

# **FINANCIAL REPORT FOR THE MONTH ENDING JULY 2022**

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## **INTRODUCTION / AIM**

The purpose of this report is to inform the Council on the current financial state as at 31 July 2022.

## **LEGAL REQUIREMENTS**

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 31 July 2022 is submitted to Council which **reflects the implementation of the budget and the financial state of affairs** of the municipality.

## **BACKGROUND**

Attached is the **Financial Report** for the month of July 2022, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following:

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

## **FINANCIAL IMPLICATION**

As per attached report.

## **RECOMMENDATION**

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as at 31 July 2022.**

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# BUDGET STATEMENT

## JULY 2022

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# THEEWATERSKLOOF MUNICIPALITY

### In-Year Report of the Municipality

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

2022/2023 FINANCIAL YEAR

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## **GLOSSARY**

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

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

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

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

## PART 1 – IN-YEAR REPORT

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### SECTION 1 - EXECUTIVE SUMMARY

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#### Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 July 2022 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	158 777 533	702 775 043	671 602 189
Actual Result (YTD)	522 080	70 946 208	32 842 978
Variance	158 255 453	631 828 835	638 759 211
Variance %	100%	90%	95%

Operating revenue currently reflects a variance of 90% and operating expenditure a variance of 95%.

Particulars	Budget	Adjustment Budget	Jul-22	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	616 607 824	616 607 824	30 982 068	30 982 068	5%
Operating Expenditure (Non Cash)	54 994 365	54 994 365	1 860 910	1 860 910	3%
Total Operating Expenditure	671 602 189	671 602 189	32 842 978	32 842 978	5%
Operating Income	702 775 043	702 775 043	70 946 208	70 946 208	10%
TELEPHONE	755 582	755 582	-	-	0%
STREETLIGHTS	5 497 729	5 497 729	4 651	4 651	0%
FUEL	10 950 000	10 950 000	-	-	0%
Repair & Maintenance (Excl Road Surfaces & Networks)	123 818 934	123 562 934	6 600 851	6 600 851	5%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	220 001	220 001	-	-	0%
Other Materials - Maintenance Materials (Road Surfaces)	1 117 500	1 117 500	99 423	99 423	9%
Other Materials - Maintenance Materials (Networks)	1 624 000	1 624 000	718 613	718 613	44%
GRANTS INCOME	75 802 000	75 802 000	-	-	0%
Equitable Shares Income	120 101 000	120 101 000	-	-	0%
GRANTS EXPENDITURE	75 802 000	75 802 000	1 350 532	1 350 532	2%
Equitable Shares Expenditure	66 559 055	66 559 055	5 546 588	5 546 588	8%
Equitable Shares Expenditure Free Basic Services	53 541 945	53 541 945	2 507 881	2 507 881	5%
PAYROLL	243 453 823	243 453 823	18 928 337	18 928 337	8%
OVERTIME	9 709 871	9 709 871	1 107 644	1 107 644	11%
STANDBY	5 777 020	5 777 020	551 953	551 953	10%
EMPLOYEE RELATED COST (Non cash)	16 115 259	16 115 259	91 846	91 846	1%
Capital Expenditure (Land/Build)	8 330 737	8 330 737	-	-	0%
Capital Expenditure (Roads)	6 657 832	6 657 832	-	-	0%
Capital Expenditure (Water)	31 396 320	31 396 320	184 779	184 779	1%
Capital Expenditure (Electricity)	21 733 523	21 733 523	337 301	337 301	2%
Capital Expenditure (Sewer)	49 621 707	49 621 707	-	-	0%
Capital Expenditure (Solid Waste)	7 371 909	7 371 909	-	-	0%
Capital Expenditure (Sportsfields)	500 000	500 000	-	-	0%
Capital Expenditure (Fleet)	5 650 000	5 650 000	-	-	0%
Capital Expenditure (Office Equipment)	6 015 505	6 015 505	-	-	0%
<b>Capital Expenditure Sub Total</b>	<b>137 277 533</b>	<b>137 277 533</b>	<b>522 080</b>	<b>522 080</b>	<b>0%</b>
Capital Expenditure (Housing)	21 500 000	21 500 000	-	-	0%
<b>Capital Expenditure Housing Sub Total</b>	<b>21 500 000</b>	<b>21 500 000</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital Expenditure (Total)</b>	<b>158 777 533</b>	<b>158 777 533</b>	<b>522 080</b>	<b>522 080</b>	<b>0%</b>
Investments			112 215 406		
Bank			96 381 662		
Loans			115 618 197		
Tenders Approved			-		

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 2 - CAPITAL EXPENDITURE

**WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

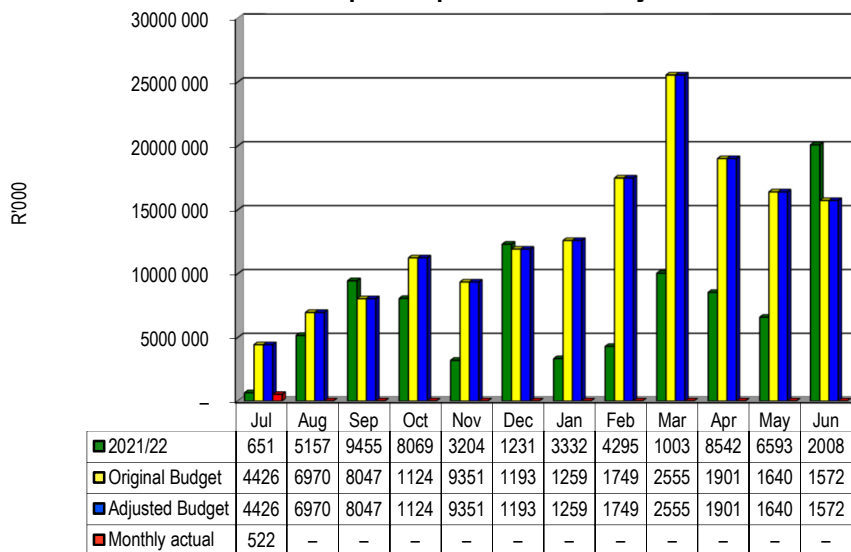
Vote Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–
Vote 2 - Community and social services	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	2 344	17 383	17 383	337	337	560	(223)	-40%	17 383
Vote 5 - Environmental protection	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Directorate Technical Services and Planning	7 778	21 500	21 500	–	–	–	–	–	21 500
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	8 918	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	11 937	13 901	13 901	–	–	–	–	–	13 901
Vote 14 - Water	1 148	26 396	26 396	–	–	–	–	–	26 396
Vote 15 - Directorate Development and Community Services	2 003	3 658	3 658	–	–	–	–	–	3 658
<b>Total Capital Multi-year expenditure</b>	<b>34 128</b>	<b>82 839</b>	<b>82 839</b>	<b>337</b>	<b>337</b>	<b>560</b>	<b>(223)</b>	<b>-40%</b>	<b>82 839</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	131	213	213	–	–	–	–	–	213
Vote 2 - Community and social services	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	3 618	10 000	10 000	–	–	1 550	(1 550)	-100%	10 000
Vote 5 - Environmental protection	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	24	24	–	–	–	–	–	24
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Directorate Technical Services and Planning	9 444	4 022	4 022	–	–	–	–	–	4 022
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	4 689	7 372	7 372	–	–	–	–	–	7 372
Vote 13 - Waste water management	15 415	35 720	35 720	–	–	1 900	(1 900)	-100%	35 720
Vote 14 - Water	14 473	5 000	5 000	185	185	417	(232)	-56%	5 000
Vote 15 - Directorate Development and Community Services	9 842	13 587	13 587	–	–	–	–	–	13 587
<b>Total Capital single-year expenditure</b>	<b>57 613</b>	<b>75 939</b>	<b>75 939</b>	<b>185</b>	<b>185</b>	<b>3 866</b>	<b>(3 682)</b>	<b>-95%</b>	<b>75 939</b>
<b>Total Capital Expenditure</b>	<b>91 740</b>	<b>158 778</b>	<b>158 778</b>	<b>522</b>	<b>522</b>	<b>4 426</b>	<b>(3 904)</b>	<b>-88%</b>	<b>158 778</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>									
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	6 322	9 608	9 608	–	–	–	–	–	9 608
Internal audit	–	24	24	–	–	–	–	–	24
<b>Community and public safety</b>	<b>18 422</b>	<b>25 108</b>	<b>25 108</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>25 108</b>
Community and social services	676	2 866	2 866	–	–	–	–	–	2 866
Sport and recreation	–	515	515	–	–	–	–	–	515
Public safety	283	227	227	–	–	–	–	–	227
Housing	17 464	21 500	21 500	–	–	–	–	–	21 500
Health	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	<b>4 454</b>	<b>8 264</b>	<b>8 264</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8 264</b>
Planning and development	2	1 506	1 506	–	–	–	–	–	1 506
Road transport	4 451	6 758	6 758	–	–	–	–	–	6 758
Environmental protection	–	–	–	–	–	–	–	–	–
<b>Trading services</b>	<b>62 542</b>	<b>115 773</b>	<b>115 773</b>	<b>522</b>	<b>522</b>	<b>4 426</b>	<b>(3 904)</b>	<b>-88%</b>	<b>115 773</b>
Energy sources	5 962	27 384	27 384	337	337	2 110	(1 773)	-84%	27 384
Water management	15 621	31 396	31 396	185	185	417	(232)	-56%	31 396
Waste water management	27 352	49 622	49 622	–	–	1 900	(1 900)	-100%	49 622
Waste management	13 607	7 372	7 372	–	–	–	–	–	7 372
<b>Other</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>91 740</b>	<b>158 778</b>	<b>158 778</b>	<b>522</b>	<b>522</b>	<b>4 426</b>	<b>(3 904)</b>	<b>-88%</b>	<b>158 778</b>
<b>Funded by:</b>									
National Government	23 971	25 347	25 347	337	337	500	(163)	-33%	25 347
Provincial Government	17 309	22 535	22 535	–	–	–	–	–	22 535
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	416	2 000	2 000	–	–	–	–	–	2 000
<b>Transfers recognised - capital</b>	<b>41 696</b>	<b>49 882</b>	<b>49 882</b>	<b>337</b>	<b>337</b>	<b>500</b>	<b>(163)</b>	<b>-33%</b>	<b>49 882</b>
<b>Borrowing</b>	<b>41 021</b>	<b>91 234</b>	<b>91 234</b>	<b>185</b>	<b>185</b>	<b>3 866</b>	<b>(3 682)</b>	<b>-95%</b>	<b>91 234</b>
<b>Internally generated funds</b>	<b>9 024</b>	<b>17 662</b>	<b>17 662</b>	<b>–</b>	<b>–</b>	<b>60</b>	<b>(60)</b>	<b>-100%</b>	<b>17 662</b>
<b>Total Capital Funding</b>	<b>91 740</b>	<b>158 778</b>	<b>158 778</b>	<b>522</b>	<b>522</b>	<b>4 426</b>	<b>(3 904)</b>	<b>-88%</b>	<b>158 778</b>

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	652	4 426	4 426	522	522	4 426	(3 904)	-88,2%	0%
August	5 157	6 971	6 971	-		11 397	-		
September	9 455	8 048	8 048	-		19 445	-		
October	8 070	11 249	11 249	-		30 694	-		
November	3 204	9 352	9 352	-		40 046	-		
December	12 314	11 933	11 933	-		51 978	-		
January	3 333	12 600	12 600	-		64 578	-		
February	4 295	17 494	17 494	-		82 072	-		
March	10 034	25 552	25 552	-		107 624	-		
April	8 542	19 017	19 017	-		126 641	-		
May	6 594	16 407	16 407	-		143 048	-		
June	20 088	15 730	15 730	-		158 778	-		
<b>Total Capital expenditure</b>	<b>91 740</b>	<b>158 778</b>	<b>158 778</b>	<b>522</b>					

The **Total Capital Expenditure** for the year to date amounts to R 522 thousand against the original budget of R 159 million and the percentage spend is 0% when compared to the original budget. The year to date expenditure compared to planned expenditure amounts to 11.8% (an underspent of 88.2%).

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target





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

THEEWATERSKLOOF MUNICIPALITY													
CAPITAL PROGRAMME 2022-2023													
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>LAND AND BUILDINGS</b>													
071510100933	Renovation of Fire Station	Caledon	Financial Services	Capital Replacement Reserve	4 000 000	4 000 000	-	-	-	-	4 000 000	100%	
072012300812	Upgrade of Villiersdorp Taxi Rank / Informal Trading Area	Villiersdorp	LED	RSEP	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
072017000910	Pre-cast Toilets	Theewaterskloof	Town Administration	Loans	500 000	500 000	-	-	-	-	500 000	100%	In the process of drafting the tender document for submission to Bid Specification Committee before the end of August 2022.
072518101260	Chavonnes street extension	Caledon	Cemeteries	MIG	2 263 132	2 263 132	-	-	-	-	2 263 132	100%	This project will be removed from the 2022 - 2023 financial year and will be rebudgeted in the 2023 - 2024 financial year. This is due to the MIG ringfenced sport funding that must be used in the 2022 - 2023 financial year according to the Department of Culture and Sport (DCAS). The ringfenced funding was not included in the the 2022 - 2023 financial year budget due to the prolonged land swap process. The DCAS has however since the finalisation of the the 2022 - 2023 financial year budget instructed TWK to use the R 7,9 million in the 2022 - 2023 financial year or forfeit it. Planning is underway for the sport project.
072518101261				Capital out of Revenue	567 605	567 605	-	-	-	-	567 605	100%	This project will be removed from the 2022 - 2023 financial year and will be rebudgeted in the 2023 - 2024 financial year. This is due to the MIG ringfenced sport funding that must be used in the 2022 - 2023 financial year according to the Department of Culture and Sport (DCAS). The ringfenced funding was not included in the the 2022 - 2023 financial year budget due to the prolonged land swap process. The DCAS has however since the finalisation of the the 2022 - 2023 financial year budget instructed TWK to use the R 7,9 million in the 2022 - 2023 financial year or forfeit it. Planning is underway for the sport project.
<b>Subtotal</b>					<b>8 330 737</b>	<b>8 330 737</b>	-	-	-	-	<b>8 330 737</b>	<b>100%</b>	
<b>ROADS, PAVEMENTS, BRIDGES &amp; STORMWATER</b>													
072512201214	Grabouw Hop-On Drop-Off PT Facility	Grabouw	Roads and Stormwater	SANRAL	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	A consultant was appointed. Currently in the process to draft and finalized the tender for submission by the end of August 2022 to Bid Specification Committee.
072512201234	Grabouw Upgrade of roads , stormwater at Rooidakke (Phase 2)	Grabouw	Roads and Stormwater	Loans Roll-Over	1 897 250	1 897 250	-	-	-	-	1 897 250	100%	The tender for phase 2 was due for implementation in the 2021 - 2022 financial year but the tender was not awarded and must be cancelled. The tender will be readvertised for implementation in the 2022 - 2023 financial year.
072512500190	Upgrading Renkewitz / Kloof / Kuhnelt / Wildscut / Koomlands	Greyton/Genadendal	Roads and Stormwater	MIG	1 760 582	1 760 582	-	-	-	-	1 760 582	100%	This project will be removed from the 2022 - 2023 financial year and will be rebudgeted in the 2023 - 2024 financial year. This is due to the MIG ringfenced sport funding that must be used in the 2022 - 2023 financial year according to the Department of Culture and Sport (DCAS). The ringfenced funding was not included in the the 2022 - 2023 financial year budget due to the prolonged land swap process. The DCAS has however since the finalisation of the the 2022 - 2023 financial year budget instructed TWK to use the R 7,9 million in the 2022 - 2023 financial year or forfeit it. Planning is underway for the sport project.

**THEEWATERSKLOOF MUNICIPALITY  
CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>ROADS, PAVEMENTS, BRIDGES &amp; STORMWATER</b>													
072512701231	Upgrading Park/Bluebell/Pine street	Botrivier	Roads and Stormwater	MIG	632 781	632 781	-	-	-	-	632 781	100%	This project will be removed from the 2022 - 2023 financial year and will be rebudgeted in the 2023 - 2024 financial year. This is due to the MIG ringfenced sport funding that must be used in the 2022 - 2023 financial year according to the Department of Culture and Sport (DCAS). The ringfenced funding was not included in the the 2022 - 2023 financial year budget due to the prolonged land swap process. The DCAS has however since the finalisation of the the 2022 - 2023 financial year budget instructed TWK to use the R 7,9 million in the 2022 - 2023 financial year or forfeit it. Planning is underway for the sport project.
072512701232				Capital out of Revenue	367 219	367 219	-	-	-	-	367 219	100%	This project will be removed from the 2022 - 2023 financial year and will be rebudgeted in the 2023 - 2024 financial year. This is due to the MIG ringfenced sport funding that must be used in the 2022 - 2023 financial year according to the Department of Culture and Sport (DCAS). The ringfenced funding was not included in the the 2022 - 2023 financial year budget due to the prolonged land swap process. The DCAS has however since the finalisation of the the 2022 - 2023 financial year budget instructed TWK to use the R 7,9 million in the 2022 - 2023 financial year or forfeit it. Planning is underway for the sport project.
<b>Subtotal</b>					<b>6 657 832</b>	<b>6 657 832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 657 832</b>	<b>100%</b>	
<b>WATER RESERVOIRS &amp; RETICULATION</b>													
077010000323	Smart Meters Replacement	Theewaterskloof	Water: Distribution	Loans	5 000 000	5 000 000	184 779	-	184 779	416 667	4 815 221	96%	
077010100311	Upgrade water system Tesselaarsdal	Caledon	Water: Distribution	Loans	1 600 000	1 600 000	-	-	-	-	1 600 000	100%	This project was due for implementation in the 2021 - 2022 financial year but the tender was not awarded and must be cancelled. The tender will be readvertised for implementation in the 2022 - 2023 financial year.
077010200312	Bulk water upgrading Grabouw	Grabouw	Water: Distribution	Loans	9 341 135	9 341 135	-	-	-	-	9 341 135	100%	The mechanical & electrical upgrades started in the 2021 - 2022 financial year and continues in the 2022 - 2023 financial year. The pipeline tender procurement process for implementation in the 2022 - 2023 financial year will commence in August 2022.
077011302332	Upgrading of water purification plant	Villiersdorp	Water: Treatment Works	MIG	8 154 957	8 154 957	-	-	-	-	8 154 957	100%	Technical Tender evaluation was completed and submitted to the SCM department for the SCM evaluation.
077011302334				Capital out of Revenue	1 845 043	1 845 043	-	-	-	-	1 845 043	100%	Technical Tender evaluation was completed and submitted to the SCM department for the SCM evaluation.
077011402331	Upgrading of water purification plant (investigate, prelim design)	Riviersonderend	Water: Treatment Works	Loans	500 000	500 000	-	-	-	-	500 000	100%	Consultant to be appointed for the design and draft specifications as well as start the EIA process.
077011702331	Upgrading of water purification plant (investigate, prelim design)	Botrivier	Water: Treatment Works	Loans	4 955 185	4 955 185	-	-	-	-	4 955 185	100%	Consultant is drafting the tender document after completing the design.
<b>Subtotal</b>					<b>31 396 320</b>	<b>31 396 320</b>	<b>184 779</b>	<b>-</b>	<b>184 779</b>	<b>416 667</b>	<b>31 211 541</b>	<b>99%</b>	

**THEEWATERSKLOOF MUNICIPALITY  
CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>ELECTRICITY RETICULATION</b>													
077510100600	Replacement of Miniature substations	Caledon	Electricity Distribution	Capital out of Revenue	700 000	700 000	-	-	-	-	700 000,00	100%	Tender document submitted on the 27th of July 2022 for specification meeting. Expected BID Specification Committee meeting date the 15th of August 2022.
077510100630	Upgrading network Uitsig Caledon	Caledon	Electricity Distribution	Loans	1 100 000	1 100 000	-	-	-	-	1 100 000,00	100%	Tender document submitted on the 27th of July 2022 for specification meeting. Expected BID Specification Committee meeting date the 15th of August 2022.
077510200611	Highmast lighting	Grabouw	Electricity Distribution	MIG	8 613 344	8 613 344	337 301	-	337 301	500 000	8 276 042,82	96%	Tender closed on the 1st of July 2022 and expected Bid Evaluation Committee meeting date is the 10th of August 2022 and the Bid Adjudication Committee meeting on the 12th of August 2022.
077510200615				Capital out of Revenue	1 019 437	1 019 437	-	-	-	60 000	1 019 437,00	100%	Tender closed on the 1st of July 2022 and expected Bid Evaluation Committee meeting date is the 10th of August 2022 and the Bid Adjudication Committee meeting on the 12th of August 2022.
077510300650	Replace overhead line Protea and Disa street	Villiersdorp	Electricity Distribution	Capital out of Revenue	2 600 000	2 600 000	-	-	-	-	2 600 000,00	100%	Tender document submitted on the 27th of July 2022 for specification meeting. Expected BID Specification Committee meeting date the 15th of August 2022.
077510400630	Replace MV and LV Overhead networks.	Riviersonderend	Electricity Distribution	Capital out of Revenue	600 000	600 000	-	-	-	-	600 000,00	100%	Tender document submitted on the 27th of July 2022 for specification meeting. Expected BID Specification Committee meeting date the 15th of August 2022.
077510500611	Replace Overhead line Caledon street	Greyton/Genadendal	Electricity Distribution	Loans	2 750 371	2 750 371	-	-	-	-	2 750 371,00	100%	Tender document submitted on 7th July 2022 and the Bid Specification Committee meeting date the 26th of July 2022. Tender to be advertised on the 10th of August 2022.
077510500634	Replace and upgrade MV and LV Networks Caledon street	Greyton/Genadendal	Electricity Distribution	Loans Roll-Over	2 750 371	2 750 371	-	-	-	-	2 750 371,00	100%	Tender document submitted on 7th July 2022 and the Bid Specification Committee meeting date the 26th of July 2022. Tender to be advertised on the 10th of August 2022.
077510500656	Electrification of Greyton Madiba Park	Greyton/Genadendal	Electricity Distribution	Loans	1 600 000	1 600 000	-	-	-	-	1 600 000,00	100%	Tender document submitted on the 27th of July 2022 for specification meeting. Expected BID Specification Committee meeting date the 15th of August 2022.
<b>Subtotal</b>					<b>21 733 523</b>	<b>21 733 523</b>	<b>337 301</b>	<b>-</b>	<b>337 301</b>	<b>560 000</b>	<b>21 396 222</b>	<b>98%</b>	
<b>SEWERAGE</b>													
076010101633	Caledon - Bulk outfall sewer	Caledon	Sewerage: Networks	Loans Roll-Over	3 791 615	3 791 615	-	-	-	-	3 791 615,00	100%	The award of the professional services to Element Consulting Engineers has been retracted and the professional services has since been awarded to Niel Lyners & Associates. This project is delayed as result of the Element Consulting Engineers issue. The construction procurement process has started and the projected construction start date is February 2023.
076010101634				Loans Roll-Over	7 509 834	7 509 834	-	-	-	-	7 509 834	100%	The award of the professional services to Element Consulting Engineers has been retracted, and the professional services has since been awarded to Niel Lyners & Associates. This project is delayed as result of the Element Consulting Engineers issue. The construction procurement process has started and the projected construction start date is February 2023
076011101631	Upgrade waste water treatment plant ph 4	Caledon	Sewerage: Treatment Works	Loans	12 584 512	12 584 512	-	-	-	1 048 709	12 584 512,00	100%	Phase 4 implementation is in progress and will be completed by June 2023.
076011401634	Riviersonderend WWTW upgrade	Riviersonderend	Sewerage: Treatment Works	Loans	4 802 917	4 802 917	-	-	-	-	4 802 917	100%	Botrivier and RSE tender will be combined. Developing sourcing strategy to be included in the tender document. The consultant will be appointed after completion of Tech01 tender evaluation.

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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>SEWERAGE</b>													
076011501630	Upgrading waste water treatment plant	Greyton/Genadendal	Sewerage: Treatment Works	MIG	3 403 900	3 403 900	-	-	-	850 975	3 403 900	100%	Both the Civil, Mechanical and Electrical contractors is appointed. Civil work construction in progress. Mechanical and Electrical contractor busy with designs.
076011501631				Loans Roll-Over	9 929 837	9 929 837	-	-	-	-	9 929 837	100%	Both the Civil, Mechanical and Electrical contractors is appointed. Civil work construction in progress. Mechanical and Electrical contractor busy with designs.
076011501632	Greyton WWTW Fence	Greyton/Genadendal	Sewerage: Treatment Works	Loans	808 885	808 885	-	-	-	-	808 885	100%	Drafting tender for Bid Specification Committee meeting submission.
076011701630	Upgrading of waste water treatment plant Phase 1	Botrivier	Sewerage: Treatment Works	Loans	4 190 207	4 190 207	-	-	-	-	4 190 207	100%	Botrivier and RSE tender will be combined. Developing sourcing strategy to be included in the tender document. The consultant will be appointed after completion of Tech01 tender evaluation.
076011701633	Upgrading of waste water treatment plant Phase 2 (Investigate, prelim design)	Botrivier	Sewerage: Treatment Works	Loans	500 000	500 000	-	-	-	-	500 000,00	100%	Consultant to be appointed for planning of phase 2 after evaluation of Tech01 tenders.
076012701620	Septic tank eradication	Botrivier	Sewerage: Tank Services	Loans	2 100 000	2 100 000	-	-	-	-	2 100 000,00	100%	The tender for phase 2 was due for implementation in the 2021 - 2022 financial year but the tender was not awarded and must be cancelled. The tender will be readvertised for implementation in the 2022 - 2023 financial year.
<b>Subtotal</b>					<b>49 621 707</b>	<b>49 621 707</b>	-	-	-	<b>1 899 684</b>	<b>49 621 707</b>	<b>100%</b>	
<b>TWK HOUSING</b>													
073012101212	Caledon Riemvasmaak Planning	Caledon	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012200112	Rooidakke 1169: Installation of Civil Engineering Services (Water)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
073012200212	Rooidakke 1169: Installation of Civil Engineering Services (Sewerage)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
073012200312	Rooidakke 1169: Installation of Civil Engineering Services (Road)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
073012200412	Rooidakke 1169: Installation of Civil Engineering Services (Stormwater)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
073012200512	Villiersdorp Berg en Dal : Installation of Civil Engineering (Water)	Grabouw	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012200612	Villiersdorp Berg en Dal : Installation of Civil Engineering (Sewerage)	Grabouw	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012200712	Villiersdorp Berg en Dal : Installation of Civil Engineering (Stormwater)	Grabouw	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012200812	Villiersdorp Berg en Dal : Installation of Civil Engineering (Roads)	Grabouw	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012200912	Grabouw - Gypsey Queen Planning	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	-	-	-	-	1 000 000	100%	
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	-	-	-	-	3 000 000	100%	

**THEEWATERSKLOOF MUNICIPALITY**  
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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>TWK HOUSING</b>													
073012301242	Villiersdorp Destiny Farm: Installation of Civil Engineering (Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	-	-	-	-	250 000	100%	
073012301612	Villiersdorp Destiny Farm: Installation of Civil Engineering (Sewerage)	Villiersdorp	Human Settlements	Housing	250 000	250 000	-	-	-	-	250 000	100%	
073012302212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Roads)	Villiersdorp	Human Settlements	Housing	250 000	250 000	-	-	-	-	250 000	100%	
073012303212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Storm Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	-	-	-	-	250 000	100%	
073012501212	Greyton 595: Planning	Greyton/Genadendal	Human Settlements	Housing	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	
073012700112	Botrivier Beaumont (New France): Installation of Civil Engineering ( Water)	Botrivier	Human Settlements	Housing	125 000	125 000	-	-	-	-	125 000	100%	
073012700213	Botrivier Beaumont (New France): Installation of Civil Engineering (Sewerage)	Botrivier	Human Settlements	Housing	125 000	125 000	-	-	-	-	125 000	100%	
073012700312	Botrivier Beaumont (New France): Installation of Civil Engineering (Stormwater)	Botrivier	Human Settlements	Housing	125 000	125 000	-	-	-	-	125 000	100%	
073012700412	Botrivier Beaumont (New France): Installation of Civil Engineering (Roads)	Botrivier	Human Settlements	Housing	125 000	125 000	-	-	-	-	125 000	100%	
<b>Subtotal</b>					<b>21 500 000</b>	<b>21 500 000</b>	-	-	-	-	<b>21 500 000</b>	<b>100%</b>	
<b>SOLID WASTE</b>													
07551100151	Caledon WTF & MRF Entrance N2	Caledon	Refuse Sites	Loans	926 100	926 100	-	-	-	-	926 100	100%	Submitted designs to SANRAL waiting on approval before the tender can be finalised.
075511401910	RSE WTF & MRF Phase 4	Riviersonderend	Refuse Sites	Loans	3 538 000	3 538 000	-	-	-	-	3 538 000	100%	Consultant busy with drafting the tender document for the Bid Specification Committee meeting submission.
075511401911	RSE WTF & MRF Phase 3	Riviersonderend	Refuse Sites	Loans	2 907 809	2 907 809	-	-	-	-	2 907 809	100%	Contractor to complete layer works in September 2022.
<b>Subtotal</b>					<b>7 371 909</b>	<b>7 371 909</b>	-	-	-	-	<b>7 371 909</b>	<b>100%</b>	
<b>SPORTFIELDS</b>													
072024201030	Grabouw sport ground upgrading	Grabouw	Sports and Culture	MIG	500 000	500 000	-	-	-	-	500 000	100%	The budget for this project will be increased to the full value of the ring fenced funding with the adjustment budget. Planning is underway to register the project with MIG and than the procurement process will follow in November 2022.
<b>Subtotal</b>					<b>500 000</b>	<b>500 000</b>	-	-	-	-	<b>500 000</b>	<b>100%</b>	

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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>FLEET</b>													
072513000014	Upgrade of Fleet	Theewaterskloof	Fleet	Loans	4 100 000	4 100 000	-	936 994,00	-	-	3 163 006	77%	Order already issued for two motorcars (Mayor and Speaker) to the value of R 1 million. Obtaining quotations out of RT57 Transversal Tender for purchase of vehicles.
077511201414	Personell Bucket (Street Lights)	Grabouw	Electricity: Street Lights	Loans Roll-Over	950 000	950 000	-	-	-	950 000,00	950 000	100%	Fleet manager to order items on the RT57 Transversal Tender.
077511201444	Vehicle (Street Lights)	Grabouw	Electricity: Street Lights	Loans Roll-Over	600 000	600 000	-	-	-	600 000,00	600 000	100%	Fleet manager to order items on the RT57 Transversal Tender.
<b>Subtotal</b>					<b>5 650 000</b>	<b>5 650 000</b>	<b>-</b>	<b>936 994</b>	<b>-</b>	<b>1 550 000</b>	<b>4 713 006</b>	<b>83%</b>	
<b>OFFICE EQUIPMENT</b>													
071030900540	Furniture and Office Equipment (New)	Administration	Internal Audit	Capital out of Revenue	6 300	6 300	-	-	-	-	6 300	100%	
071030900450	Computer Equipment (New)	Administration	Internal Audit	Capital out of Revenue	18 000	18 000	-	-	-	-	18 000	100%	
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	10 500	10 500	-	-	-	-	10 500	100%	
071520900540	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	55 005	55 005	-	-	-	-	55 005	100%	Orders to be generated for insurance claims TWK00262/011/2022 theft of air conditioners at traffic Caledon and Grabouw.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	-	-	-	-	50 000	100%	Orders to be generated for insurance claims TWK00265/0001/2023 theft of air conditioner at town planning and TWK00258/0100/2022 - theft of high pressure cleaner and saw.
071522900540	Machinery and Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	97 000	97 000	-	-	-	-	97 000	100%	
072012300550	Furniture and Office Equipment (Upgrade)	Villiersdorp	LED	Capital out of Revenue	500 000	500 000	-	-	-	-	500 000	100%	
072017001550	Machinery and Equipment (New)	Theewaterskloof	Town Administration	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	TWK 2 quotation submitted and to be advertised by the 12th of August 2022.
072017101550	Machinery and Equipment (Renewal)	Caledon	Town Administration	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072017201550	Machinery and Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	84 500	84 500	-	-	-	-	84 500	100%	
072017201560	Machinery and Equipment (Renewal)	Grabouw	Town Administration	Capital out of Revenue	60 000	60 000	-	-	-	-	60 000	100%	

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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 August 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>OFFICE EQUIPMENT</b>													
072017301550	Machinery and Equipment (Renewal)	Villiersdorp	Town Administration	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072017400453	Computer Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	50 000	50 000	-	-	-	-	50 000	100%	Funds was originally budgeted for computer equipment for the Libraries and after the approval of the 2022-23 final budget, a new project was identified. The description of the new project has to be corrected during the Adjustment Budget.
072017400543	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	50 000	50 000	-	-	-	-	50 000	100%	Funds was originally budgeted for computer equipment for the Libraries and after the approval of the 2022-23 final budget, a new project was identified. The description of the new project has to be corrected during the Adjustment Budget.
072018900530	Furniture and Office Equipment (Renewal)	Administration	Human Resources	Capital out of Revenue	7 700	7 700	-	-	-	-	7 700	100%	
072018900540	Furniture and Office Equipment (New)	Administration	Human Resources	Capital out of Revenue	6 200	6 200	-	-	-	-	6 200	100%	
072023000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	ICT is making an assessment with all other departments of the total need so that quotations can be sought for the whole organisation at once.
072023100451	Computer Equipment (New)	Caledon	ICT	EPWP Grant	18 000	18 000	-	-	-	-	18 000	100%	ICT is making an assessment with all other departments of the total need so that quotations can be sought for the whole organisation at once.
072025900540	Furniture and Office Equipment (New)	Administration	Development and Community Services	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072513000540	Furniture and Office Equipment (New)	Theewaterskloof	Fleet	Capital out of Revenue	3 500	3 500	-	-	-	-	3 500	100%	
072515100540	Furniture and Office Equipment (New)	Caledon	Disaster Management	Capital out of Revenue	6 000	6 000	-	-	-	-	6 000	100%	
072517101550	Machinery and Equipment (New)	Caledon	Nature Reserve	Capital out of Revenue	15 000	15 000	-	-	-	-	15 000	100%	
072520500542	Furniture and Office Equipment (New)	Greyton/Genadendal	Library Services	Library	35 000	35 000	-	-	-	-	35 000	100%	
072521001550	Machinery and Equipment (New)	Theewaterskloof	Traffic Services	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072522001550	Machinery and Equipment (New)	Theewaterskloof	Law Enforcement	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072523201550	Machinery and Equipment (New)	Grabouw	Motor Licensing and Testing Station	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
072524001550	Machinery and Equipment (New)	Theewaterskloof	Animal Control and Pounds	Capital out of Revenue	20 800	20 800	-	-	-	-	20 800	100%	
073011101560	Machinery and Equipment (Renewal)	Caledon	Technical Services and Planning	Capital out of Revenue	16 000	16 000	-	-	-	-	16 000	100%	
073014000550	Furniture and Office Equipment (Upgrade)	Theewaterskloof	Town Planning	Capital out of Revenue	6 000	6 000	-	-	-	-	6 000	100%	
077510001553	Machinery and Equipment (New)	Theewaterskloof	Electricity Distribution	Capital out of Revenue	4 000 000	4 000 000	-	-	-	-	4 000 000	100%	
077510101550	Machinery and Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	100 000	100 000	-	-	-	-	100 000	100%	
				<b>Subtotal</b>	<b>6 015 505</b>	<b>6 015 505</b>	-	-	-	-	<b>6 015 505</b>	<b>100%</b>	
<b>GRAND TOTAL CAPITAL BUDGET</b>					<b>158 777 533</b>	<b>158 777 533</b>	<b>522 080</b>	<b>936 994</b>	<b>522 080</b>	<b>4 426 351</b>	<b>157 318 459</b>	<b>99%</b>	

## SECTION 3 - OPERATING REVENUE AND EXPENDITURE

### Financial Performance (revenue and expenditure by municipal vote)

The municipal votes are in accordance with the GFS classification.

WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Directorate Finance	228 403	267 083	267 083	45 435	45 435	46 199	(764)	-1,7%	267 083
Vote 2 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	128 712	130 262	130 262	10 119	10 119	12 704	(2 585)	-20,3%	130 262
Vote 5 - Environmental protection	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Municipal Manager	733	1 140	1 140	-	-	64	(64)	-100,0%	1 140
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Directorate Technical Services and Planning	40 358	59 604	59 604	100	100	1 809	(1 709)	-94,5%	59 604
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	52 274	54 810	54 810	3 644	3 644	9 079	(5 435)	-59,9%	54 810
Vote 13 - Waste water management	51 202	53 032	53 032	5 743	5 743	8 960	(3 217)	-35,9%	53 032
Vote 14 - Water	91 577	96 299	96 299	5 353	5 353	10 808	(5 455)	-50,5%	96 299
Vote 15 - Directorate Development and Community Services	25 151	40 544	40 544	553	553	3 255	(2 702)	-83,0%	40 544
<b>Total Revenue by Vote</b>	<b>618 412</b>	<b>702 775</b>	<b>702 775</b>	<b>70 946</b>	<b>70 946</b>	<b>92 878</b>	<b>(21 932)</b>	<b>-23,6%</b>	<b>702 775</b>
<b>Expenditure by Vote</b>									
Vote 1 - Directorate Finance	71 246	71 772	71 772	4 711	4 711	5 446	(735)	-13,5%	71 772
Vote 2 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	100 764	124 459	124 459	967	967	12 541	(11 574)	-92,3%	124 459
Vote 5 - Environmental protection	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Municipal Manager	8 909	13 549	13 549	785	785	955	(171)	-17,9%	13 549
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Directorate Technical Services and Planning	33 491	46 188	46 188	2 553	2 553	3 638	(1 085)	-29,8%	46 188
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	48 729	68 625	68 625	2 730	2 730	5 386	(2 656)	-49,3%	68 625
Vote 13 - Waste water management	51 607	51 559	51 559	3 238	3 238	4 116	(878)	-21,3%	51 559
Vote 14 - Water	65 225	66 577	66 577	2 835	2 835	6 337	(3 502)	-55,3%	66 577
Vote 15 - Directorate Development and Community Services	193 825	228 873	228 873	15 024	15 024	17 739	(2 714)	-15,3%	228 873
<b>Total Expenditure by Vote</b>	<b>573 796</b>	<b>671 602</b>	<b>671 602</b>	<b>32 843</b>	<b>32 843</b>	<b>56 158</b>	<b>(23 315)</b>	<b>-41,5%</b>	<b>671 602</b>
<b>Surplus/ (Deficit) for the year</b>	<b>44 616</b>	<b>31 173</b>	<b>31 173</b>	<b>38 103</b>	<b>38 103</b>	<b>36 720</b>	<b>1 383</b>	<b>3,8%</b>	<b>31 173</b>

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



## Financial Performance (revenue and expenditure)

WC031 Theewaterskloof - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	128 342	138 377	138 377	42 562	42 562	11 614	30 948	266%	138 377
Service charges - electricity revenue	115 116	125 983	125 983	10 119	10 119	10 992	(873)	-8%	125 983
Service charges - water revenue	79 520	85 576	85 576	5 353	5 353	6 518	(1 166)	-18%	85 576
Service charges - sanitation revenue	38 290	39 524	39 524	5 743	5 743	3 558	2 185	61%	39 524
Service charges - refuse revenue	37 773	39 642	39 642	3 644	3 644	3 012	632	21%	39 642
Rental of facilities and equipment	2 074	2 189	2 189	137	137	182	(46)	-25%	2 189
Interest earned - external investments	9 580	10 200	10 200	836	836	850	(14)	-2%	10 200
Interest earned - outstanding debtors	16 944	22 472	22 472	1 935	1 935	1 873	63	3%	22 472
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 507	15 355	15 355	343	343	1 306	(963)	-74%	15 355
Licences and permits	36	23	23	0	0	2	(2)	-98%	23
Agency services	6 662	8 848	8 848	12	12	756	(744)	-98%	8 848
Transfers and subsidies	127 279	146 021	146 021	-	-	50 384	(50 384)	-100%	146 021
Other revenue	11 558	18 682	18 682	263	263	1 055	(792)	-75%	18 682
Gains	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>576 682</b>	<b>652 893</b>	<b>652 893</b>	<b>70 946</b>	<b>70 946</b>	<b>92 102</b>	<b>(21 156)</b>	<b>-23%</b>	<b>652 893</b>
<b>Expenditure By Type</b>									
Employee related costs	227 590	275 056	275 056	20 680	20 680	20 880	(200)	-1%	275 056
Remuneration of councillors	11 900	13 556	13 556	1 018	1 018	950	69	7%	13 556
Debt impairment	90 149	63 104	63 104	5 259	5 259	5 259	(0)	0%	63 104
Depreciation & asset impairment	23 281	29 311	29 311	1 769	1 769	2 443	(673)	-28%	29 311
Finance charges	10 250	25 189	25 189	-	-	2 099	(2 099)	-100%	25 189
Bulk purchases - electricity	78 389	96 105	96 105	-	-	10 120	(10 120)	-100%	96 105
Inventory consumed	33 324	37 600	37 600	916	916	4 825	(3 910)	-81%	37 600
Contracted services	41 165	57 585	57 585	1 627	1 627	2 877	(1 250)	-43%	57 585
Transfers and subsidies	1 761	8 735	8 735	5	5	790	(785)	-99%	8 735
Other expenditure	55 988	65 361	65 361	1 569	1 569	5 915	(4 346)	-73%	65 361
Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>573 796</b>	<b>671 602</b>	<b>671 602</b>	<b>32 843</b>	<b>32 843</b>	<b>56 158</b>	<b>(23 315)</b>	<b>-42%</b>	<b>671 602</b>
<b>Surplus/(Deficit)</b>	<b>2 886</b>	<b>(18 709)</b>	<b>(18 709)</b>	<b>38 103</b>	<b>38 103</b>	<b>35 944</b>	<b>2 159</b>	<b>0</b>	<b>(18 709)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41 280	47 882	47 882	-	-	745	(745)	(0)	47 882
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	450	2 000	2 000	-	-	31	(31)	(0)	2 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>44 616</b>	<b>31 173</b>	<b>31 173</b>	<b>38 103</b>	<b>38 103</b>	<b>36 720</b>			<b>31 173</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>44 616</b>	<b>31 173</b>	<b>31 173</b>	<b>38 103</b>	<b>38 103</b>	<b>36 720</b>			<b>31 173</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 616</b>	<b>31 173</b>	<b>31 173</b>	<b>38 103</b>	<b>38 103</b>	<b>36 720</b>			<b>31 173</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>44 616</b>	<b>31 173</b>	<b>31 173</b>	<b>38 103</b>	<b>38 103</b>	<b>36 720</b>			<b>31 173</b>

The year to date revenue is 10% of the original budget of R 703 million. The expenditure is 42% below the year to date budget.

## Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11 486	12 056	12 056	906	906	844	61	7%	12 056
Pension and UIF Contributions	99	-	-	-	-	-	-	-	-
Medical Aid Contributions	98	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	823	178	178	12	12	12	(0)	-1%	178
Cellphone Allowance	1 343	1 322	1 322	100	100	93	7	8%	1 322
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>13 849</b>	<b>13 556</b>	<b>13 556</b>	<b>1 018</b>	<b>1 018</b>	<b>950</b>	<b>69</b>	<b>7%</b>	<b>13 556</b>
<b>% increase</b>		<b>-2,1%</b>	<b>-2,1%</b>						<b>-2,1%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	1 967	5 349	5 349	(118)	(118)	406	(524)	-129%	5 349
Pension and UIF Contributions	2 264	174	174	-	-	13	(13)	-100%	174
Medical Aid Contributions	1 006	58	58	-	-	4	(4)	-100%	58
Overtime	5	-	-	-	-	-	-	-	-
Performance Bonus	116	512	512	-	-	39	(39)	-100%	512
Motor Vehicle Allowance	422	869	869	-	-	66	(66)	-100%	869
Cellphone Allowance	27	94	94	-	-	7	(7)	-100%	94
Housing Allowances	12	-	-	-	-	-	-	-	-
Other benefits and allowances	232	85	85	-	-	6	(6)	-100%	85
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	81	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>6 133</b>	<b>7 140</b>	<b>7 140</b>	<b>(118)</b>	<b>(118)</b>	<b>542</b>	<b>(660)</b>	<b>-122%</b>	<b>7 140</b>
<b>% increase</b>		<b>16,4%</b>	<b>16,4%</b>						<b>16,4%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	52 990	179 807	179 807	14 349	14 349	13 649	700	5%	179 807
Pension and UIF Contributions	9 093	31 183	31 183	2 272	2 272	2 367	(95)	-4%	31 183
Medical Aid Contributions	2 966	8 947	8 947	764	764	679	85	13%	8 947
Overtime	2 312	9 710	9 710	1 108	1 108	737	371	50%	9 710
Performance Bonus	251	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3 152	10 801	10 801	905	905	820	85	10%	10 801
Cellphone Allowance	361	801	801	79	79	61	19	30%	801
Housing Allowances	566	880	880	84	84	67	17	26%	880
Other benefits and allowances	2 253	8 171	8 171	848	848	620	228	37%	8 171
Payments in lieu of leave	1 489	1 500	1 500	296	296	114	182	160%	1 500
Long service awards	315	1 615	1 615	92	92	123	(31)	-25%	1 615
Post-retirement benefit obligations	-	14 500	14 500	-	-	1 101	(1 101)	-100%	14 500
<b>Sub Total - Other Municipal Staff</b>	<b>75 748</b>	<b>267 916</b>	<b>267 916</b>	<b>20 798</b>	<b>20 798</b>	<b>20 338</b>	<b>460</b>	<b>2%</b>	<b>267 916</b>
<b>% increase</b>		<b>253,7%</b>	<b>253,7%</b>						<b>253,7%</b>
<b>Total Parent Municipality</b>	<b>95 730</b>	<b>288 612</b>	<b>288 612</b>	<b>21 698</b>	<b>21 698</b>	<b>21 830</b>	<b>(132)</b>	<b>-1%</b>	<b>288 612</b>
		<b>201,5%</b>	<b>201,5%</b>						<b>201,5%</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>95 730</b>	<b>288 612</b>	<b>288 612</b>	<b>21 698</b>	<b>21 698</b>	<b>21 830</b>	<b>(132)</b>	<b>-1%</b>	<b>288 612</b>
<b>% increase</b>		<b>201,5%</b>	<b>201,5%</b>						<b>201,5%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>81 881</b>	<b>275 056</b>	<b>275 056</b>	<b>20 680</b>	<b>20 680</b>	<b>20 880</b>	<b>(200)</b>	<b>-1%</b>	<b>275 056</b>

The payroll report is required by section 66 of the MFMA. Payday is split into two companies, namely permanent and temporary workers. The active permanent employees on the system are 667 of which 27 are council members and 640 are permanent workers. The active temporary workers on the system are 421. The active permanent employees include 2 new appointments and 2 resignation and the active temporary workers include 96 new employees and 226 contracts that expired for the month of July 2022.

The total Salary, allowances & benefits for managers and staff amounts to R 21 million for the month. Overtime for July 2022 amounts to R 1 million.

## Expenditure on Repairs & Maintenance by asset class

**WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July**

Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>83 053</b>	<b>95 269</b>	<b>95 269</b>	<b>6 229</b>	<b>6 229</b>	<b>7 820</b>	<b>1 591</b>	<b>20,3%</b>	<b>95 269</b>
Roads Infrastructure	23 281	25 445	25 445	2 233	2 233	2 088	(145)	-6,9%	25 445
Roads	23 171	25 330	25 330	2 233	2 233	2 073	(160)	-7,7%	25 330
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	110	115	115	-	-	15	15	100,0%	115
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	70	175	175	-	-	9	9	100,0%	175
Drainage Collection	10	5	5	-	-	0	0	100,0%	5
Storm water Conveyance	60	170	170	-	-	8	8	100,0%	170
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	13 080	17 329	17 329	724	724	1 453	728	50,1%	17 329
LV Networks	13 080	17 329	17 329	724	724	1 453	728	50,1%	17 329
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	16 447	18 473	18 473	1 245	1 245	1 527	282	18,5%	18 473
Dams and Weirs	24	26	26	-	-	1	1	100,0%	26
Water Treatment Works	3 638	4 272	4 272	241	241	317	76	24,0%	4 272
Distribution	12 785	14 175	14 175	1 004	1 004	1 209	204	16,9%	14 175
Sanitation Infrastructure	26 747	29 198	29 198	1 921	1 921	2 365	444	18,8%	29 198
Pump Station	194	283	283	7	7	35	28	79,6%	283
Reticulation	18 528	19 989	19 989	1 444	1 444	1 654	210	12,7%	19 989
Waste Water Treatment Works	8 025	8 926	8 926	469	469	676	207	30,6%	8 926
Solid Waste Infrastructure	3 427	4 648	4 648	106	106	379	272	71,9%	4 648
Landfill Sites	3 419	4 638	4 638	106	106	377	271	71,8%	4 638
Waste Drop-off Points	8	10	10	-	-	1	1	100,0%	10
<b>Community Assets</b>	<b>11 528</b>	<b>13 745</b>	<b>13 745</b>	<b>727</b>	<b>727</b>	<b>1 020</b>	<b>293</b>	<b>28,7%</b>	<b>13 745</b>
Community Facilities	10 902	12 960	12 960	726	726	959	233	24,3%	12 960
Halls	1 649	1 674	1 674	108	108	125	16	13,1%	1 674
Museums	3	0	0	-	-	0	0	100,0%	0
Libraries	289	100	100	-	-	9	9	100,0%	100
Cemeteries/Crematoria	129	361	361	1	1	24	23	96,8%	361
Public Open Space	7 839	9 561	9 561	546	546	716	170	23,8%	9 561
Nature Reserves	943	960	960	71	71	69	(2)	-3,1%	960
Public Ablution Facilities	49	104	104	-	-	6	6	100,0%	104
Markets	-	0	0	-	-	0	0	100,0%	0
Taxi Ranks/Bus Terminals	1	199	199	-	-	10	10	100,0%	199
Sport and Recreation Facilities	626	785	785	1	1	61	60	98,8%	785
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	626	785	785	1	1	61	60	98,8%	785
<b>Investment properties</b>	<b>-</b>	<b>80</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>100,0%</b>	<b>80</b>
Revenue Generating	-	80	80	-	-	4	4	100,0%	80
Improved Property	-	80	80	-	-	4	4	100,0%	80
<b>Other assets</b>	<b>9 445</b>	<b>11 125</b>	<b>11 125</b>	<b>323</b>	<b>323</b>	<b>783</b>	<b>460</b>	<b>58,7%</b>	<b>11 125</b>
Operational Buildings	8 332	10 459	10 459	270	270	738	468	63,4%	10 459
Municipal Offices	7 809	9 890	9 890	267	267	679	412	60,6%	9 890
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	524	569	569	3	3	60	56	94,3%	569
Housing	1 113	667	667	53	53	45	(8)	-18,4%	667
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	1 113	667	667	53	53	45	(8)	-18,4%	667
<b>Intangible Assets</b>	<b>7 741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights	7 741	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Computer Software and Applications	7 741	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	<b>306</b>	<b>273</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>15</b>	<b>100,0%</b>	<b>273</b>
Furniture and Office Equipment	306	273	273	-	-	15	15	100,0%	273
<b>Machinery and Equipment</b>	<b>806</b>	<b>1 056</b>	<b>1 056</b>	<b>19</b>	<b>19</b>	<b>56</b>	<b>37</b>	<b>65,4%</b>	<b>1 056</b>
Machinery and Equipment	806	1 056	1 056	19	19	56	37	65,4%	1 056
<b>Transport Assets</b>	<b>4 864</b>	<b>5 233</b>	<b>5 233</b>	<b>120</b>	<b>120</b>	<b>280</b>	<b>160</b>	<b>57,3%</b>	<b>5 233</b>
Transport Assets	4 864	5 233	5 233	120	120	280	160	57,3%	5 233
<b>Total Repairs and Maintenance Expenditure</b>	<b>117 743</b>	<b>126 780</b>	<b>126 780</b>	<b>7 419</b>	<b>7 419</b>	<b>9 978</b>	<b>2 559</b>	<b>25,6%</b>	<b>126 780</b>

## SECTION 4 - CASH AND INVESTMENTS

### Cash Flow

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

WC031 Theewaterskloof - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	118 587	121 615	121 615	7 595	7 595	10 207	(2 612)	-26%	121 615
Service charges	230 220	255 509	255 509	16 141	16 141	21 163	(5 023)	-24%	255 509
Other revenue	23 533	31 182	31 182	716	716	2 118	(1 402)	-66%	31 182
Transfers and Subsidies - Operational	125 460	146 021	146 021	-	-	48 674	(48 674)	-100%	146 021
Transfers and Subsidies - Capital	54 915	49 882	49 882	-	-	16 627	(16 627)	-100%	49 882
Interest	16 798	29 950	29 950	1 314	1 314	2 496	(1 182)	-47%	29 950
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(484 861)	(537 052)	(537 052)	(50 599)	(50 599)	(44 896)	5 703	-13%	(537 052)
Finance charges	(10 250)	(15 621)	(15 621)	-	-	-	-	-	(15 621)
Transfers and Grants	(1 761)	(8 735)	(8 735)	(5)	(5)	(790)	(785)	99%	(8 735)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>72 640</b>	<b>72 751</b>	<b>72 751</b>	<b>(24 838)</b>	<b>(24 838)</b>	<b>55 599</b>	<b>80 437</b>	<b>145%</b>	<b>72 751</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	394	394	-	394	#DIV/0!	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(0)	(624)	(624)	-	-	-	-	-	(624)
<b>Payments</b>									
Capital assets	(91 740)	(56 570)	(56 570)	(522)	(522)	(2 471)	(1 949)	79%	(56 570)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(91 740)</b>	<b>(57 194)</b>	<b>(57 194)</b>	<b>(128)</b>	<b>(128)</b>	<b>(2 471)</b>	<b>(2 342)</b>	<b>95%</b>	<b>(57 194)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	34 863	50 105	50 105	-	-	-	-	-	50 105
Increase (decrease) in consumer deposits	136	254	254	41	41	21	20	93%	254
<b>Payments</b>									
Repayment of borrowing	(14 089)	(18 805)	(18 805)	-	-	-	-	-	(18 805)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>20 909</b>	<b>31 554</b>	<b>31 554</b>	<b>41</b>	<b>41</b>	<b>21</b>	<b>(20)</b>	<b>-93%</b>	<b>31 554</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 810</b>	<b>47 111</b>	<b>47 111</b>	<b>(24 926)</b>	<b>(24 926)</b>	<b>53 149</b>			<b>47 111</b>
Cash/cash equivalents at beginning:	164 090	159 277	159 277	165 982	165 982	159 277			159 277
Cash/cash equivalents at month/year end:	165 900	206 389	206 389		141 057	212 427			206 389

<b>Cash/cash equivalents at the month/year end:</b>	<b>141 056 765</b>
Unspent grants	-1 382 652
Contribution CRR	37 219 568
Sinking Fund Investment	12 756 712
<b>Net cash &amp; cash equivalents</b>	<b>92 463 137</b>

### **COST COVERAGE RATIO**

Formula: Cash/cash equivalents / Fixed monthly operating expenditure

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

Cash/cash equivalents	92 463 137
Fixed Monthly Operating Expenditure (budget)	47 620 631
Cost coverage ratio	59 days

## Investments

The municipality has an amount of R 49 million on call account investments, a fixed deposit of R 63 million and Sanlam Share Investment of R 189 thousand as illustrated in the table below.

The municipality's bank account per bank statement reflects a positive balance as at the end of July 2022.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
<b>Municipality</b>											
ABSA Bank 93 0013 5651	Monthly	Call deposit	Yes	Variable	3,05%		13 525	48	-	-	13 572
ABSA Bank 93 0013 5415	Monthly	Call deposit	Yes	Variable	3,10%		27 617	99	-	-	27 716
ABSA Bank 90 9522 5460	Monthly	Call deposit	Yes	Variable	2,30%		7 957	24	-	-	7 981
Standard Bank 078805570-002	Quarterly	Fixed Investment	Yes	Fixed	6,60%	25 October 2022	-	-	-	50 000	50 000
Sanlam	Semi-Annually	Variable Investment	Yes	Variable			189	-	-	-	189
Nedbank 03 7881715316 0000 44	Annually	Fixed Investment	Yes	Fixed	9,75%	04 October 2024	12 674	83	-	-	12 757
<b>Municipality sub-total</b>							<b>61 962</b>		<b>-</b>	<b>50 000</b>	<b>112 215</b>
<b>Entities</b>											
<b>Entities sub-total</b>							<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>							<b>61 962</b>		<b>-</b>	<b>50 000</b>	<b>112 215</b>

**SECTION 5 - BORROWINGS**

THEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: July 2022							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/07/2022	Interest paid	Repayments	Balance 31/07/2022
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	101487/1-5	9.46	31/12/2024	6 000	-	-	6 000
DBSA	102275/1-5	9.39 9.29	31/3/2022 31/3/2027	8 470	-	-	8 470
DBSA	102807/1-3	9.47	30/6/2028	4 532	-	-	4 532
DBSA	103108/1-2	11.38	30/9/2028	5 614	-	-	5 614
DBSA	103313/1-4	9.97 9.85	31/3/2024 31/3/2029	14 392	-	-	14 392
DBSA	103817/3	11,06	21/12/2030	7 654	-	-	7 654
STANDARD BANK	272400572/537632	12,22	30/6/2026	3 733	-	-	3 733
ABSA	40-7908-8994	10,79	27/6/2027	6 065	-	-	6 065
ABSA	387230963	10,63	27/6/2024	2 401	-	-	2 401
ABSA	3050777771	8,95	30/6/2024	904	-	-	904
ABSA	3050777789	9,19	30/6/2026	1 610	-	-	1 610
ABSA	3050777763	9,62	30/6/2029	2 588	-	-	2 588
ABSA	3052887574	9,19	30/6/2027	2 331	-	-	2 331
ABSA	3054670983	8,66	30/10/2026	11 296	-	-	11 296
ABSA	3054671133	9,19	30/10/2028	4 548	-	-	4 548
ABSA	3054671256	9,89	30/10/2031	1 824	-	-	1 824
NEDBANK	05 / 78310356050	10,45	30/6/2034	2 374	-	-	2 374
STANDARD BANK	000600694	6,63	31/12/2024	4 569	-	-	4 569
STANDARD BANK	000600703	8,26	28/6/2030	4 486	-	-	4 486
STANDARD BANK	000600712	9,76	29/6/2035	6 136	-	-	6 136
STANDARD BANK	000682253	10,79	30/12/2036	4 814	-	-	4 814
STANDARD BANK	000682253	10,79	30/12/2036	3 863	-	-	3 863
STANDARD BANK	000682253	10,79	30/12/2036	4 307	-	-	4 307
STANDARD BANK	000682253	10,79	30/12/2036	1 107	-	-	1 107
<b>Total</b>				<b>115 618</b>	<b>-</b>	<b>-</b>	<b>115 618</b>

Outstanding loans at the end of July 2022 amounts to R 116 million. Long term liabilities resulting from finance leases are excluded from the above table.

## SECTION 6 - GRANTS

**WC031 Theewaterskloof - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July**

Description	2021/22	Budget Year 2022/23							
	Preliminary Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>113 892</b>	<b>128 209</b>	<b>128 209</b>	<b>8 325</b>	<b>8 325</b>	<b>48 773</b>	<b>(40 448)</b>	<b>-82,9%</b>	<b>128 209</b>
Local Government Equitable Share	106 976	120 101	120 101	8 054	8 054	48 040	(39 986)	-83,2%	120 101
Expanded Public Works Programme [Schedule 5B]	1 537	2 059	2 059	148	148	186	(38)	-20,7%	2 059
Local Government Financial Management Grant [Schedule 5B]	1 291	1 650	1 650	51	51	149	(98)	-66,0%	1 650
Municipal Infrastructure Grant [Schedule 5B]	497	600	600	22	22	54	(32)	-59,6%	600
Municipal Infrastructure Grant [Schedule 5B] VAT	2 593	3 799	3 799	51	51	343	(293)	-85,3%	3 799
Integrated National Electrification Programme [Schedule 5B] (VAT)	276	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management	451	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	272	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>13 197</b>	<b>17 812</b>	<b>17 812</b>	<b>742</b>	<b>742</b>	<b>1 610</b>	<b>(868)</b>	<b>-53,9%</b>	<b>17 812</b>
Community Development Workers	127	112	112	-	-	10	(10)	-100,0%	112
Human Settlement Development	1 310	7 740	7 740	-	-	700	(700)	-100,0%	7 740
Library Service	9 654	9 780	9 780	742	742	884	(142)	-16,0%	9 780
Maintenance of Main Roads	113	180	180	-	-	16	(16)	-100,0%	180
Municipal Capacity Building	343	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	267	-	-	-	-	-	-	-	-
Western Cape Municipal Interventions Grant	150	-	-	-	-	-	-	-	-
FMSG	7	-	-	-	-	-	-	-	-
LG Public Employment Support Grant	1 226	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>127 089</b>	<b>146 021</b>	<b>146 021</b>	<b>9 068</b>	<b>9 068</b>	<b>50 384</b>	<b>(41 316)</b>	<b>-82,0%</b>	<b>146 021</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>23 971</b>	<b>25 347</b>	<b>25 347</b>	<b>337</b>	<b>337</b>	<b>394</b>	<b>(57)</b>	<b>-14,5%</b>	<b>25 347</b>
Municipal Infrastructure Grant [Schedule 5B]	17 289	25 329	25 329	337	337	394	(57)	-14,4%	25 329
Expanded Public Works Programme [Schedule 5B]	-	18	18	-	-	0	(0)	-100,0%	18
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	1 840	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management	3 003	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	26	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 811	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>17 309</b>	<b>22 535</b>	<b>22 535</b>	<b>-</b>	<b>-</b>	<b>351</b>	<b>(351)</b>	<b>-100,0%</b>	<b>22 535</b>
Library Service	77	35	35	-	-	1	(1)	-100,0%	35
Human Settlement Development	16 511	21 500	21 500	-	-	335	(335)	-100,0%	21 500
Regional socio economic projects	-	1 000	1 000	-	-	16	(16)	-100,0%	1 000
Emergency Disaster Relief Grant	113	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building	608	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>2 000</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>31</b>	<b>(31)</b>	<b>-100,0%</b>	<b>2 000</b>
SANRAL	-	2 000	2 000	-	-	31	(31)	-100,0%	2 000
	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>41 280</b>	<b>49 882</b>	<b>49 882</b>	<b>337</b>	<b>337</b>	<b>776</b>	<b>(439)</b>	<b>-56,5%</b>	<b>49 882</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>168 369</b>	<b>195 903</b>	<b>195 903</b>	<b>9 405</b>	<b>9 405</b>	<b>51 160</b>	<b>(41 755)</b>	<b>-81,6%</b>	<b>195 903</b>

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

## SECTION 7 - DEBTORS

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

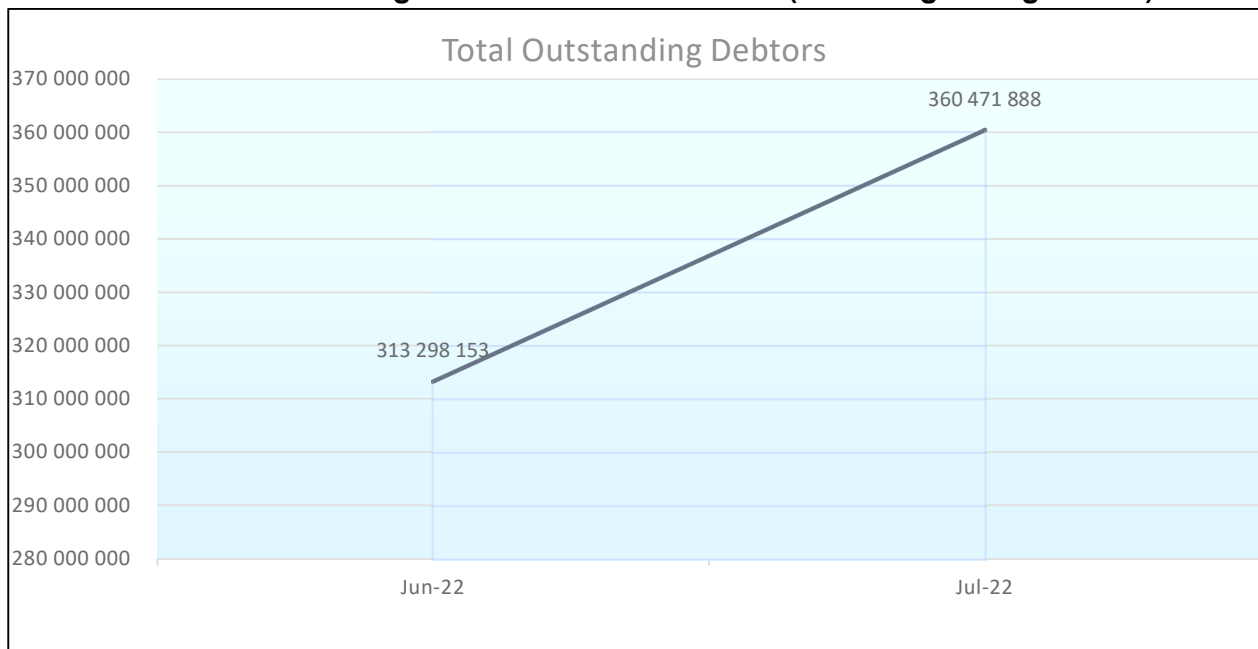
**WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July**

Description	Budget Year 2022/23									
	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
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	7 869	3 082	2 209	2 016	1 771	2 603	10 423	30 655	60 629	47 469
Trade and Other Receivables from Exchange Transactions - Electricity	6 823	1 720	551	305	110	71	355	779	10 713	1 618
Receivables from Non-exchange Transactions - Property Rates	42 641	3 360	1 517	1 461	1 332	1 581	9 314	22 930	84 136	36 617
Receivables from Exchange Transactions - Waste Water Management	6 921	1 983	1 397	1 204	1 197	1 432	9 006	42 373	65 513	55 212
Receivables from Exchange Transactions - Waste Management	4 726	2 409	1 549	1 382	1 345	1 638	8 578	49 555	71 184	62 499
Receivables from Exchange Transactions - Property Rental Debtors	83	46	38	36	32	19	92	278	623	457
Interest on Arrear Debtor Accounts	2 277	2 134	1 831	1 650	1 611	1 523	7 580	51 448	70 055	63 813
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(5 806)	317	161	45	140	115	431	2 214	(2 382)	2 946
<b>Total By Income Source</b>	<b>65 535</b>	<b>15 051</b>	<b>9 255</b>	<b>8 099</b>	<b>7 538</b>	<b>8 982</b>	<b>45 779</b>	<b>200 233</b>	<b>360 471</b>	<b>270 631</b>
<b>2021/22 - Preliminary totals only</b>	<b>25 446</b>	<b>12 615</b>	<b>8 702</b>	<b>7 852</b>	<b>9 295</b>	<b>7 871</b>	<b>43 998</b>	<b>197 519</b>	<b>313 297</b>	<b>266 534</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	8 150	736	123	361	354	335	1 190	2 209	13 457	4 448
Commercial	21 261	3 021	1 322	874	585	522	3 512	11 471	42 567	16 964
Households	30 874	9 359	6 921	6 121	5 942	7 269	37 031	170 333	273 851	226 697
Other	5 250	1 935	889	742	657	856	4 047	16 220	30 596	22 523
<b>Total By Customer Group</b>	<b>65 535</b>	<b>15 051</b>	<b>9 255</b>	<b>8 099</b>	<b>7 538</b>	<b>8 982</b>	<b>45 779</b>	<b>200 233</b>	<b>360 471</b>	<b>270 631</b>

### 7.1 Debtors as at 31 July 2022

The total debtors outstanding as at 31 July 2022 is R361 million, which represents 15% difference from the previous month. The total debtors outstanding as at 31 July 2022, which represents the increase of 15% from the previous month includes annual levies which is only payable on 30 September 2022.

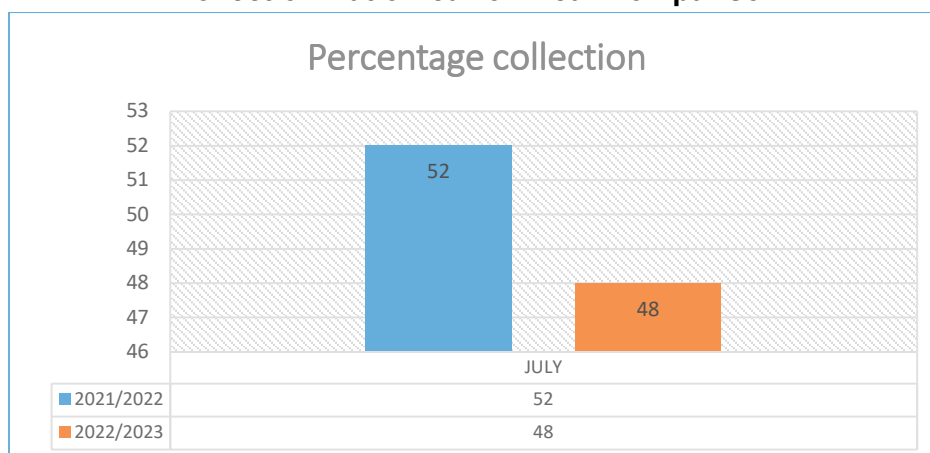
### 7.2 Movement in outstanding debtor's month-to-month (excluding arrangements)





### 7.3 Collection Ratio

#### Collection Ratio Year-on-Year Comparison



The revenue collection rate for Theewaterskloof municipality, as at 31 July 2022 is 48%, which is 4% less than the same period last year.

#### The following outstanding mechanisms will assist in the further improvement of the collection rate:

- Mayor's Pro-Poor Write-Off Initiative was ongoing until 5 August and will final statistics be reported at the end of August 2022.
- Debt Collection Tender has been advertised and the process is at evaluation phase.
- The annual property rates outstanding, as at the end of June 2022 in respect of businesses is R5.6 million which is only payable 30 September 2022.

#### Credit Control Actions for the period:

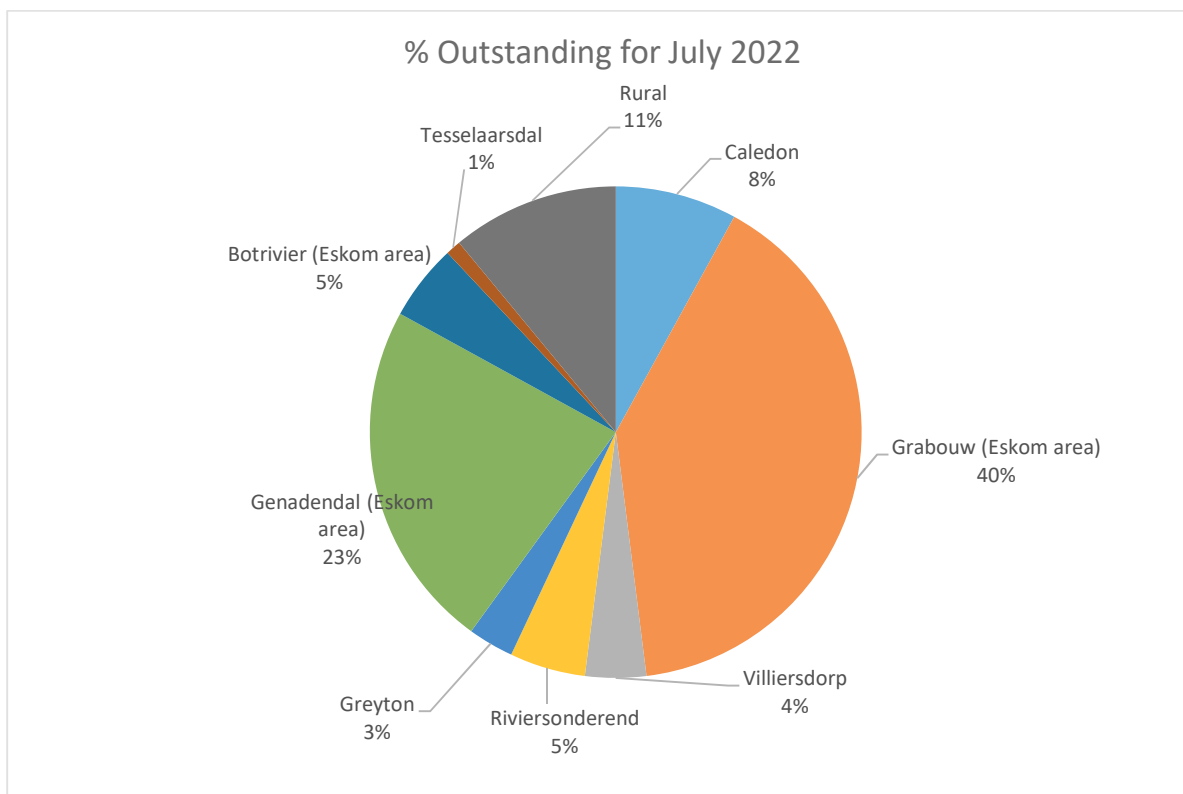
No Credit Control actions was taken for the month of July 2022 because of month and year-end procedures taking up the bulk of the month and only after completion could handwritten receipts be imported into the financial system. The Pro-Poor Write-Off initiative also was postponed with a few days.

#### 7.4 Year-to-date Collection rate per town as at 31 July 2022:

Town	% Collection July 2022	% Collection June 2022	% Collection July 2021
Caledon	48	98	43
Grabouw (Eskom area)	29	66	32
Villiersdorp	42	93	38
Riviersonderend	32	84	47
Greyton	38	96	33
Genadendal (Eskom area)	23	29	14
Botrivier (Eskom area)	33	85	38
Tesselaarsdal	9	11	5
Rural	16	86	14

### 7.5 Outstanding debt per town as at 31 July 2022:

Jul-22		
Town	Amount outstanding for July 2022	% Outstanding for July 2022
Caledon	R 31,155,341	8%
Grabouw (Eskom area)	R 142,935,709	40%
Villiersdorp	R 14,296,803	4%
Riviersonderend	R 17,306,398	5%
Greyton	R 11,047,690	3%
Genadendal (Eskom area)	R 81,652,466	23%
Botrivier (Eskom area)	R 20,999,253	5%
Tesselaarsdal	R 3,108,526	1%
Rural	R 37,969,703	11%
<b>Total</b>	<b>R 360,471,888</b>	<b>100%</b>



## SECTION 8 - CREDITORS

### WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	Budget Year 2022/23								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	-	-	-	-	-	-	-	-	-

Most creditors were paid within 30 days of receiving the relevant invoice or statement as prescribed in terms of Section 65(e) of the MFMA.

There was no Tenders awarded for the month of July 2022.

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**SECTION 10 – QUALITY CERTIFICATION**

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I, B Ngubo, the acting municipal manager of Theewaterskloof Municipality, hereby certify that – (mark as appropriate)

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

For the month of July 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Boy Ngubo

Acting Municipal Manager of Theewaterskloof Municipality (WC031)

Signature:                     *Ngubo*                    

Date:           10/08/2022          

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature:                     *AR*                    

Date:           10.08.2022.