Care Centres				—	—	—	—	—	—	—
Fire/Ambulance Stations				—	—	—	—	—	—	—
Testing Stations				—	—	—	—	—	—	—
Museums				—	—	—	—	—	—	—
Galleries				—	—	—	—	—	—	—
Theatres				—	—	—	—	—	—	—
Libraries		—	350	200	—	—	—	—	—	200
Cemeteries/Crematoria		2,419	3,000	4,000	115	115	250	135	53.9%	4,000
Police		112	300	300	—	—	—	—	—	300
Parks		—	200	200	—	—	50	50	100.0%	200
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves				—	—	—	—	—	—	—
Public Abattoir Facilities				—	—	—	—	—	—	—
Markets				—	—	—	—	—	—	—
Stalls		—	1,100	—	—	—	693	693	100.0%	—
Abattoirs				—	—	—	—	—	—	—
Airports				—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals				—	—	—	—	—	—	—
Capital Spares				—	—	—	—	—	—	—
Sport and Recreation Facilities		154	750	634	—	284	284	—	—	634
Indoor Facilities				—	—	—	—	—	—	—
Outdoor Facilities		154	750	634	—	284	284	—	—	634
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	2,227	33	116	923	807	87.4%	2,227
Operational Buildings		886	2,300	2,227	33	116	923	807	87.4%	2,227
Municipal Offices										
Pay/Enquiry Points		886	2,300	2,227	33	116	923	807	87.4%	2,227
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	322	—	—	147	147	100.0%	322
Servitudes								—	—	—
Licences and Rights		—	300	322	—	—	147	147	100.0%	322
Water Rights								—	—	—
Effluent Licenses								—	—	—
Solid Waste Licenses								—	—	—
Computer Software and Applications		—	300	322	—	—	147	147	100.0%	322
Load Settlement Software Applications								—	—	—
Unspecified								—	—	—
Computer Equipment		6,129	7,135	7,366	1,428	3,287	1,196	(2,091)	-174.7%	7,366
Computer Equipment		6,129	7,135	7,366	1,428	3,287	1,196	(2,091)	-174.7%	7,366
Furniture and Office Equipment		1,915	1,199	2,228	6	546	1,077	531	49.3%	2,228
Furniture and Office Equipment		1,915	1,199	2,228	6	546	1,077	531	49.3%	2,228
Machinery and Equipment		6,568	10,300	11,241	820	3,312	1,643	(1,669)	-101.6%	11,241
Machinery and Equipment		6,568	10,300	11,241	820	3,312	1,643	(1,669)	-101.6%	11,241
Transport Assets		30,094	32,410	31,886	1,824	9,042	5,217	(3,825)	-73.3%	31,886
Transport Assets		30,094	32,410	31,886	1,824	9,042	5,217	(3,825)	-73.3%	31,886
Land		—	2,777	500	—	—	—	—	—	500
Land		—	2,777	500	—	—	—	—	—	500
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals										
Living resources		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Policing and Protection										
Zoological plants and animals										
Immature		—	—	—	—	—	—	—	—	—
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	130,317	151,531	150,842	8,594	37,103	35,275	(1,828)	-5.2%	150,842

10.2.2 Supporting Table SC13b

WC023 Drakenstein - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		59,590	41,569	48,714	11,624	36,252	41,301	5,048	12.2%	48,714
Roads Infrastructure		53,919	38,869	46,776	10,724	34,391	40,701	6,310	15.5%	46,776
Roads		53,919	38,869	46,776	10,724	34,391	40,701	6,310	15.5%	46,776
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		400	2,700	1,938	900	1,861	600	(1,261)	-210.2%	1,938
Power Plants										
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station										
HV Transmission Conductors										
MV Substations		400	1,500	738	148	664	–	(664)	0.0%	738
MV Switching Stations										
MV Networks		–	1,200	1,200	752	1,197	600	(597)	-99.6%	1,200
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		5,271	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations										
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		5,271	–	–	–	–	–	–	–	–
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

WC023 Drakenstein - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abolition 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										
Operational Buildings		1,397	3,210	3,057	7	555	1,526	971	63.6%	3,057
Municipal Offices		1,397	3,210	3,057	7	555	1,526	971	63.6%	3,057
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		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	51,771	11,632	36,808	42,827	6,019	14.1%	51,771

10.2.3 Supporting Table SC13C

WC023 Drakenstein - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		194,711	230,155	226,495	16,162	107,602	94,847	(12,755)	-13.4%	227,055
Roads Infrastructure		16,195	14,574	16,114	1,425	8,669	6,801	(1,868)	-27.5%	14,574
Roads		865	783	779	—	69	198	129	65.1%	783
Road Structures		15,330	13,791	15,335	1,425	8,601	6,604	(1,997)	-30.2%	13,791
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		75,843	93,826	92,890	5,859	45,188	46,355	1,166	2.5%	92,551
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		3,991	4,747	4,747	24	2,407	2,118	(289)	-13.6%	4,747
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		1,031	1,077	1,077	55	531	1,061	530	50.0%	1,077
LV Networks		70,821	88,002	87,066	5,780	42,251	43,176	925	2.1%	86,726
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		30,264	36,801	34,317	2,763	13,627	14,583	956	6.6%	36,036
Dams and Weirs		56	293	293	—	7	3	(4)	-132.3%	293
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		12	20	20	—	—	1	1	100.0%	20
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		30,196	36,489	34,004	2,763	13,620	14,579	959	6.6%	35,723
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		38,774	47,497	44,907	3,358	22,037	18,849	(3,188)	-16.9%	46,511
Pump Station		1,963	5,007	3,402	135	1,041	(640)	(1,681)	262.6%	5,007
Reticulation		36,811	42,404	41,418	3,223	20,996	19,489	(1,507)	-7.7%	41,418
Waste Water Treatment Works		—	87	87	—	—	—	—	—	87
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		33,635	37,456	38,266	2,757	18,080	8,258	(9,821)	-118.9%	37,383
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		33,635	37,456	38,266	2,757	18,080	8,258	(9,821)	-118.9%	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 - M06
December

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26							
			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	114,765	10,042	52,863	44,297	(8,565)	-19.3%	114,584
Community Facilities		95,884	115,671	114,765	10,042	52,863	44,297	(8,565)	-19.3%	114,584
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abattoir 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										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		—	85	85	—	—	—	—	—	85
Revenue Generating										
Improved Property										
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	829	173	544	511	(33)	-6.5%	935
Biological or Cultivated Assets										
Intangible Assets		2,833	4,416	4,416	216	1,197	935	(262)	-28.0%	4,416
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		5,866	6,540	6,540	474	3,257	3,167	(91)	-2.9%	6,540
Computer Equipment										
Furniture and Office Equipment		2,747	3,130	3,130	330	1,380	1,067	(313)	-29.3%	3,130
Furniture and Office Equipment										
Machinery and Equipment		38,253	48,674	48,098	6,456	19,073	19,244	171	0.9%	48,663
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 Repairs and Maintenance Expenditure	1	341,555	409,606	404,357	33,854	185,916	164,067	(21,848)	-13.3%	405,409

10.2.4 Supporting Table SC13d

WC023 Drakenstein - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		153,438	180,669	180,669	13,833	84,398	88,735	4,337	4.9%	180,669
Roads Infrastructure		38,394	40,884	40,884	3,295	19,759	20,442	683	3.3%	40,884
Roads		30,929	32,434	32,434	2,655	15,837	16,217	380	2.3%	32,434
Road Structures		7,464	8,450	8,450	641	3,922	4,225	303	7.2%	8,450
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		3,886	4,212	4,212	334	2,012	2,106	94	4.5%	4,212
Drainage Collection		3,886	4,212	4,212	334	2,012	2,106	94	4.5%	4,212
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		37,498	48,447	48,447	3,219	20,668	22,623	1,955	8.6%	48,447
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		4,142	4,483	4,483	355	2,143	2,242	98	4.4%	4,483
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		3,852	5,727	5,727	331	2,244	2,863	619	21.6%	5,727
MV Substations		3,983	4,497	4,497	342	2,091	2,248	158	7.0%	4,497
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		15,972	18,687	18,687	1,371	8,490	8,743	253	2.9%	18,687
LV Networks		9,550	15,054	15,054	820	5,700	6,527	826	12.7%	15,054
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		25,583	36,980	36,980	2,899	17,545	18,490	945	5.1%	36,980
Dams and Weirs		641	226	226	18	107	113	6	5.4%	226
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		8,524	9,367	9,367	732	4,433	4,684	250	5.3%	9,367
Pump Stations		1,116	1,232	1,232	96	581	616	35	5.6%	1,232
Water Treatment Works		476	10,011	10,011	781	4,736	5,006	270	5.4%	10,011
Bulk Mains		4,624	5,203	5,203	397	2,425	2,601	177	6.8%	5,203
Distribution		9,377	10,012	10,012	805	4,830	5,006	176	3.5%	10,012
Distribution Points		825	929	929	71	433	464	32	6.9%	929
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		42,225	42,622	42,622	3,624	21,354	21,311	(43)	-0.2%	42,622
Pump Station		2,006	2,207	2,207	172	1,044	1,104	60	5.4%	2,207
Reticulation		33,973	33,794	33,794	2,916	17,101	16,897	(204)	-1.2%	33,794
Waste Water Treatment Works		6,247	6,620	6,620	536	3,210	3,310	100	3.0%	6,620
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		5,851	7,525	7,525	462	3,060	3,763	703	18.7%	7,525
Landfill Sites		5,192	6,640	6,640	406	2,691	3,320	629	18.9%	6,640
Waste Transfer Stations		659	885	885	57	369	443	74	16.7%	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		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

WC023 Drakenstein - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2024/25		Monthly actual	YearTD actual	Budget Year 2025/26			YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget			YearTD budget				
R thousands	1									
Community Assets		13,634	15,038	15,038	1,170	7,100	7,519	419	5.6%	15,038
Community Facilities		6,262	6,877	6,877	538	3,256	3,438	182	5.3%	6,877
Halls		2,138	2,353	2,353	184	1,113	1,177	64	5.4%	2,353
Centres		—	—	—	—	—	—	—	—	—
Crèches		1,090	676	676	94	483	338	(145)	-42.9%	676
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		1,056	1,162	1,162	91	549	581	32	5.4%	1,162
Cemeteries/Crematoria		296	330	330	25	155	165	10	6.3%	330
Police		—	—	—	—	—	—	—	—	—
Purls		1,682	2,355	2,355	144	956	1,177	221	18.8%	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	3,844	4,081	237	5.8%	8,162
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		7,372	8,162	8,162	633	3,844	4,081	237	5.8%	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	30,675	32,399	1,723	5.3%	64,797
Operational Buildings		24,494	26,459	26,459	2,102	12,666	13,229	563	4.3%	26,459
Municipal Offices		24,494	26,459	26,459	2,102	12,666	13,229	563	4.3%	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	18,009	19,169	1,160	6.1%	38,338
Staff Housing		642	666	666	55	328	333	5	1.5%	666
Social Housing		33,847	37,673	37,673	2,905	17,681	18,836	1,155	6.1%	37,673
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		430	687	687	37	258	344	86	24.9%	687
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		430	687	687	37	258	344	86	24.9%	687
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		430	687	687	37	258	344	86	24.9%	687
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		5,811	6,194	6,194	499	2,991	3,097	106	3.4%	6,194
Computer Equipment		5,811	6,194	6,194	499	2,991	3,097	106	3.4%	6,194
Furniture and Office Equipment		2,937	3,805	3,805	252	1,620	1,903	282	14.8%	3,805
Furniture and Office Equipment		2,937	3,805	3,805	252	1,620	1,903	282	14.8%	3,805
Machinery and Equipment		5,400	5,054	5,054	464	2,667	2,527	(140)	-5.5%	5,054
Machinery and Equipment		5,400	5,054	5,054	464	2,667	2,527	(140)	-5.5%	5,054
Transport Assets		6,823	7,298	7,298	586	3,517	3,649	132	3.6%	7,298
Transport Assets		6,823	7,298	7,298	586	3,517	3,649	132	3.6%	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	133,227	140,172	6,944	5.0%	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 - M06 December

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		364,777	498,499	495,203	47,925	134,419	143,679	9,259	6.4%
Roads Infrastructure		16,462	6,156	5,002	559	2,982	1,567	(1,415)	-90.3%
Roads		14,947	3,926	2,274	—	1,382	150	(1,232)	-821.0%
Road Structures		1,514	2,230	2,729	559	1,601	1,417	(184)	-12.9%
Road Furniture		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Storm water Infrastructure		7,640	6,000	6,025	226	5,582	5,479	(103)	-1.9%
Drainage Collection		—	—	—	—	—	—	—	—
Storm water Conveyance		7,640	6,000	6,025	226	5,582	5,479	(103)	-1.9%
Attenuation		—	—	—	—	—	—	—	—
Electrical Infrastructure		27,194	26,552	26,552	497	14,632	16,319	1,686	10.3%
Power Plants		—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—
HV Transmission Conductors		3,010	1,500	1,500	—	572	500	(72)	-14.4%
MV Substations		2,904	10,557	10,557	—	5,712	10,557	4,845	45.9%
MV Switching Stations		—	—	—	—	—	—	—	—
MV Networks		5,436	5,620	5,620	263	4,482	1,500	(2,982)	-198.8%
LV Networks		15,844	8,875	8,875	235	3,866	3,762	(104)	-2.8%
Capital Spares		—	—	—	—	—	—	—	—
Water Supply Infrastructure		15,081	20,985	21,217	3,792	10,175	13,214	3,039	23.0%
Dams and Weirs		—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—
Bulk Mains		558	350	—	—	—	—	—	—
Distribution		13,217	18,785	19,367	3,792	10,175	13,164	2,989	22.7%
Distribution Points		1,306	1,850	1,850	—	—	50	50	100.0%
PRV Stations		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Sanitation Infrastructure		298,400	438,807	436,407	42,851	101,048	107,100	6,052	5.7%
Pump Station		1,462	1,000	1,000	45	47	—	(47)	0.0%
Reticulation		5,879	7,100	4,700	1,296	2,194	2,100	(94)	-4.5%
Waste Water Treatment Works		291,058	430,707	430,707	41,511	98,807	105,000	6,193	5.9%
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 - M06 December

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		10,492	9,502	9,782	819	1,531	1,321	(211)	-15.9%	9,782
Community Facilities		2,628	1,900	1,230	—	—	36	36	100.0%	1,230
Halls		1,760	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Purls		868	1,900	1,230	—	—	36	36	100.0%	1,230
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abutment Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		7,864	7,602	8,552	819	1,531	1,285	(246)	-19.2%	8,552
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		7,864	7,602	8,552	819	1,531	1,285	(246)	-19.2%	8,552
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	9,150	1,783	2,823	2,319	(504)	-21.7%	9,150
Operational Buildings		6,481	9,855	9,150	1,783	2,823	2,319	(504)	-21.7%	9,150
Municipal Offices		6,481	9,855	9,150	1,783	2,823	2,319	(504)	-21.7%	9,150
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		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
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	514,135	50,527	138,773	147,318	8,545	5.8%	514,135

11. MATERIAL VARIANCES TO THE SDBIP

Overview

Material variances on the Top-layer SDBIP (pre-determined objectives) are completed monthly and reported to the Council on a quarterly basis. This document is compiled by the Performance Management Section. No material variances were identified for Quarter 2.

12. CITY MANAGER'S QUALITY CERTIFICATION

Quality Certificate

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

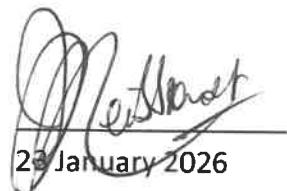
	the monthly budget statement
	quarterly report on the implementation of the budget and financial state of affairs of the municipality
X	mid-year budget and performance assessment

for the month of December 2025 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


23 January 2026

13. ANNEXURE A: COST CONTAINMENT

SERIAL NUMBER	EXPENDITURE MEASURES AS PRESCRIBED	APPROVED BUDGET	QUARTER 1 EXPENDITURE	QUARTER 2 EXPENDITURE	QUARTER 3 EXPENDITURE	QUARTER 4 EXPENDITURE	TOTAL EXPENDITURE TO DATE	PERCENTAGE OF BUDGETED EXPENDITURE	AVAILABLE BUDGETED EXPENDITURE
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I
1	Consultants	36,143,545	3,074,276	7,980,316	0	0	11,054,591	30.6%	25,088,954
2	Vehicles used for political office bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistance	1,249,981	180,127	246,043	0	0	426,170	34.1%	823,811
4	Domestic Accomodation	429,962	19,300	138,615	0	0	157,915	36.7%	272,047
5	Sponsorship, Events and Catering	582,630	178,994	120,445	0	0	299,439	0.0%	283,191
6	Communication	3,425,103	850,194	1,022,317	0	0	1,872,511	54.7%	1,552,592
7	Conference, Meetings and Study Tours	901,567	132,104	55,601	0	0	187,705	20.8%	713,862
8	Other related expenditure items	0	0	0	0	0	0	0.0%	0
9	Total	42,732,788	4,434,995	9,563,337	0	0	13,998,332	32.8%	28,734,456

14. ANNEXURE B: ACTUAL BORROWINGS

SERIAL NUMBER	EXTERNAL LOANS PROVIDERS	INTEREST RATES	START DATE OF LOAN	TERM ENDING DATE	OPENING BALANCE 01/12/2025	CAPITAL REDEEMED	NEW LOANS TAKEN UP	CLOSING BALANCE 31/12/2025
COLUMN REFERENCE	A	B	C	D	E	F	G	H
1	STANDARD BANK	10.97%	12 December 2019	30 June 2028	16,505,909	2,390,635	0	14,115,274
2	STANDARD BANK	11.44%	12 December 2019	30 June 2028	339,897,457	16,345,601	0	323,551,856
3	NEDBANK	11.48%	29 November 2019	31 December 2029	138,371,176	12,111,817	0	126,259,359
4	DBSA	10.73%	31 December 2019	30 June 2037	869,653,156	18,262,181	0	851,390,974
5	TOTALS				1,364,427,698	49,110,235	0	1,315,317,463

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

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

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

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

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

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

15. ANNEXURE C: BANK AND INVESTMENTS BALANCE CONFIRMATION CERTIFICATE

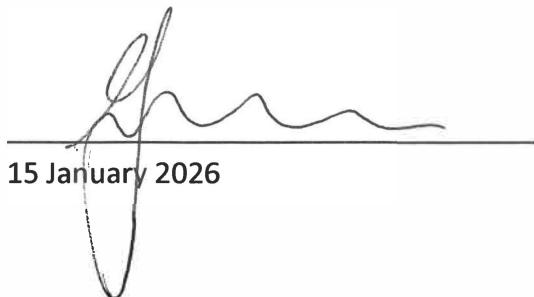
I, **Rozan Jaftha**, the Chief Audit Executive of Drakenstein Municipality, hereby certify that the below balances agree with the actual document received from the financial institutions –

Serial Number	Type of Balance	Account Number	Balance as at 30/11/2025	Balance as at 31/12/2025
Col. Ref	A	B	C	D
1	Monthly Bank Balance			
2	Nedbank Primary	1227504519	R384,569,210.72	R237,431,942.25
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		R384,569,210.72	R237,431,942.25
8	Monthly Investments Balance			
9	ABSA Bank	93-5338-8392	R149,371,011.66	R150,284,425.63
10	ABSA Bank	93-5591-4684	R51,696,937.18	R52,013,067.49
11	ABSA Bank	90-5907-5162	R70.59	R70.59
12	ABSA Bank	20-8216-0159	R225,000,000.00	R225,000,000.00
13	ABSA Bank	20-8220-6468	R50,000,000.00	R50,000,000.00
14	African Bank	11000611166	R207,116,358.45	R208,426,865.93
15	African Bank	214873	R225,000,000.00	R225,000,000.00
16	African Bank	215363	R50,000,000.00	R50,000,000.00
17	Nedbank	03/7881536373/000052	R1,413,308.55	R1,528,777.97
18	Nedbank (Eskom Guarantee)	03/7881182954/000002	R17,825,000.00	R17,825,000.00
19	Standard Bank	07 875 830 0 - 067	R103,173,758.89	R103,754,641.29
20	Total		R1,080,596,445.32	R1,083,832,848.90
21	Grand Total		R1,465,165,656.04	R1,321,264,791.15

Print Name Rozan Jaftha

Chief Audit Executive of Drakenstein Municipality (WC023)

Signature:



Date

15 January 2026

16. ANNEXURE D: BANK RECONCILIATION

SERIAL NUMBER	DESCRIPTION	Nedbank Primary Account 1227504519	Nedbank Billing Receipt Account 1229061835	Nedbank Traffic Account 1229061800	Nedbank Motor Vehicle Licencing Account 1229061819	Nedbank Sundry Receipts Account 1229061843	TOTALS
COLUMN REFERENCE	A	B	C	D	E	F	G
1	Cashbook balance - beginning of the month	252,729,415	(12,747,385)	2,300	7,296	(2,157,609)	237,834,017
2	Add: Receipts	262,941,677	170,311,762	1,454,531	954,475	7,357,831	443,020,276
3	Add: Investments withdrawn	-	-	-	-	-	-
4	Less: Investments made	-	-	-	-	-	-
5	Less: Payments	(485,383,998)	-	-	-	-	(485,383,998)
6	Add/Less: Sweeping of Balance	160,324,543	(152,823,902)	(1,446,131)	(948,683)	(5,105,827)	-
7	Cashbook balance - end of period of the month	190,611,637	4,740,475	10,700	13,088	94,395	195,470,295
8	Balance as per bank statement	237,431,942	-	-	-	-	237,431,942
9	Add: Transactions receipt on cash book, but not reflecting on bank statement						-
10	Cashier receipts not yet banked	477,508	-	-	-	-	477,508
11	Third party receipts received but not banked: Easypay	481,359	-	-	-	-	481,359
12	Less: Payments issued in cash book, but not reflecting on bank statement						-
13	ACB (Automatic Clearing Bureau) payments/System generated payments	(47,307,165)	-	-	-	-	(47,307,165)
14	Postdated payments/System generated payments	-	-	-	-	-	-
15	Less: Transactions on bank statement, but not reflecting in cashbook						-
16	Electronic transfers received in bank statement not yet receipted	(472,007)	(1)	-	-	-	(472,008)
17	Add: Sweeping of bank balances due to timing differences						-
18	Add: Sweeping of Balance	-	4,740,476	10,700	13,088	94,395	4,858,659
19	Balance as per cash book	190,611,637	4,740,475	10,700	13,088	94,395	195,470,295

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE

2025/2026 DETAILED CAPITAL BUDGET PER DEPARTMENT: 31 DECEMBER 2025									
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	Corporate and Planning Services	7,980,000	7,125,774	260,060	3,374,714	3,374,714	47.36%	3,634,773	51.01%
2	Community Services	72,862,131	73,324,390	21,092,491	5,120,435	5,120,435	6.98%	26,212,925	35.75%
3	Public Safety	7,725,000	5,651,993	1,987,181	305,190	305,190	5.40%	2,292,371	40.56%
4	Financial Services	500,000	127,250	47,826	18,377	18,377	14.44%	66,203	52.03%
5	Engineering Services	624,355,159	629,821,379	380,180,347	203,865,407	203,865,407	32.37%	584,045,754	92.73%
6	Department of Risk	28,000	0	0	0	0	0.00%	0	0.00%
7	Communication	715,658	697,658	0	0	0	0.00%	0	0.00%
8	Grand Total	714,165,948	716,748,444	403,567,904	212,684,123	212,684,123	29.67%	616,252,027	85.98%

2025/2026 DETAILED CAPITAL BUDGET PER GRANT FUNDING: 31 DECEMBER 2025									
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	Community Services	31,660,000	31,660,000	17,600,000	2,390,645	2,390,645	7.55%	19,990,645	63.14%
2	Engineering Services	519,493,044	519,493,044	344,395,981	158,698,284	158,698,284	30.55%	503,094,265	96.84%
3	Grand Total	551,153,044	551,153,044	361,995,981	161,088,929	161,088,929	29.23%	523,084,910	94.91%

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 DECEMBER 2025														
Serial Number	Department	Cost Centre Description	Project Owner	Votenumber	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	20106460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0%	-	0%
6	Total Office of the City Manager											0.00%	-	0.00%
7	Corporate and Planning Services													
8	Corporate and Planning Services	Office of the Senior Manager: Legal and Administration	Nicola October	31106460020CROSGZ2WM	C/O FURNITURE & OFFICE EQUIPMENT	CRR	80,000	-	-	-	-	0.00%	-	0.00%
9	Corporate and Planning Services	Administrative Support Services Division	Francois Goosen	31306460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	0	155,000	10,785	95,370	95,370	61.53%	106,155	68.49%
10	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106460020CROSZ2WM	OFFICE FURNITURE AND EQUIPMENT	CRR	45,000	45,000	-	24,439	24,439	54.31%	24,439	54.31%
11	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106470020CROSZ2WM	ICT EQUIPMENT: TIME & ATTENDANCE SYSTEM	CRR	1,019,000	994,000	106,061	-	-	0.00%	106,061	10.67%
12	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	3210657020CRONSZ2WM	PURCHASE OF INVERTER	CRR	50,000	50,000	-	-	-	0.00%	-	0.00%
13	Corporate and Planning Services	Human Resource Management Division	Nokuzuka Matolengwe	32106460020CROSZ2WM	C/O OFFICE FURNITURE AND EQUIPMENT	CRR	-	-	-	-	-	0.00%	-	0.00%
14	Corporate and Planning Services	Information Communication Technology Division	Frans Theron	33106470020CROSZ2WM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	4,000,000	4,425,774	3,662	2,987,094	2,987,094	0.00%	2,990,756	0.00%
15	Corporate and Planning Services	Office of the Executive Mayor	Nicola October	33506460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	-	10,000	-	4,033	4,033	100.00%	4,033	100.00%
16	Corporate and Planning Services	Housing Administration: Paarl East & Wellington	Ursela Johannesson	45146460020CRAZ2WM	P-CNIN FURN & OFF EQUIP	CRR	30,000	30,000	-	-	-	0.00%	-	0.00%
17	Corporate and Planning Services	Administrative Support: Planning and Economic Development	David Delaney	60206470020CROY8Z2WM	ICT EQUIPMENT: COMPUTER RELATED (NEW)	CRR	85,000	85,000	10,000	68,388	68,388	80.46%	78,388	92.22%
18	Corporate and Planning Services	Land Use Planning Division	Henk Strijdom	61206470020CRO54Z2WM	P-CNIN COMPUTER EQUIP	CRR	155,000	115,000	9,546	104,545	104,545	90.91%	114,091	99.21%
19	Corporate and Planning Services	Land Use Planning Division	Henk Strijdom	61206460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	-	40,000	-	27,800	27,800	69.50%	27,800	69.50%
20	Corporate and Planning Services	Building Control Divisions	Charl Petersen	61506470020CRO54Z2WM	P-CNIN COMPUTER EQUIP	CRR	160,000	160,000	7,131	40,836	40,836	25.52%	47,967	29.98%
21	Corporate and Planning Services	Leisure & Tourism Division	Cheryl Phillips	62106470020CRO54Z2WM	P-CNIN COMPUTER EQUIP	CRR	176,000	176,000	102,440	-	-	0.00%	102,440	58.20%
22	Corporate and Planning Services	Leisure & Tourism Division	Cheryl Phillips	6210657020C7NGZ277	BUILDINGS: REFURBISHMENT OF ARENDNESS	CRR	685,000	485,000	-	-	-	0.00%	-	0.00%
23	Corporate and Planning Services	Leisure & Tourism Division	Cheryl Phillips	62106460020CROSZ2WM	C/O P-CNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%
24	Corporate and Planning Services	Tourism Section	Cheryl Phillips	62306460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	125,000	85,000	3,478	22,209	22,209	26.13%	25,687	30.22%
25	Corporate and Planning Services	Tourism Section	Cheryl Phillips	62306563520CROKHZ2WM	P-CNIN COM FAC STALLS	CRR	1,100,000	-	-	-	-	0.00%	-	0.00%
26	Corporate and Planning Services	Environmental Management Division	Cindy Winter	63106460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	20,000	20,000	6,957	-	-	0.00%	6,957	34.78%
27	Corporate and Planning Services	Environmental Management Division	Cindy Winter	63106563520CR9M0Z2WM	EXTENSION OFFICE SPACE - ARBORETUM CLASS	CRR	250,000	250,000	-	-	-	0.00%	-	0.00%
28	Total Corporate Services						7,980,000	7,125,774	260,060	3,374,714	3,374,714	47.36%	3,634,773	51.01%
29	Community Services													
30	Community Services	Paarl Cemeteries: Administration	Malusi Mdoda	41216456020CR9N8Z2WM	TOOLS OF TRADE	CRR	400,000	400,000	341,633	-	-	0.00%	341,633	85.41%
31	Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	41276492420CR6F1Z2WM	ACQUISITION OF LAND FOR NEW CEMETERY	CRR	500,000	500,000	-	-	-	0.00%	-	0.00%
32	Community Services	Wellington Cemeteries: Administration	Malusi Mdoda	41276563520CROKZ2WM	DEVELOP NIEUWEDRIFT CEMETRIES	CRR	3,000,000	4,000,000	-	115,365	115,365	2.88%	115,365	2.88%
33	Community Services	Orleans Park: Administration	Jeremy Schoonraad	41306420420CR0VZ2WM	REPLACEMENT OF VEHICLES	CRR	500,000	500,000	-	-	-	0.00%	-	0.00%
34	Community Services	Orleans Park: Administration	Jeremy Schoonraad	41306563520CR9M2Z2WM	UPGRADING OF FACILITIES	CRR	1,000,000	1,000,000	43,476	162,595	162,595	0.00%	206,070	0.00%
35	Community Services	Antoniessiel Holiday Resort: Administration	Jeremy Schoonraad	41326563520CR9M2Z2WM	UPGRADING OF FACILITIES	CRR	1,000,000	1,000,000	-	-	-	0.00%	-	0.00%
36	Community Services	Saron Holiday Resort: Administration	Jeremy Schoonraad	41346563520CR9M2Z2WM	UPGRADING OF FACILITIES	CRR	800,000	800,000	-	199,600	199,600	24.95%	199,600	24.95%
37	Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416420420CR01Z2WM	PURCHASE OF HIGH RIDER BAKKIE	CRR	800,000	-	-	-	-	0.00%	-	0.00%
38	Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416456020CR9N8Z2WM	TOOLS OF TRADE	CRR	400,000	490,000	211,684	141,082	141,082	28.79%	352,765	71.99%
39	Community Services	Paarl Parks: Administration	Jeremy Schoonraad	41416460020CROSSZ2WM	P-CNIN FURN & OFF EQUIP	CRR	-	100,000	17,739	-	-	0.00%	17,739	17.74%
40	Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	41426563520CR9CZ2WM	UPGRADING OF PARKS & MAIN ROADS	CRR	1,000,000	630,000	89,797	-	-	0.00%	89,797	14.25%
41	Community Services	Paarl Parks: Maintenance	Jeremy Schoonraad	41426563520CR9FZ2WM	UPGRADING OF PARKS AND MAIN ROUTES	CRR	600,000	300,000	-	-	-	0.00%	-	0.00%
42	Community Services	Wellington Parks: Administration	Jeremy Schoonraad	41436563520CR9DZ2WM	EQUIPMENT: PLAYGROUNDS AND PARKS	CRR	300,000	300,000	279,000	-	-	0.00%	279,000	93.00%
43	Community Services	Arboretum: Maintenance	Jeremy Schoonraad	41486563520CR5FZ2WM	ARBORETUM CLIMATE PARK	CRR	200,000	200,000	-	-	-	0.00%	-	0.00%
44	Community Services	Paarl Mountain Nature Reserve Administration	Jeremy Schoonraad	41496472420CR36SZ12	UPGRADING OF JAN PHILIPS ROAD	CRR	500,000	500,000	-	-	-	0.00%	-	0.00%
45	Community Services	Paarl Mountain Nature Reserve Maintenance	Jeremy Schoonraad	41506456020CRW1Z2WM	P-CNIN MACHINERY & EQUIP	CRR	75,000	75,000	-	-	-	0.00%	-	0.00%
46	Community Services	Swimming Pools Administration	Yvette Tsolo	41606563520CR9MCZ2WM	UPGRADE SWIMMING POOLS	CRR	600,000	600,000	182,694	60,946	60,946	0.00%	243,640	0.00%
47	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N8Z2WM	TOOLS OF TRADE	CRR	370,000	370,000	237,500	-	-	0.00%	237,500	64.19%
48	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR0M7Z2WM	CONTAINERISED SPECTATOR SEATING DAL	CRR	350,000	350,000	246,978	-	-	0.00%	246,978	70.57%
49	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR0MAZ2WM	HERMON SPORTFIELD	CRR	400,000	400,000	-	325,615	325,615	81.40%	325,615	81.40%
50	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MEZ222	DAL SPORTS STADIUM: UPGRADING FACILITY	CRR	2,552,131	2,552,131	-	-	-	0.00%	-	0.00%
51	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626563520CR9MGZ213	DEVELOPMENT OF DE KRAAL SPORT COMPLEX	CRR	1,000,000	1,550,000	961,638	609,393	609,393	39.32%	1,571,031	101.36%
52	Community Services	Paarl Sports Grounds: Administration	Yvette Tsolo	41626456020CR9N9Z2WM	C/O SPORTS EQUIPMENT: DALIOSAPATH STADIUM	CRR	-	-	-	-	-	0.00%	-	0.00%
53	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%

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 DECEMBER 2025

Serial Number	Department	Cost Centre Description	Project Owner	Votenumber	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
54	Community Services	Gouda Sports Grounds: Maintenance	Yvette Tsolo	4169653520CR9MUZZ16	GOUDA SPORTSFIELDS	CRR	400,000	400,000	173,196	173,196	173,196	43.30%	346,391	86.60%
55	Community Services	Housing Administration Division	Faariq Rhoda	45106420420CR012ZZWM	PURCHASE OF BAKKIE	CRR	400,000	-	-	-	-	0.00%	-	0.00%
56	Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146446020CR34CZZWM	FAIRYLAND/SIYASHLALA WATERMETERS	CRR	350,000	350,000	-	-	-	0.00%	-	0.00%
57	Community Services	Housing Administration: Paarl East & Wellington	Cupido Jacobs	45146449420CR507ZZWM	SIMONDIUM BULK SERVICES (CIVILS)	CRR	20,000,000	20,000,000	-	-	-	0.00%	-	0.00%
58	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CR0YZZ26	VLAKELAND ELECTRIFICATION	CRR	100,000	100,000	-	6,926	6,926	6.93%	6,926	6.93%
59	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166433020CR0YXZZWM	DIGNIFIED SITES ELECTRICAL	CRR	500,000	500,000	-	33,071	33,071	6.61%	33,071	6.61%
60	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166449420CR507ZZWM	PAARL EAST IRDP: PROVISION OF BASIC SERV	CRR	200,000	200,000	-	-	-	0.00%	-	0.00%
61	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45166432420CR537ZZ22	SCHOONGEZICHT ELECTRIFICATION	CRR	-	-	-	{0}	{0}	0.00%	{0}	0.00%
62	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706432420CR539ZZ22	FAIRYLAND/SIYASHLALA ELECTRIFICATION	CRR	1,230,000	1,230,000	-	17,166	17,166	1.40%	17,166	1.40%
63	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420CR0562Z41	SIMONDIUM INT SERVICES - SANITATION	Grants	20,000,000	20,000,000	17,600,000	2,390,645	2,390,645	11.95%	19,990,645	99.95%
64	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420CR051A7Z267	BASIC SERVICES - CHESTER WILLIAMS	Grants	5,560,000	5,560,000	-	-	-	0.00%	-	0.00%
65	Community Services	Housing Administration: Mbekweni	Cupido Jacobs	45706449420H550QZZWM	LOVERSLANE BULK SEWER	Grants	6,100,000	6,100,000	-	-	-	0.00%	-	0.00%
66	Community Services	Community Development Division	Ramond Sauls	46206456020CR9N82ZZWM	TOOLS OF TRADE	CRR	325,000	-	-	-	-	0.00%	-	0.00%
67	Community Services	Community Development Division	Ramond Sauls	46206563520CR1H2ZZWM	UPGRADE SOUP KITCHENS	CRR	400,000	765,000	446,016	99,998	99,998	13.07%	546,014	71.37%
68	Community Services	Community Development Division	Ramond Sauls	46206567020CR9N5ZZWM	UPGRADING OF CONTAINERISED NIGHT SHELTER	CRR	300,000	150,000	108,696	36,552	36,552	24.37%	145,248	96.83%
69	Community Services	Community Development Division	Ramond Sauls	46206456020CR1A2ZZWM	C/O WENDY HOUSE	CRR	-	40,544	-	40,543	40,543	100.00%	40,543	100.00%
70	Community Services	Community Development Division	Ramond Sauls	46206460020CR0552ZZWM	C/O P-NNIN FURN & OFF EQUIP	CRR	-	100,000	71,870	-	-	0.00%	71,870	0.00%
71	Community Services	Community Development Division	Ramond Sauls	46206563520CR2H2ZZWM	C/O SOUP KITCHENS	CRR	-	147,742	-	147,742	147,742	100.00%	147,742	100.00%
72	Community Services	Town Hall (Wellington) Administration	Ramond Sauls	46546460020CR0552ZZWM	C/O P-NNIN FURN & OFF EQUIP	CRR	-	129,948	-	129,948	129,948	100.00%	129,948	100.00%
73	Community Services	Libraries & Information Services Division	Lorensia Thomas	46706460020CR0552ZZWM	AIR CONDITIONERS	CRR	150,000	210,000	80,575	115,381	115,381	54.94%	195,956	93.31%
74	Community Services	Libraries & Information Services Division	Lorensia Thomas	46706460020CR05KZZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	150,000	-	-	-	0.00%	-	0.00%
75	Community Services	Libraries & Information Services Division	Lorensia Thomas	46706563520CR0LZZWM	UPGRADING OF LIBRARY	CRR	350,000	200,000	-	-	-	0.00%	-	0.00%
76	Community Services	Libraries & Information Services Division	Lorensia Thomas	46706567020CR9EZ2ZZWM	NETWORK POINTS	CRR	150,000	90,000	-	30,645	30,645	34.05%	30,645	34.05%
77	Total Community Services						72,862,131	73,324,390	21,092,491	5,120,435	5,120,435	6.98%	26,212,925	35.75%
78	Public Safety													
79	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226456020CR0W2ZZWM	AIRCONDITIONERS	CRR	100,000	100,000	41,669	-	-	0.00%	41,669	41.67%
80	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CR0552ZZWM	P-NNIN FURN & OFF EQUIP	CRR	150,000	150,000	106,458	6,335	6,335	4.22%	112,793	75.20%
81	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR0N82ZZWM	FENCING DALIOSAPHAT TRAFFIC	CRR	400,000	400,000	-	156,083	-	0.00%	156,083	39.02%
82	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR9I7ZZWM	NETWORK POINTS	CRR	10,000	10,000	-	-	-	0.00%	-	0.00%
83	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226567020CR9NCZZWM	TRAFFIC HQ	CRR	200,000	200,000	-	-	-	0.00%	-	0.00%
84	Public Safety	Traffic Law Enforcement Section	Japie Cornelissen	43226460020CR1A2ZZWM	C/O P-NNIN FURN & OFF EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%
85	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CR0K62ZZWM	VEHICLES (LAW ENFORCEMENT)	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%
86	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406420420CR0K2ZZWM	THREE QUADBIKES AND TWO MOTORCYCLES FOR	CRR	300,000	-	-	-	-	0.00%	-	0.00%
87	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CR0W5ZZWM	WEAPONS (LAW ENFORCEMENTS)	CRR	220,000	430,821	430,821	-	-	0.00%	430,821	0.00%
88	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406465020CR0Z92ZZWM	AIRCONDITIONERS	CRR	100,000	32,042	-	32,041	32,041	0.00%	32,041	0.00%
89	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406460020CR0552ZZWM	P-NNIN FURN & OFF EQUIP	CRR	60,000	51,291	51,291	-	-	0.00%	51,291	0.00%
90	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406470020CR0502ZZWM	INSTALLATION OF CONTROL ROOM HARDWARE	CRR	1,500,000	1,369,845	9,147	47,505	47,505	3.47%	56,652	4.14%
91	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CR0NMZ2ZZWM	BACKUP POWER INSTALLATIONS	CRR	300,000	300,000	-	-	-	0.00%	-	0.00%
92	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CR0NNZZWM	FENCING WELLINGTON OFFICE	CRR	300,000	-	-	-	-	0.00%	-	0.00%
93	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406567020CR0NCZZWM	INSTALLATION OF ALARM SYSTEMS AND BEAMS A	CRR	-	226,993	-	-	-	0.00%	-	0.00%
94	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CR0V3ZZWM	RADIOS	CRR	-	288,000	250,435	-	-	0.00%	250,435	86.96%
95	Public Safety	Municipal Law Enforcement & Security Section	Saul Jacobs	43406456020CR0V2ZZWM	PURCHASING OF SCANNERS	CRR	-	8,000	8,000	-	-	0.00%	8,000	100.00%
96	Public Safety	Fire And Rescue Services	Wynand Els	43606420420CR0Y7ZZWM	1X4X4 DOUBLE CAB BAKKIE	CRR	1,000,000	-	-	-	-	0.00%	-	0.00%
97	Public Safety	Fire And Rescue Services	Wynand Els	43606460020CR0552ZZWM	P-NNIN FURN & OFF EQUIP	CRR	-	60,000	46,918	5,870	5,870	100.00%	52,788	100.00%
98	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0W1ZZWM	BREATHING APPARATUS SETS (FOR ALL FOUR STATIONS)	CRR	400,000	400,000	201,303	-	-	0.00%	201,303	0.00%
99	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0WUZZWM	FIREFIGHTING HOSES (DIFFERENT DIAMETERS)	CRR	300,000	300,000	153,347	-	-	0.00%	153,347	51.12%
100	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YDZZWM	POSITIVE PRESSURE VENTILATORS (PPV)	CRR	75,000	75,000	40,000	-	-	0.00%	40,000	0.00%
101	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YZZWM	FIREFIGHTING EQUIPMENT (VARIOUS FOR AL)	CRR	250,000	195,000	72,000	20,605	20,605	10.57%	92,605	47.49%
102	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YFZZWM	HOSE VULCANISER X2 (SARON AND MBEKVENI)	CRR	85,000	85,000	20,850	55,669	55,669	65.49%	76,519	90.02%
103	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YGZZWM	20 LITRE KNAPSACK TANKS X12 (3 PER FIRE)	CRR	100,000	100,000	20,253	-	-	0.00%	20,253	20.25%
104	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YKZZWM	HAZMAT: DECON SHOWERS	CRR	200,000	140,000	119,400	-	-	0.00%	119,400	85.29%
105	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0LZZWM	HAZMAT: OVERDRUMS (CHEMICAL SUBSTANCE D)	CRR	25,000	25,000	8,000	12,000	12,000	48.00%	20,000	80.00%
106	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YMZZWM	HAZMAT LEVEL A SUIT	CRR	200,000	255,205	251,205	-	-	0.00%	251,205	98.51%
107	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YNZZZWM	PORTABLE PUMPS X4 (1 ONE PER STATION)	CRR	100,000	100,000	-	125,165	125,165	125.17%	125,165	125.17%
108	Public Safety	Fire And Rescue Services	Wynand Els	43606456020CR0YQZZWM	UPGRADING AND RELOCATION OF GYM (TO THE	CRR	350,000	350,000	-	-	-	0.00%	-	0.00%
109	Total Public Safety						7,725,000	5,651,993	1,987,181	305,190	305,190	5.40%	2,292,371	40.56%

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 DECEMBER 2025															
Serial Number	Department	Cost Centre Description	Project Owner	Votenumber	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	
110	Financial Services	Office of the Senior Manager: Financial Management Support	Cindy Lategan	51106460020CROSS5Z2WM	P-CNIN FURN & OFF EQUIP	CRR	0	87,000	47,826	18,377	18,377	21.12%	66,203	76.10%	
112	Financial Services	Revenue Division	Nthabiseng Keketsi	52206191420CROUGZ2WM	CATT SYSTEM	CRR	0	40,250	0	0	0	0.00%	0	0.00%	
113	Financial Services	Revenue Division	Nthabiseng Keketsi	52306420420CROKEZ2WM	VEHICLES	CRR	500,000	0	1	1	0	0.00%	0	0.00%	
114	Total Financial Services						500,000	127,250	47,826	18,377	18,377	14.44%	66,203	52.03%	
115	Engineering Services														
116	Engineering Services	Office Buildings: Civic Centre: Administration	Enver Thipane	31506567020CR917Z2WM	NETWORK POINTS	CRR	115,000	222,086	-	87,922	87,922	39.59%	87,922	39.59%	
117	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420CROXVZ2WM	TRAILER TO TRANSPORT BOBCAT	CRR	60,000	60,000	-	-	0	0.00%	0	0.00%	
118	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420CROXWZ2WM	BOBCAT SKID STEER	CRR	950,000	950,000	-	-	0	0.00%	0	0.00%	
119	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206420420FQ1A3Z2WM	RECYCLING OF VEHICLES	Grants	4,000,000	0	-	-	0	0.00%	0	0.00%	
120	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020CROXTZ2WM	MOBILE OFFICES FOR SATELITE STATIONS	CRR	150,000	150,000	-	75,933	75,933	50.62%	75,933	50.62%	
121	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020CROXUZ2WM	MOBILE UNIT FOR AWARENESS/TRAINING	CRR	150,000	150,000	-	75,933	75,933	50.62%	75,933	50.62%	
122	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020FQ0ZPZ2WM	UPGRADING OF SATELITE STATIONS/HERMON S	Grants	1,000,000	1,000,000	234,513	608,155	608,155	60.82%	842,668	84.27%	
123	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206456020FQ0ZPZ2WM	SOLID WASTE SKIPS	Grants	1,000,000	1,000,000	-	954,800	954,800	95.48%	954,800	95.48%	
124	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206470020CR053Z2WM	10 X TABLETS FOR DAILY VEHICLE INSPECTIO	CRR	40,000	40,000	-	38,636	38,636	96.59%	38,636	96.59%	
125	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206563520CR9NUZZ2WM	INSTALLATION OF SOLAR CCTV CAMERAS FOR T	CRR	300,000	300,000	-	-	0	0.00%	0	0.00%	
126	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206567020CR0XKZ2WM	WASHBAY FOR SOLID WASTE VEHICLES	CRR	850,000	0	-	-	0	0.00%	0	0.00%	
127	Engineering Services	Solid Waste Management Division	Thys Serfontein	42206567020FQ0KRZ2WM	WASHBAY FOR SOLID WASTE VEHICLES	Grants	-	850,000	-	-	0	0.00%	0	0.00%	
128	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CRWPZ2WM	STREET REFUSE BINS	CRR	1,000,000	300,000	259,200	-	0	0.00%	259,200	86.40%	
129	Engineering Services	Drakenstein Refuse Removal: Administration	Thys Serfontein	42216456020CR021Z2WM	WHEELIE BINS	CRR	500,000	1,200,000	121,800	328,776	328,776	27.40%	450,576	37.55%	
130	Engineering Services	Water Services Operations Division	Joseph Barnard	71306454020FQ1A0Z2WM	BLK PLINE SPROUT RIVER TO WELVANPAS WELL	Grants	350,000	0	-	-	0	0.00%	0	0.00%	
131	Engineering Services	Water Services Operations Division	Joseph Barnard	71306454020FQ3B2Z2WM	EXTENSION OF BASIC SERVICES: INFORMAL SE	Grants	12,324,783	14,149,502	6,682,236	7,264,232	7,264,232	51.34%	13,946,468	98.57%	
132	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR1A5Z2WM	REPLACE BULK WATER METERS	CRR	1,000,000	1,000,000	779,164	-	0	0.00%	779,164	0.00%	
133	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR3B5Z2WM	UPGRADE WATER SCADA SYSTEM WITH DIGITAL	CRR	250,000	217,390	178,695	38,560	38,560	17.74%	217,255	99.94%	
134	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020CR5E9Z2WM	REPLACE / UPGRADE WATER RETICULATON	CRR	6,210,000	5,000,000	2,124,361	2,872,068	2,872,068	57.44%	4,996,429	99.93%	
135	Engineering Services	Water Services Operations Division	Joseph Barnard	71306446020FQSCBZ2WM	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%	
136	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020CR3D2Z2WM	UPS SYSTEM & BULK WATER METER AT LELIEFO	CRR	500,000	0	-	-	0	0.00%	0	0.00%	
137	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447420FQ0Z2Z2WM	PRESSURE REDUCTION PAARL & WELLINGTON	Grants	850,000	850,000	697,714	-	0	0.00%	697,714	82.08%	
138	Engineering Services	Water Services Operations Division	Joseph Barnard	71306456020CR0BZ2WM	P-CNN MACHINERY & EQUIP - WATER SECTION	CRR	170,000	202,610	53,670	-	0	0.00%	53,670	26.49%	
139	Engineering Services	Water Services Operations Division	Joseph Barnard	713064592420CR1A8Z2WM	PURC LAND / SERVIT KLAIPUTS WATER PIPELINE	CRR	2,276,877	0	-	-	0	0.00%	0	0.00%	
140	Engineering Services	Water Services Operations Division	Joseph Barnard	71306447020FQ34DZ2WM	UPS SYSTEM & BULK WATER METER AT LELIEFO	Grants	-	500,000	499,550	-	0	0.00%	499,550	99.91%	
141	Engineering Services	Water Treatment & Pump Stations Section	Joseph Barnard	71326446420CR0Y3Z2WM	WATER TREATMENT INSTRUMENTATION	CRR	145,000	9,400	-	-	0	0.00%	0	0.00%	
142	Engineering Services	Water Reticulation Wellington Administration	Joseph Barnard	71546567020CR0Y1ZZ27	REPLACE CARGORTS WELVANPAS ADMIN	CRR	120,000	120,000	104,348	-	0	0.00%	104,348	86.96%	
143	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420CR1AAZ2WM	PUMP STATION	CRR	560,000	0	-	-	0	0.00%	0	0.00%	
144	Engineering Services	Water Reticulation Paarl Administration	Joseph Barnard	71566446420FQ1AAZ2WM	PUMP STATION	Grants	-	560,000	188,662	295,062	295,062	52.69%	483,725	86.38%	
145	Engineering Services	Water Reticulation Paarl Maintenance	Joseph Barnard	71576446420CR0Y2ZZ2WM	NEW 75MM DIAPHRAGM PUMPS (2X)	CRR	300,000	300,000	-	175,478	175,478	58.49%	175,478	58.49%	
146	Engineering Services	Senior Engineer: Waste Water Services	Joseph Barnard	72106460020CR055Z2WM	P-CNN FURN & OFF EQUIP	CRR	60,000	34,957	-	5,652	5,652	16.17%	5,652	16.17%	
147	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CR075Z2WM	DESOLVED OXYGEN METER	CRR	25,000	0	-	-	0	0.00%	0	0.00%	
148	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146460020CR076Z2WM	PORATBLE PH METER (2X)	CRR	10,000	0	-	-	0	0.00%	0	0.00%	
149	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CR0W6Z2WM	DESOLVED OXYGEN METER	CRR	-	29,043	25,000	-	0	100.00%	25,000	100.00%	
150	Engineering Services	Waste Water Scientific Services: Administration	Joseph Barnard	72146456020CR0W7Z2WM	PORTABLE PH METER (2X)	CRR	-	-	10,000	10,000	-	0	200.00%	10,000	200.00%
151	Engineering Services	Waste Water Treatment: Paarl Wwtw: Maintenance	Joseph Barnard	7221649420E05398Z2WM	REHAB & UPGRADE OF PAARL WWTW	Grants	426,086,957	426,086,957	322,410,910	98,417,439	98,417,439	23.10%	420,828,348	98.77%	
152	Engineering Services	Waste Water Treatment: Wellington Wwtw: Administration	Joseph Barnard	72246449420FQ394Z227	WELLINGTON WWTW: REHABILITATION & EX	Grants	3,900,000	3,900,000	-	-	0	0.00%	0	0.00%	
153	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	7240649420CR352Z227	REPLACE / UPGRADE SEWERAGE SYSTE	CRR	2,000,000	2,000,000	860,873	1,043,696	1,043,696	52.18%	1,904,570	95.23%	
154	Engineering Services	Waste Water Collection: Wellington: Administration	Joseph Barnard	7240649420FQ352Z227	REPLACE / UPGRADE SEWERAGE SYSTE	Grants	2,100,000	2,100,000	1,200,143	783,544	783,544	37.31%	1,983,687	94.46%	
155	Engineering Services	Waste Water Collection: Paarl: Administration	Joseph Barnard	72466449420E01A6Z226	DROMMEDARIS STR 60MM BULK SEWER UPG MBE	Grants	3,000,000	600,000	232,800	366,868	366,868	61.14%	599,668	99.94%	
156	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420CR0Y72Z15	SARON LANG STREET PUMP STATION-SECURITY	CRR	160,000	160,000	-	94,404	94,404	59.00%	94,404	59.00%	
157	Engineering Services	Waste Water Pump Services: Maintenance	Joseph Barnard	72616449420FQ0Y6Z226	MBEKVENI SEWER PUMPSTATION: REPLACE PUMP	Grants	1,000,000	1,000,000	756,735	46,603	46,603	4.66%	803,338	80.33%	
158	Engineering Services	Traffic Engineering Section: Administration	Harry Liedeman	73246472420FQ374Z2WM	UPGRADING OF TAXI RANK	Grants	-	450,000	-	449,400	449,400	99.87%	449,400	99.87%	
159	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR15AZ2WM	RESEAL OF STREETS / ROAD NETWORK (PAARL/W	CRR	5,620,000	1,335,281	-	104,490	104,490	7.83%	104,490	7.83%	
160	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR367Z2WM	BUS SHELTER	CRR	250,000	217,088	22,328	194,737	194,737	89.70%	217,065	99.99%	

17. ANNEXURE E: DETAILED CAPITAL EXPENDITURE (CONTINUE)

2025/2026 DETAILED CAPITAL BUDGET: 31 DECEMBER 2025															
Serial Number	Department	Cost Centre Description	Project Owner	Votenumber	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	
161	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR36QZWM	TRAFFIC SIGNALS	CRR	1,980,000	2,061,497	8,271	956,551	956,551	46.40%	964,823	46.80%	
162	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR55CZWM	TRAFFIC CALMING	CRR	150,000	128,465	58,194	70,260	70,260	54.69%	128,454	99.99%	
163	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420CR55DZWM	CLOSING OF WALKWAYS	CRR	150,000	122,950	66,516	56,350	56,350	45.83%	122,866	99.93%	
164	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420F1532ZWM	DROMMEDARIS NEIGHBOURHOOD GRANT	Grants	21,000,000	25,052,174	7,215,786	15,936,626	15,936,626	63.61%	23,152,412	92.42%	
165	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420F1442ZWM	UPGRADE OF LADY GREY AND SURROUNDING ARE	Grants	1,652,174	0	-	-	0	0.00%	0	0.00%	
166	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420F156PZWM	UPGRADING OF OOSBOSCH STREET (GRANT)	Grants	1,773,913	1,773,913	290,435	1,381,570	1,381,570	77.88%	1,672,004	94.26%	
167	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406472420FQ152ZZWM	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%	
168	Engineering Services	Streets: Paarl: Administration	Harry Liedeman	73406473020FQ1612ZWM	REFURBISH STORM WATER SYSTEMS (DRAKENSTE	Grants	6,000,000	6,025,151	442,500	5,582,263	5,582,263	92.65%	6,024,763	99.99%	
169	Engineering Services	Streets: Paarl: Maintenance	Harry Liedeman	73416456020CROW1ZZWM	P-CNN MACHINERY & EQUIP	CRR	850,000	850,000	229,988	65,695	65,695	7.73%	295,683	34.79%	
170	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106420420CR092ZWM	NEW VEHICLES AND VEHICLE REPLACEMENTS	CRR	1,900,000	0	-	-	0	0.00%	0	0.00%	
171	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506431020CR3142ZWM	INCREASE EXISTING HT NETWORK CAPACITY TO	CRR	1,500,000	1,500,000	919,244	572,190	572,190	38.15%	1,491,434	99.43%	
172	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106431420CR3262ZWM	REPLACEMENT PROGRAM FOR OLD AND REDUNDAN	CRR	4,865,000	4,865,000	3,571,585	1,279,888	1,279,888	26.31%	4,851,472	99.72%	
173	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506432020CR1372ZWM	INCREASE EXISTING LT NETWORK CAPACITY TO	CRR	1,200,000	1,200,000	-	1,197,411	1,197,411	99.78%	1,197,411	99.78%	
174	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106432420CR3212ZWM	INCREASE EXISTING MT NETWORK CAPACITY TO	CRR	5,620,000	5,620,000	753,425	4,481,577	4,481,577	0.00%	5,235,003	0.00%	
175	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506433020CR3272ZWM	QUALITY OF SUPPLY (UPGRADING OF SCADA SY	CRR	3,100,000	3,100,000	915,701	1,676,833	1,676,833	54.09%	2,592,534	83.63%	
176	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506433020CR3302ZWM	NEW LIGHTS FOR FESTIVAL OF LIGHTS	CRR	260,000	260,000	-	259,883	259,883	99.95%	259,883	99.95%	
177	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020CR5482ZWM	NEW CONNECTIONS BICLS	CRR	9,225,238	9,225,238	821,523	1,239,248	1,239,248	13.43%	2,060,770	22.34%	
178	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506433020CR5752ZWM	ELECTRIFICATION OF INFORMAL AREAS AND BA	CRR	2,500,000	2,500,000	393,147	2,100,050	2,100,050	84.00%	2,493,196	99.73%	
179	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020FQ3252ZWM	DRAKSTEIN STREETLIGHT PROJECTS	Grants	650,000	650,000	-	649,854	649,854	99.98%	649,854	99.98%	
180	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106433020FQ5482ZWM	NEW CONNECTIONS BICLS	DEVELOPERS	20,000,000	20,000,000	1,622,790	12,164,269	12,164,269	60.82%	13,787,059	68.94%	
181	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CROW1ZZWM	WORKSHOP EQUIPMENT AND TOOLS	CRR	600,000	1,362,272	471,950	735,797	735,797	54.01%	1,207,747	88.66%	
182	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	75106456020CR092ZWM	AIRCONDITIONERS	CRR	55,000	55,000	15,652	39,330	39,330	0.00%	54,982	0.00%	
183	Engineering Services	Office Of The Deputy Executive Manager: Electro-Technical Engineering	Leon Laing	7506567020CR7NL2ZWM	PARYS BUILDING ALTERATIONS EXTENSIONS	CRR	2,250,000	2,250,000	466,899	436,873	436,873	19.42%	903,773	40.17%	
184	Engineering Services	Operations and Maintenance Division	Leon Laing	75206430420EC3202ZWM	ELECTRICAL TRANSFORMER UPGRADE DAL WEIDE	Grants	10,556,522	10,556,522	1,505,114	5,711,927	5,711,927	54.11%	7,217,041	68.37%	
185	Engineering Services	Substations: Maintenance	Leon Laing	75236430020CR1392ZWM	SUBSTATION: TRANSFORMER FIRE WALL AND OT	CRR	1,500,000	737,728	737,728	663,955	663,955	0.00%	737,727	0.00%	
186	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CR042ZZWM	FLEET ANNUAL REPLACEMENT PROGRAMME	CRR	13,000,000	22,970,880	16,719,666	3,295,437	3,295,437	0.00%	20,015,103	0.00%	
187	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76226420420CR0XPZWM	REFUSE COMPACTOR RENEWAL	CRR	8,000,000	7,404,719	1,195,416	5,746,169	5,746,169	77.60%	6,941,585	93.75%	
188	Engineering Services	Fleet Management Section: Administration	Philip Pansegrouw	76236456020CR9NL2ZWM	P-CNN MACHINERY & EQUIP	CRR	500,000	500,000	51,962	-	0	0.00%	51,962	10.39%	
189	Engineering Services	Building Management & Maintenance Division	Enver Tihapane	76406567020CR0N8ZWM	CORPORATE FACILITY AIRCONS	CRR	400,000	400,000	53,192	115,947	115,947	28.99%	169,139	42.28%	
190	Engineering Services	Project Management Division	Philip Pansegrouw	77106460020CR0552ZWM	P-CNN FURN & OFF EQUIP	CRR	-	276,660	51,507	14,331	14,331	5.18%	65,838	23.80%	
191	Engineering Services	Building Projects & Management Section	Enver Tihapane	76426456020CROW1ZZWM	P-CNN MACHINERY & EQUIP	CRR	250,000	172,561	13,425	-	0	0.00%	13,425	7.78%	
192	Engineering Services	Building Projects & Management Section	Enver Tihapane	76426460020CR0552ZWM	C/O P-CNN FURN & OFF EQUIP	CRR	-	77,439	-	76,549	76,549	98.85%	76,549	98.85%	
193	Engineering Services	Building Projects & Management Section	Enver Tihapane	76426567020CR1AF2ZZWM	C/O UPGRADING OF MUNI BUILDINGS CORPORA	CRR	-	1,543,153	260,972	617,071	617,071	39.99%	878,043	56.90%	
194	Engineering Services	Building Projects & Management Section	Enver Tihapane	76426567020CR1AB2ZZWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	1,000,000	942,914	39,069	321,548	321,548	34.10%	360,617	38.24%	
195	Engineering Services	Building Projects & Management Section	Enver Tihapane	76426567020CR9N42ZZWM	UPGRADING OF MUNICIPAL BUILDINGS CORPORA	CRR	8,235,000	6,194,004	2,471,061	1,847,626	1,847,626	29.83%	4,318,687	69.72%	
196	Total Engineering Services						624,355,159	629,821,379	380,180,347	203,865,407	203,865,407	32.37%	584,045,754	92.73%	
197	Department of IDP/PMS														
198	Department of Chief Audit Executive	Office Of The Chief Audit Executive	Rozan Jafra	21106460020CR0SK2ZWM	OFFICE FURNITURE AND EQUIPMENT	CRR	-	-	-	-	-	0.00%	-	0.00%	
199	Total Department of Chief Audit Executive						-	-	-	-	-	0.00%	-	0.00%	
200	Department of IDP/PMS														
201	Department of IDP/PMS	Office Of The Manager: Idp/Pms	Cindy September	22106456020CROW1ZZWM	P-CNN MACHINERY & EQUIP	CRR	-	-	-	-	-	0.00%	-	0.00%	
202	Total Department of IDP/PMS						-	-	-	-	-	0.00%	-	0.00%	
203	Department of Risk														
204	Department of Risk	Risk Management Section	Gerrit Dippenaar	23156460020CR0552ZWM	P-CNN FURN & OFF EQUIP	CRR	28,000	-	-	-	-	0.00%	-	0.00%	
205	Total Department of Risk						28,000	-	-	-	-	0.00%	-	0.00%	
206	Communication														
207	Communication	Communication Section	Riana Geldenhuys	34206191420CR0YAZZWM	CENTRALISED CUSTOMER RELATIONS MANAGEMEN	CRR	300,000	282,000	-	-	-	0.00%	-	0.00%	
208	Communication	Communication Section	Riana Geldenhuys	34206460020CR0552ZWM	OFFICE FURNITURE	CRR	115,300	115,300	-	-	-	0.00%	-	0.00%	
209	Communication	Communication Section	Riana Geldenhuys	34206460020CR0YBZWM	OFFICE FURNITURE	CRR	300,358	300,358	-	-	-	0.00%	-	0.00%	
210	Total Communication						-	715,658	697,658	-	-	-	0.00%	-	0.00%
211	Grand Total						714,165,948	716,748,444	403,567,904	212,684,123	212,684,123	29.67%	616,252,027	85.98%	

18. ANNEXURE F: DEBTORS AGE ANALYSIS PER WARD

WARD	CURRENT 1 (Levied but not billed as yet)	CURRENT 2 (Levied and billed)	30 DAYS +	60 DAYS +	90 DAYS +	TOTAL OUTSTANDING DEBT 31/12/2025	30 DAYS AND OLDER AS A % OF TOTAL DEBT	TOTAL OUTSTANDING DEBT 30/11/2025	INCREASE / (DECREASE)	WARD COUNCILLOR
COLUMN REFERENCE	A	B	C	D	E	F	G	H	I	J
1	26,553	22,473,254	1,059,542	311,018	5,694,844	29,565,211	23.9%	28,722,384	842,827	C KROUTZ
2	4,577	8,854,107	469,238	347,950	3,527,629	13,203,500	32.9%	13,900,643	(697,142)	ND SAUERMAN
3	12,480	6,580,943	516,317	214,735	4,015,161	11,339,636	41.9%	11,856,784	(517,148)	A VAN ROOYEN
4	40,977	16,936,262	2,558,441	844,391	5,864,034	26,244,105	35.3%	27,606,528	(1,362,423)	J MILLER
5	0	1,745,404	565,151	448,625	5,637,512	8,396,691	79.2%	8,685,657	(288,965)	T MOOI
6	1,977	829,859	450,594	469,920	8,456,955	10,209,306	91.9%	9,943,960	265,346	N NONGOGO
7	2,029	1,230,901	399,306	372,499	4,502,643	6,507,377	81.1%	6,537,095	(29,718)	RB ARNOLDS
8	0	895,837	306,513	236,636	5,123,578	6,562,563	86.3%	6,387,394	175,170	N GODONGWANA
9	2,345	2,936,988	1,319,924	1,084,401	17,975,461	23,319,118	87.4%	22,798,529	520,589	L BOLANI
10	2,213	1,227,229	504,398	479,360	2,672,989	4,886,189	74.8%	4,689,923	196,266	C KEARNS
11	2,319	2,757,941	832,696	672,856	8,755,924	13,021,736	78.8%	13,066,416	(44,680)	AC STOWMAN
12	519	1,167,956	820,761	576,955	10,368,017	12,934,207	91.0%	12,943,151	(8,943)	L SAMBOKWE
13	106	1,159,784	396,648	293,778	3,145,875	4,996,191	76.8%	4,967,391	28,799	S ROSS
14	622	2,682,014	902,397	706,232	10,414,600	14,705,865	81.8%	14,619,657	86,208	B VAN WILLINGH
15	13,876	19,883,399	869,488	253,885	2,691,866	23,712,514	16.1%	25,975,446	(2,262,932)	SJ LIEBENBERG
16	1,373	7,064,379	1,260,255	737,461	8,114,461	17,177,929	58.9%	17,239,678	(61,749)	Z XHEGO
17	6,941	11,857,372	720,183	281,790	2,762,892	15,629,177	24.1%	16,993,460	(1,364,283)	L CYSTER
18	17,877	19,663,109	1,778,181	1,198,640	17,637,174	40,294,981	51.2%	40,787,511	(492,531)	E BARON
19	17,978	26,370,933	1,999,740	789,947	10,099,835	39,278,433	32.8%	40,969,231	(1,690,798)	TG BESTER
20	1,067	1,403,997	501,513	355,904	6,468,455	8,730,936	83.9%	8,640,770	90,166	PBA CUPIDO
21	971	796,899	424,352	548,223	4,561,890	6,332,336	87.4%	6,331,176	1,160	E GOUWS
22	19,595	8,883,500	1,542,700	498,746	5,868,578	16,813,120	47.0%	16,822,424	(9,304)	FP CUPIDO
23	1,813	5,957,892	1,263,396	439,459	7,363,844	15,026,405	60.3%	15,621,981	(595,577)	EA SOLOMONS
24	268	857,498	344,322	353,143	6,681,332	8,236,562	89.6%	8,402,073	(165,511)	MM ADRIAANSE
25	32,869	3,264,562	958,556	825,096	8,367,402	13,448,486	75.5%	13,168,146	280,340	LT VAN NIEKERK
26	1,586	1,501,480	450,265	289,454	3,553,794	5,796,579	74.1%	5,958,212	(161,633)	JV ANDERSON
27	0	550,178	276,852	201,147	4,934,879	5,963,056	90.8%	5,908,453	54,603	V MARALACK-BOONZAAIER
28	682,469	31,934,136	4,472,270	1,200,578	9,077,168	47,366,621	31.1%	49,035,006	(1,668,385)	RH VAN NIEWENHUYZEN
29	4,684	4,959,684	598,925	386,088	5,702,073	11,651,455	57.4%	11,949,977	(298,522)	AMB APPOLIS
30	1,288	1,831,535	1,521,358	1,566,070	73,157,540	78,077,792	97.7%	76,822,673	1,255,119	J SMIT
31	3,384	2,978,120	1,503,885	1,340,680	47,111,861	52,937,930	94.4%	51,197,708	1,740,222	CM JACOBS
32	477	715,755	564,711	508,809	8,031,869	9,821,622	92.7%	9,625,448	196,174	S GANANDANA
33	9,082	3,688,461	1,051,063	484,223	6,105,553	11,338,382	67.4%	11,170,708	167,674	LC ARENDSE
SUNDRIES	5,935,982	2,369,400	13,905	7,490	315,709	8,642,485	3.9%	7,226,600	1,415,886	SUNDRIES
TOTAL	6,850,297	228,010,769	33,217,846	19,326,189	334,763,398	622,168,499	62.3%	626,572,193	(4,403,694)	

19. ANNEXURE G: BANK WITHDRAWALS FOR THE QUARTER

SERIAL NUMBER	DESCRIPTION	AMOUNT	REASON FOR WITHDRAW
COLUMN REFERENCE	A	B	C
1	MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> 's bank accounts, and may do so only -		
2	(b) to defray expenditure authorised in terms of section 26(4);	N/A	N/A
3	(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	N/A	N/A
4	(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	N/A	N/A
5	(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	N/A	N/A
6	(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R27,027,168	Monies collected on behalf of Province for motor vehicle registration
7	(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	N/A	N/A
8	(f) to refund money incorrectly paid into a bank account;	R340,513	Monies paid to recipients whom incorrectly paid Drakenstein Municipality
9	(g) to refund guarantees, sureties and <i>security</i> deposits;	N/A	N/A
10	(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R325,221	Investments made during the 3 months
11	(i) to defray increased expenditure in terms of section 31; or	N/A	N/A
12	(j) for such other purposes as may be <i>prescribed</i> .	N/A	N/A



Annexure A

DRAKENSTEIN
MUNISIPALITEIT • MUNICIPALITY • UMASIPALA
Paarl | Wellington | Gouda | Saron | Simondium

**Section 72 (MFMA),
Mid- Year
Performance Assessment
Report**

2025/2026

(01 July 2025 – 31 December 2025)

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Disclaimer

This Mid-Year Performance Assessment Report is based on reported information only and is un-audited. This report is subject to change on finalisation of the internal Performance Audit Report for the Mid-Year of the 2025/2026 financial year.

2025/2026 Mid-Year Performance Assessment, Section 72 (1) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (01 July 2025 – 31 December 2025)

QUALITY CERTIFICATE

I, Johan Leibbrandt, the City Manager of Drakenstein Municipality, hereby certify that the Mid-Year Performance Assessment Report for the period 01 July 2025 to 31 December 2025 has been prepared in accordance with Section 72 (1)(a) of the Local Government: Municipal Finance Management Act No.56 of 2003 (MFMA) and regulations made under the Act and accordingly submit the required progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2025/2026 Budget and 2025/2026 Top Layer Service Delivery and Budget Implementation Plan (TL SDBIP).

Dr. Johan Leibbrandt
City Manager of Drakenstein Municipality

Signature:


A handwritten signature in black ink, appearing to read "Leibbrandt".

Date:

20/01/2026

2025/2026 Mid-Year Performance Assessment, Section 72 (1) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (01 July 2025 – 31 December 2025)

To Council

In accordance with Section 72(1)(a) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) and regulations made under the Act, I hereby submit the Mid-Year Performance Report for the first six months of the municipal financial year (01 July 2025 - 31 December 2025) reflecting the progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2025/2026 Budget and 2025/2026 Top Layer Service Delivery and Budget Implementation Plan (SDBIP).

Cllr. Stephen Korabie
Executive Mayor of Drakenstein Municipality

Signature:

Date: 20/11/2026.

1. INTRODUCTION

In terms of Section 72(1)(a) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by **25 January** of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

2. FINANCIAL PERFORMANCE

A report assessing the Municipality's financial performance for the period 01 July 2025 – 31 December 2025 will be submitted to Council as a separate item.

3. SERVICE DELIVERY PERFORMANCE ANALYSIS

To Create A Culture of Performance through a Performance Framework, Performance Management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that "*A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players.*" This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

The Drakenstein Municipality's Performance Management Policy was approved by Council on 31 May 2021.

4. IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The 2025/2026 IDP was approved by Council on 28 May 2025. Performance is evaluated by means of a municipal scorecard, Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP), at an organisational level and through the Departmental SDBIP at a departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 25 June 2025.

5. MONITORING PERFORMANCE

The SDBIP is loaded on an electronic web-based system (after approval). The web - based system sends automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed at Strategic Management level to determine early warning indicators as well as to discuss corrective measures if needed.

Table 1: Ratings

Colour	Rating	Category
	0	No KPI Target This Quarter
Red	1	Unacceptable Performance
Orange	2	Not Fully Effective
Green	3	Fully Effective
Dark Green	4	Above Expectation
Blue	5	Outstanding Performance

The First Quarterly Performance Assessment Report (01 July 2025 – 30 September 2025) was submitted to the Mayoral Committee and Council for review on 29 October 2025 and thereafter to the Internal Audit Unit for auditing.

National Performance Indicators (NPKIs) are required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the Municipal Systems Act (MSA), Act 32 of 2000. These key performance indicators are linked to the National Key Performance Areas as listed below:

6. SUMMARY PERFORMANCE AGAINST THE MUNICIPAL KEY PERFORMANCE AREAS

The graph below illustrates the performance of the Drakenstein Municipality against the Municipality's Key Performance Areas (MKPAs), for the period 01 July 2025– 31 December 2025, as derived from the Municipality's Integrated Development Plan (IDP).

Table 2: Drakenstein Municipality KPAs (01 JULY 2025 – 31 DECEMBER 2025)

		KPA 1: Governance and Compliance	KPA 2: Finance	KPA 3: Organisation and Human Capital	KPA 4: Infrastructure and Services	KPA 5: Planning and Development	KPA 6: Community Development
■ No KPI Target This Period	11	-	6	2	2	-	1
■ Unacceptable Performance	-	-	-	-	-	-	-
■ Not Fully Effective	-	-	-	-	-	-	-
■ Fully Effective	10	3	2	1	4	-	-
■ Above Expectation	4	-	-	-	3	1	-
■ Outstanding Performance	1	-	1	-	-	-	-
Total:	26	3	9	3	9	1	1

7. ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-Year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustment Budget to Council by 28 February 2026 with the necessary motivation where key performance indicators require adjustment/amendment/s as a result of the Adjustment Budget.

8. SUMMARY AND CHALLENGES

Annexure A is the unaudited Top Layer SDBIP for the first half of the financial year 2025/2026 ending 31 December 2025, which measures the Drakenstein Municipality's overall performance per KPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved, if applicable.

It was reported that the draft Annual Report was reviewed by management as well as an expert reviewer and it will be tabled to Council on 28 January 2026. All matters raised by the Internal Audit Unit and the Audit Committee with the review of the 2024/2025 Annual Report, has been addressed. For the period under review, there has been no underperformance. However, should any underperformance occur in the next six (6) months, it will be addressed at the end of the Financial Year.



DR. JOHAN LEIBBRANDT
CITY MANAGER

DATE: 20/01/2026

ANNEXURE A – TOP LAYER SDBIP 2025/2026 PER MUNICIPAL KPA

AND ASSESSMENT OF TARGETS ACHIEVED

(01 JULY 2025 – 31 DECEMBER 2025)

(S72, MFMA MID-YEAR ASSESSMENT)

9. ANNEXURE A – TOP LAYER SDBIP 2025/2026 PER MUNICIPAL KPA AND ASSESSMENT OF TARGETS ACHIEVED (MID-YEAR, MFMA S72 ASSESSMENT)

9.1 KPA 1: Governance and Compliance

TL Nr.	Strategic Objective	Project/ Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	01 JULY – 31 DECEMBER 2025			
						Mid-Year Target	Mid-Year Actual	R	Departmental SDBIP Comments
TL1	To ensure good governance and compliance	Submit Audit & Performance Committee reports to Council within 3 months of the APC meeting.	Number of Audit & Performance Committee reports submitted to Council.	4	4	2	2	G	
TL2	To ensure good governance and compliance	Formal investigations on reported fraud, theft and corruption incidents initiated within 14 days of receipt.	Percentage formal investigations on reported fraud, theft and corruption incidents initiated within 14 days of receipt.	100%	100%	100%	100%	G	
TL3	To ensure good governance and compliance	Submit the IDP/Budget/SDF time schedule (process plan) to Mayco/Council by 31 August.	Number of IDP/Budget/SDF time schedules (process plans) submitted to Mayco/Council by 31 August.	1	1	1	1	G	

Table 3: Summary of Results - Governance and Compliance (KPA 1)

No KPI Target This Quarter	0
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	3
Above Expectation	0
Outstanding Performance	0
Total KPIs	3

9.2 KPA 2: Finance

01 JULY – 31 DECEMBER 2025						
TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	Mid-Year Actual
					R	SDBIP Comments
TL4	To ensure financial sustainability in order to meet statutory requirements	Submit MTREF (aligned to the IDP) to Council by 31 May.	Number of MTREFs submitted to Council by 31 May.	1	1	N/A
TL5	To ensure financial sustainability in order to meet statutory requirements	Ratio in respect of Debtor Payment Days (Collect all billed revenue to ensure that sufficient cash is generated to meet the municipality's debt and operating commitments).	Net Debtors Days Ratio ((Gross Debtors - Bad Debt Provision)/Billed Revenue)) x 365 (Target Number of days).	≤45	≤45	38.40
TL6	To ensure financial sustainability in order to meet statutory requirements	Submit Annual Financial Statement (AFS) to the Auditor-General of South Africa by 31 August.	Number of Annual Financial Statements (AFS) submitted to the Auditor-General of South Africa.	1	1	1
TL7 NKPI	To ensure financial sustainability in order to meet statutory requirements	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii)).	Cost coverage ratio (Available cash + investments)/Monthly fixed operating expenditure.	>1.0 (More than)	>1.0 (More than)	N/A
TL8 NKPI	To ensure financial sustainability in order to meet statutory requirements	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(ii)).	Debt coverage ratio ((Total operating revenue - operating grants received)/ (Debt service payments due within the year)).	>6.7 (More than)	>6.7 (More than)	N/A
TL9 NKPI	To ensure financial sustainability in order to meet statutory requirements	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii)).	Service debtors to revenue ratio - (Total outstanding service debtors)/revenue received for services).	<0.25 (Less than)	<0.25 (Less than)	N/A

01 JULY – 31 DECEMBER 2025						
TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	Mid-Year Target
TL10 NKPI	To ensure financial sustainability in order to meet statutory requirements	Update the Indigent Register (NKPI Proxy - MSA, Reg. S10(a)).	Percentage of all qualifying indigent applications processed.	100%	100%	100%
TL11	To ensure financial sustainability in order to meet statutory requirements	Submit the Adjustment Budget to Council for approval by 28 February.	Number of Adjustment Budgets submitted to Council for approval by 28 February.	1	1	N/A
TL12 NKPI	To ensure financial sustainability in order to meet statutory requirements	Actual Expenditure on the approved Capital Budget for the Municipality by 30 June (NKPI – MSA, Reg. S10(c)).	Percentage of approved Capital Budget actually spent.	95%	95%	N/A

Table 4: Summary of Results - Finance (KPA 2)

No KPI Target This Quarter	6
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	2
Above Expectation	0
Outstanding Performance	1
Total KPIs	9

9.3 KPA 3: Organisation and Human Capital

TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	01 JULY – 31 DECEMBER 2025			Departmental Corrective Measures
						Mid-Year Target	Mid-Year Actual	R	
TL13 NKPI	To ensure an efficient and effective organization supported by a competent and skilled workforce	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a Municipality's approved employment equity plan reports (NKPI Proxy – MSA, Reg. S10(e)).	Number of reports of people from employment equity groups employed in the three highest levels of management submitted to the City Manager.	2	2	1	1	G	
TL14 NKPI	To ensure an efficient and effective organization supported by a competent and skilled workforce	The percentage budget actually spent on implementing its workplace skills plan (NKPI Proxy – MSA, Reg. S10(f)).	Percentage of approved workplace skills budget actually spent on implementing its workplace skills plan.	98%	98%	N/A	N/A	N/A	
TL15 NKPI	To ensure an efficient and effective organization supported by a competent and skilled workforce	Job creation through the municipality's local economic development initiatives including capital projects (NKPI Proxy – MSA, Reg. S10 (d)).	Number of EPWP job opportunities created (Wards 5, 6, 8, 9, 12, 14, 16, 20, 21, 24, 26, 27 & 32).	580	580	N/A	N/A	N/A	

Table 5: Summary of Results - Organisation and Human Capital (KPA 3)

No KPI Target This Quarter	2
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	1
Above Expectation	0
Outstanding Performance	0
Total KPIs	3

9.4 KPA 4: Infrastructure and Services

TL Nr.	Strategic Objective	Project/ Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	Mid-Year Target	01 JULY – 31 DECEMBER 2025	
							R	Departmental SDBIP Comments
TL 16	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Water quality managed and measured quarterly i.e. the SANS 241 physical and micro parameters.	Percentage water quality level as per analysis certificate.	90%	90%	90%	95.56%	G2
TL17 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MSA, Reg. S10(a)).	Percentage of households with access to basic level of water.	100%	100%	100%	100%	G
TL18	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Limit water network losses to less than 20% measured annually (Difference between water units supplied and water units billed as percentage of water supplied).	Percentage water distribution losses.	<20%	<20%	N/A	N/A	N/A
TL19 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Wastewater quality managed and measured quarterly i.e. the SANS Accreditation physical and micro parameters (NKPI Proxy – MSA, Reg. S10(a)).	Percentage wastewater quality compliance as per analysis.	75%	75%	75%	92.62%	G2
TL20 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MSA, Reg. S10(a)).	Percentage of households with access to basic level of sanitation.	100%	100%	100%	100%	G

TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	01 JULY – 31 DECEMBER 2025		Departmental Corrective Measures
						Mid-Year Target	Mid-Year Actual	
TL21 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Limit the electricity losses to less than 10% annually (Average energy purchased to date – Average energy sold to date) / (Average energy purchased to date) X 100 = Average energy losses for reporting period.	Percentage electricity distribution losses.	<10%	<10%	N/A	N/A	
TL22 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MSA, Reg. S10(a)).	Percentage of households with access to basic level of electricity.	95%	95%	95%	100%	G2
TL23 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MSA, Reg. S10(a)).	Percentage of households with access to basic level of solid waste removal.	100%	100%	100%	100%	G
TL24 NKPI	To provide and maintain the required physical infrastructure and to ensure sustainable and affordable services	Provision of basic service delivery to Drakenstein Residents (NKPI Proxy – MSA, Reg. S10(a)).	Number of registered informal settlements receiving a refuse collection service.	44	44	44	44	G

Table 6: Summary of Results - Infrastructure and Services (KPA 4)

No KPI Target This Quarter	2
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	4
Above Expectation	3
Outstanding Performance	0
Total KPIs	9

9.5 KPA 5: Planning and Development

TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	01 JULY – 31 DECEMBER 2025			Departmental Corrective Measures
						Mid-Year Target	Mid-Year Actual	R SDBIP Comments	
TL 25	To plan, promote investment and facilitate economic growth	Processing building plans exceeding 500 square meters within 60 days after receipt of completed application.	Percentage of building plans (exceeding 500 square meters) processed within 60 days after receipt of completed application.	90%	90%	90%	90%	G2	

Table 7: Summary of Results - Planning and Development (KPA 5)

No KPI Target This Quarter	0
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	0
Above Expectation	1
Outstanding Performance	0
Total KPIs	1

9.6 KPA 6: Community Development

TL Nr.	Strategic Objective	Project/Program/Process/Activity	Key Performance Indicator (KPI)	Annual Target	Revised Target	Mid-Year Actual	01 JULY – 31 DECEMBER 2025		
							Mid-Year Target	R	Departmental SDBIP Comments
TL 26	To facilitate, support and promote social and community development	Review Disaster Management Plan for submission to Public Safety Portfolio Committee/Mayo.	Number of reviewed Disaster Management Plans submitted to Public Safety Portfolio Committee/Mayo.	1	1	N/A	N/A	N/A	

Table 8: Summary of Results - Community Development (KPA 6)

No KPI Target This Quarter	1
Unacceptable Performance	0
Not Fully Effective	0
Fully Effective	0
Above Expectation	0
Outstanding Performance	0
Total KPIs	1

10. Conclusion

The TL SDBIP 2025/2026 comprises of 26 KPIs. The table below depicts the performance for the Mid -Year:

Table 9: Performance for the Mid -Year

	No KPI Target This Quarter	11
	Unacceptable Performance	0
	Not Fully Effective	0
	Fully Effective	10
	Above Expectation	4
	Outstanding Performance	1
Total KPIs		26

See key below explaining the above results:

Table 10: Performance Assessment Criteria

Colour	Rating	Category
	0	No KPI Target This Quarter
	1	Unacceptable Performance
	2	Not fully Effective
	3	Fully Effective
	4	Above Expectation
	5	Outstanding Performance


DR. JOHAN LEIBBRANDT
CITY MANAGER

DATE: 20/01/2026