

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

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## **INTRODUCTION / AIM**

The purpose of this report is to inform the Council on the current financial state as at 30 November 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 30 November 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 November 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 30 November 2022.**

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# BUDGET STATEMENT

## NOVEMBER 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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## TABLE OF CONTENTS

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GLOSSARY .....	1
<b>PART 1 – IN-YEAR REPORT .....</b>	<b>2</b>
Section 1 - EXECUTIVE SUMMARY .....	2
<b>PART 2 – SUPPORTING DOCUMENTATION .....</b>	<b>4</b>
Section 2 - CAPITAL EXPENDITURE .....	4
Section 3 - OPERATING REVENUE AND EXPENDITURE .....	15
Section 4 - CASH AND INVESTMENTS .....	27
Section 5 - BORROWINGS .....	29
Section 6 - GRANTS .....	30
Section 7 - DEBTORS .....	31
Section 8 - CREDITORS .....	34
Section 10 – QUALITY CERTIFICATION .....	35

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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

### SECTION 1 - EXECUTIVE SUMMARY

#### Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 30 November 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
Adjust Bud (Nov 2022)	171 783 019	712 293 981	683 121 939
Actual Result (YTD)	38 103 494	283 680 953	340 253 181
Variance	133 679 525	428 613 028	342 868 758
Variance %	78%	60%	50%

Operating revenue currently reflects a variance of 60% and operating expenditure a variance of 50%.

Particulars	Budget	Adjustment Budget	Nov-22	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	616 607 824	628 127 574	62 467 453	329 039 436	52%
Operating Expenditure (Non Cash)	54 994 365	54 994 365	2 560 147	11 213 744	20%
Total Operating Expenditure	671 602 189	683 121 939	65 027 600	340 253 181	50%
Operating Income	702 775 043	712 293 981	37 503 209	283 680 953	40%
TELEPHONE	755 582	705 582	86 921	329 449	47%
STREETLIGHTS	5 497 729	5 416 329	261 742	1 065 304	20%
FUEL	10 950 000	10 742 404	1 422 461	5 844 968	54%
Repair & Maintenance (Excl Road Surfaces & Networks)	123 818 934	122 294 041	11 343 240	45 975 086	38%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	220 001	220 001	-	40 000	18%
Other Materials - Maintenance Materials (Road Surfaces)	1 117 500	1 327 500	155 837	701 971	53%
Other Materials - Maintenance Materials (Networks)	1 624 000	1 544 000	30 171	1 080 320	70%
GRANTS INCOME	75 802 000	81 537 000	935 000	30 474 338	37%
Equitable Shares Income	120 101 000	120 101 000	-	46 839 000	39%
GRANTS EXPENDITURE	75 802 000	85 282 985	3 976 547	26 977 249	32%
Equitable Shares Expenditure	66 559 055	66 559 055	5 546 588	27 732 940	42%
Equitable Shares Expenditure Free Basic Services	53 541 945	53 541 945	3 727 542	16 776 651	31%
PAYROLL	243 453 823	242 356 413	17 495 665	96 944 274	40%
OVERTIME	9 709 871	9 709 871	979 779	5 157 664	53%
STANDBY	5 777 020	5 777 020	586 333	2 806 759	49%
EMPLOYEE RELATED COST (Non cash)	16 115 259	16 115 259	78 937	642 930	4%
Capital Expenditure (Land/Build)	8 330 737	8 362 648	1 790	1 790	0%
Capital Expenditure (Roads)	6 657 832	6 861 232	14 600	18 100	0%
Capital Expenditure (Water)	31 396 320	37 662 359	1 827 934	10 819 634	29%
Capital Expenditure (Electricity)	21 733 523	21 918 870	2 044 067	5 780 657	26%
Capital Expenditure (Sewer)	49 621 707	51 245 052	4 597 042	12 858 234	25%
Capital Expenditure (Solid Waste)	7 371 909	8 283 896	-400 237	2 374 714	29%
Capital Expenditure (Sportsfields)	500 000	500 000	-	-	0%
Capital Expenditure (Fleet)	5 650 000	6 941 375	-	-	0%
Capital Expenditure (Office Equipment)	6 015 505	7 655 468	573 101	894 356	12%
<b>Capital Expenditure Sub Total</b>	<b>137 277 533</b>	<b>149 430 901</b>	<b>8 658 297</b>	<b>32 747 484</b>	<b>22%</b>
Capital Expenditure (Housing)	21 500 000	22 352 119	-	5 356 010	24%
<b>Capital Expenditure Housing Sub Total</b>	<b>21 500 000</b>	<b>22 352 119</b>	<b>-</b>	<b>5 356 010</b>	<b>24%</b>
<b>Capital Expenditure (Total)</b>	<b>158 777 533</b>	<b>171 783 019</b>	<b>8 658 297</b>	<b>38 103 494</b>	<b>22%</b>
Investments			93 370 127		
Bank			88 426 949		
Loans			150 429 218		
Tenders Approved			4 203 610		

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 2 - CAPITAL EXPENDITURE

**WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November**

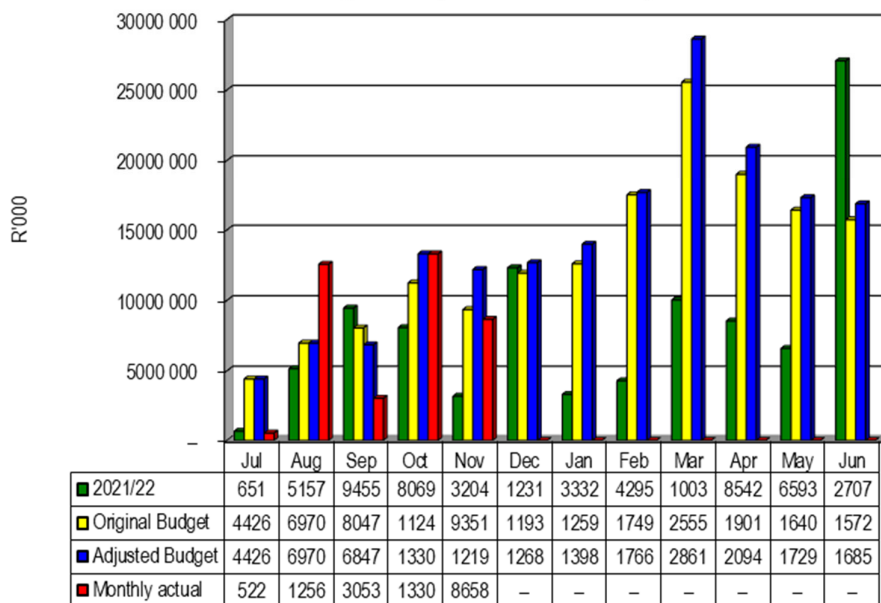
Vote Description	2021/22	Budget Year 2022/23							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	—	—	—	—	—	—	—	—	—
Vote 2 - Community and social services	—	—	—	—	—	—	—	—	—
Vote 3 - Corporate services	—	—	—	—	—	—	—	—	—
Vote 4 - Electricity	2 344	17 383	17 383	1 971	5 522	4 375	1 147	26%	17 383
Vote 5 - Environmental protection	—	—	—	—	—	—	—	—	—
Vote 6 - Office of the Municipal Manager	—	—	—	—	—	—	—	—	—
Vote 7 - Housing	—	—	—	—	—	—	—	—	—
Vote 8 - Directorate Technical Services and Planning	7 783	21 500	22 352	—	5 356	7 818	(2 462)	-31%	22 352
Vote 9 - Public safety	—	—	—	—	—	—	—	—	—
Vote 10 - Road transport	—	—	—	—	—	—	—	—	—
Vote 11 - Sport and recreation	—	—	—	—	—	—	—	—	—
Vote 12 - Waste management	8 953	—	912	—	—	250	(250)	-100%	912
Vote 13 - Waste water management	12 085	13 901	15 525	87	470	1 000	(530)	-53%	15 525
Vote 14 - Water	1 960	26 396	26 571	994	7 030	8 018	(988)	-12%	26 571
Vote 15 - Directorate Development and Community Services	2 819	3 658	3 861	—	—	1 897	(1 897)	-100%	3 861
<b>Total Capital Multi-year expenditure</b>	<b>35 945</b>	<b>82 839</b>	<b>86 605</b>	<b>3 052</b>	<b>18 378</b>	<b>23 358</b>	<b>(4 980)</b>	<b>-21%</b>	<b>86 605</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	131	213	213	22	64	3	61	2017%	213
Vote 2 - Community and social services	—	—	—	—	—	—	—	—	—
Vote 3 - Corporate services	—	—	—	—	—	—	—	—	—
Vote 4 - Electricity	4 767	10 000	6 436	323	508	465	43	9%	6 436
Vote 5 - Environmental protection	—	—	—	—	—	—	—	—	—
Vote 6 - Office of the Municipal Manager	—	24	24	—	—	—	—	—	24
Vote 7 - Housing	—	—	—	—	—	—	—	—	—
Vote 8 - Directorate Technical Services and Planning	11 018	4 022	522	4	16	16	(0)	-2%	522
Vote 9 - Public safety	—	—	—	—	—	—	—	—	—
Vote 10 - Road transport	—	—	—	—	—	—	—	—	—
Vote 11 - Sport and recreation	—	—	—	—	—	—	—	—	—
Vote 12 - Waste management	4 689	7 372	7 372	(400)	2 375	2 181	194	9%	7 372
Vote 13 - Waste water management	14 454	35 720	35 720	4 511	12 388	9 886	2 503	25%	35 720
Vote 14 - Water	14 473	5 000	16 486	971	3 928	4 133	(206)	-5%	16 486
Vote 15 - Directorate Development and Community Services	13 249	13 587	18 406	177	447	3 702	(3 255)	-88%	18 406
<b>Total Capital single-year expenditure</b>	<b>62 781</b>	<b>75 939</b>	<b>85 178</b>	<b>5 606</b>	<b>19 725</b>	<b>20 386</b>	<b>(660)</b>	<b>-3%</b>	<b>85 178</b>
<b>Total Capital Expenditure</b>	<b>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>8 658</b>	<b>38 103</b>	<b>43 744</b>	<b>(5 641)</b>	<b>-13%</b>	<b>171 783</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 270</b>	<b>9 633</b>	<b>8 859</b>	<b>88</b>	<b>179</b>	<b>1 892</b>	<b>(1 713)</b>	<b>-91%</b>	<b>8 859</b>
Executive and council	—	—	—	—	—	—	—	—	—
Finance and administration	8 270	9 608	8 835	88	179	1 892	(1 713)	-91%	8 835
Internal audit	—	24	24	—	—	—	—	—	24
<b>Community and public safety</b>	<b>19 584</b>	<b>25 108</b>	<b>27 022</b>	<b>92</b>	<b>5 448</b>	<b>8 068</b>	<b>(2 620)</b>	<b>-32%</b>	<b>27 022</b>
Community and social services	260	2 866	3 589	2	2	—	2	#DIV/0!	3 589
Sport and recreation	—	515	515	—	—	250	(250)	-100%	515
Public safety	283	227	317	90	90	—	90	#DIV/0!	317
Housing	19 042	21 500	22 602	—	5 356	7 818	(2 462)	-31%	22 602
Health	—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>	<b>7 146</b>	<b>8 264</b>	<b>9 496</b>	<b>22</b>	<b>256</b>	<b>3 476</b>	<b>(3 221)</b>	<b>-93%</b>	<b>9 496</b>
Planning and development	376	1 506	1 256	4	233	300	(67)	-22%	1 256
Road transport	6 770	6 758	8 240	19	22	3 176	(3 154)	-99%	8 240
Environmental protection	—	—	—	—	—	—	—	—	—
<b>Trading services</b>	<b>63 726</b>	<b>115 773</b>	<b>126 405</b>	<b>8 457</b>	<b>32 221</b>	<b>30 308</b>	<b>1 913</b>	<b>6%</b>	<b>126 405</b>
Energy sources	7 111	27 384	23 819	2 294	6 031	4 840	1 191	25%	23 819
Water management	16 434	31 396	43 057	1 966	10 957	12 151	(1 194)	-10%	43 057
Waste water management	26 540	49 622	51 245	4 597	12 858	10 886	1 973	18%	51 245
Waste management	13 641	7 372	8 284	(400)	2 375	2 431	(56)	-2%	8 284
<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>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>8 658</b>	<b>38 103</b>	<b>43 744</b>	<b>(5 641)</b>	<b>-13%</b>	<b>171 783</b>
<b>Funded by:</b>									
National Government	24 954	25 347	25 347	1 466	5 019	5 000	19	0%	25 347
Provincial Government	19 261	22 535	24 110	—	5 356	8 018	(2 662)	-33%	24 110
District Municipality	—	—	225	—	—	—	—	—	225
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	—	2 000	2 000	15	15	—	15	#DIV/0!	2 000
<b>Transfers recognised - capital</b>	<b>44 215</b>	<b>49 882</b>	<b>51 682</b>	<b>1 481</b>	<b>10 390</b>	<b>13 018</b>	<b>(2 629)</b>	<b>-20%</b>	<b>51 682</b>
<b>Borrowing</b>	<b>43 882</b>	<b>91 234</b>	<b>104 140</b>	<b>6 240</b>	<b>24 489</b>	<b>29 965</b>	<b>(5 476)</b>	<b>-18%</b>	<b>104 140</b>
<b>Internally generated funds</b>	<b>10 629</b>	<b>17 662</b>	<b>15 962</b>	<b>937</b>	<b>3 225</b>	<b>762</b>	<b>2 464</b>	<b>323%</b>	<b>15 962</b>
<b>Total Capital Funding</b>	<b>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>8 658</b>	<b>38 103</b>	<b>43 744</b>	<b>(5 641)</b>	<b>-13%</b>	<b>171 783</b>

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2021/22	Budget Year 2022/23							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted 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	12 565	13 087	11 397	1 689	14,8%	8%
September	9 455	8 048	6 848	3 054	16 141	18 245	(2 105)	-11,5%	9%
October	8 070	11 249	13 307	13 305	29 445	31 553	(2 107)	-6,7%	17%
November	3 204	9 352	12 192	8 658	38 103	43 744	(5 641)	-12,9%	22%
December	12 314	11 933	12 681	–		56 425	–		
January	3 333	12 600	13 986	–		70 412	–		
February	4 295	17 494	17 664	–		88 076	–		
March	10 034	25 552	28 616	–		116 692	–		
April	8 542	19 017	20 944	–		137 636	–		
May	6 594	16 407	17 292	–		154 928	–		
June	27 074	15 730	16 855	–		171 783	–		
<b>Total Capital expenditure</b>	<b>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>38 103</b>					

The **Total Capital Expenditure** for the year to date amounts to R 38 million against the adjustment budget of R 172 million and the percentage spend is 22% when compared to the adjustment budget. The year to date expenditure compared to planned expenditure amounts to 87% (an underspent of -12.9%).

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	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												R			
LAND AND BUILDINGS															
071510100933	Renovation of Fire Station	Caledon	Financial Services	Capital Replacement Reserve	4 000 000	4 000 000	500 000	500 000	-	-	-	-	500 000	100%	
072012300812	Upgrade of Villiersdorp Taxi Rank / Informal Trading Area	Villiersdorp	LED	RSEP	1 000 000	1 000 000	1 000 000	1 000 000	-	-	-	200 000	1 000 000	100%	
072017000543	Two-Way Radio Communication System	Theewaterskloof	Town Administration	Loans Roll-Over	-	1 300 000	1 300 000	1 300 000	-	-	-	900 000	1 300 000	100%	
072523200212	Construction of Driving Licence Testing Centre (DLTC) - Grab	Grabouw	Motor Licensing and Testing Station	Capital out of Revenue (Insurance)	-	1 279 127	1 279 127	1 279 127	-	-	-	1 279 127	1 279 127	100%	
072017000810	Pre-cast Toilets	Theewaterskloof	Town Administration	Loans	500 000	500 000	500 000	500 000	-	-	-	500 000	500 000	100%	
072520500812	Modular Library	Greyton/Genadendal	Library Services	Library	-	-	-	722 784	-	-	-	-	722 784	100%	Order loaded on collab. Currently waiting for the order to be issued.
072511100813	Office Space Informal Settlements in Caledon	Caledon	Informal Settlement	Capital out of Revenue	-	230 000	230 000	230 000	-	-	-	-	230 000	100%	
072518101260	Chavonnes street extension	Caledon	Cemeteries	MIG	2 263 132	2 263 132	2 263 132	2 263 132	-	-	-	-	2 263 132	100%	Due to delayed in appointment of TECH 01, PMU obtained prior approval from CFO to move the MIG funding to another project. The loans portion will be used to appoint a consultant once TECH appeal period lapsed for this project to proceed in the 2023 - 2024 financial year. Capital out of Revenue funds will be spent.
072518101261				Capital out of Revenue	567 605	567 605	567 605	567 605	1 790	-	1 790	-	565 815	100%	Due to delayed in appointment of TECH 01, PMU obtained prior approval from CFO to move the MIG funding to another project. The loans portion will be used to appoint a consultant once TECH appeal period lapsed for this project to proceed in the 2023 - 2024 financial year. Capital out of Revenue funds will be spent.
Subtotal					8 330 737	11 139 864	7 639 864	8 362 648	1 790	-	1 790	2 879 127	8 360 858	100%	





**THEEWATERSKLOOF MUNICIPALITY**  
**CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
											5				
<b>ELECTRICITY RETICULATION</b>															
077510300650	Replace overhead line Protea and Disa street	Villiersdorp	Electricity Distribution	Capital out of Revenue	2 600 000	2 600 000	1 100 000	1 100 000	50 281	-	50 281	100 000	1 049 719,09	95%	Tender evaluated and submitted to SCM on 17th October 2022. Waiting for SCM to submit to BEC.
077510300653	Replace overhead line Protea and Disa street	Villiersdorp	Electricity Distribution	Capital Replacement Reserve	-	-	1 500 000	1 500 000	68 565	-	68 565	-	1 431 435,12	95%	Tender evaluated and submitted to SCM on 17th October 2022. Waiting for SCM to submit to BEC.
077510400630	Replace MV and LV Overhead networks.	Riviersonderend	Electricity Distribution	Capital out of Revenue	600 000	600 000	600 000	600 000	27 426	-	27 426	50 000	572 574,05	95%	Tender evaluated and submitted to SCM on 17th October 2022. Waiting for SCM to submit to BEC.
077510500611	Replace Overhead line Caledon street	Greyton/Genadendal	Electricity Distribution	Loans	2 750 371	2 750 371	2 750 371	2 750 371	92 025	-	92 025	165 000	2 658 346,23	97%	Tender evaluated and submitted to SCM on 10 October 2022. BEC held on 5 December 2022. Refer back to end user.
077510500634	Replace and upgrade MV and LV Networks Caledon street	Greyton/Genadendal	Electricity Distribution	Loans Roll-Over	2 750 371	5 500 742	2 935 718	2 935 718	-	-	185 347	165 000	2 750 371,00	94%	Tender evaluated and submitted to SCM on 10 October 2022. BEC held on 5 December 2022. Refer back to end user.
077510500656	Electrification of Greyton Madiba Park	Greyton/Genadendal	Electricity Distribution	Loans	1 600 000	1 600 000	1 600 000	1 600 000	73 136	-	73 136	-	1 526 864,12	95%	Tender evaluated and submitted to SCM on 10 October 2022. BEC held on 5 December 2022. Refer back to end user.
				<b>Subtotal</b>	<b>21 733 523</b>	<b>24 483 894</b>	<b>21 918 870</b>	<b>21 918 870</b>	<b>2 044 067</b>	<b>-</b>	<b>5 780 657</b>	<b>4 540 000</b>	<b>16 138 213</b>	<b>74%</b>	
<b>SEWERAGE</b>															
076010101633	Caledon - Bulk outfall sewer	Caledon	Sewerage: Networks	Loans Roll-Over	3 791 615	4 291 615	4 291 615	4 291 615	86 503	-	470 044	700 000	3 821 570,88	89%	ENG 07/2022/23 BSC date per Procurement Plan is 31 October 2022. BSC took place 24 days prior Procurement Plan date. Tender closing date was 11 November 2022. Technical evaluation was submitted to SCM on 01 December 2022, 4 days prior PP dates for BEC to take place on 09 December 2022. Funds will be spent.
076010101634				Loans Roll-Over	7 509 834	7 509 834	7 509 834	7 509 834	-	-	-	-	7 509 834	100%	ENG 07/2022/23 BSC date per Procurement Plan is 31 October 2022. BSC took place 24 days prior Procurement Plan date. Tender closing date was 11 November 2022. Technical evaluation was submitted to SCM on 01 December 2022, 4 days prior PP dates for BEC to take place on 09 December 2022. Funds will be spent.
076011101631	Upgrade waste water treatment plant ph 4	Caledon	Sewerage: Treatment Works	Loans	12 584 512	12 584 512	12 584 512	12 584 512	3 230 511	-	6 373 962	5 243 545	6 210 550,09	49%	Phase 4 implementation is in progress and will be completed June 2023.
076011101633	Caledon - WWTW upgrade	Caledon	Sewerage: Treatment Works	Loans Roll-Over	-	273 419	273 419	273 419	-	-	-	-	273 418,80	100%	Phase 4 implementation is in progress and will be completed June 2023.
076011401634	Riviersonderend WWTW upgrade	Riviersonderend	Sewerage: Treatment Works	Loans	4 802 917	4 802 917	4 802 917	4 802 917	-	-	-	-	4 802 917	100%	Appointment of consultant to take place after award of Tech 01/2022/23 tender. Technical evaluation was submitted to SCM on 23 September 2022. BAC took place on 04 November 2022, 42 days after submission and letter of appointment and letter of regret was sent on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 22. Fund will be spent.
076011501630	Upgrading waste water treatment plant	Greyton/Genadendal	Sewerage: Treatment Works	MIG	3 403 900	3 403 900	3 403 900	3 403 900	-	-	2 357 185	3 403 900	1 046 715	31%	Both the Civil and Mechanical and Electrical contractors 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	9 929 837	1 280 028	-	3 657 043	1 103 315	6 272 794	63%	Both the Civil and Mechanical and Electrical contractors 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	808 885	-	14 223	-	134 814	794 662	98%	ENG 06/2022/23 date per Procurement Plan for BSC and closing date was achieved with a technical evaluation date of 07 November 2022. Technical evaluation was submitted to SCM 5 days prior Procurement Plan for BEC to take place on 21 November 2022. Funds will be spent.

**THE WATERSKLOOF MUNICIPALITY**

**CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>SEWERAGE</b>															
076011701630	Upgrading of waste water treatment plant Phase 1	Botrivier	Sewerage: Treatment Works	Loans	4 190 207	4 190 207	4 190 207	4 190 207	-	-	-	-	4 190 207	100%	Appointment of consultant to take place after award of Tech 01/2022/23 tender. Technical evaluation was submitted to SCM on 23 September 2022. BAC took place on 04 November 2022, 42 days after submission and letter of appointment and letter of regret was sent on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Fund will be spent.
076011701633	Upgrading of waste water treatment plant Phase 2 (Investigate, prelim design)	Botrivier	Sewerage: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	300 000	500 000,00	100%	Appointment of consultant to take place after award of Tech 01/2022/23 tender. Technical evaluation was submitted to SCM on 23 September 2022. BAC took place on 04 November 2022, 42 days after submission and letter of appointment and letter of regret was sent on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Fund will be spent.
076010701634	Botrivier sewer network upgrading (septic tank eradication)	Botrivier	Sewerage	Loans Roll-Over	-	849 926	849 926	849 926	-	-	-	-	849 926,02	100%	ENG 03/2022/23 date per PP for BSC and closing date was achieved with a technical evaluation date of 07 November 2022. Technical evaluation was submitted to SCM 7 days behind PP (Consulting Engineer had a lot of enquiries that took long and SCM took long to revert back.) for BEC to take place on 21 November 2022. SCM behind schedule. Funds will be spent.
076012701620	Septic tank eradication	Botrivier	Sewerage: Tank Services	Loans	2 100 000	2 100 000	2 100 000	2 100 000	-	-	-	-	2 100 000,00	100%	ENG 03/2022/23 date per PP for BSC and closing date was achieved with a technical evaluation date of 07 November 2022. Technical evaluation was submitted to SCM 7 days behind PP (Consulting Engineer had a lot of enquiries that took long and SCM took long to revert back.) for BEC to take place on 21 November 2022. SCM behind schedule. Funds will be spent.
<b>Subtotal</b>					<b>49 621 707</b>	<b>51 245 052</b>	<b>51 245 052</b>	<b>51 245 052</b>	<b>4 597 042</b>	<b>14 223</b>	<b>12 858 234</b>	<b>10 885 574</b>	<b>38 372 595</b>	<b>75%</b>	
<b>TWK HOUSING</b>															
073012101212	Caledon Riemvasmaak Planning	Caledon	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	80 344	-	727 272	1 919 656	96%	
073012200112	Roodakke 1169: Installation of Civil Engineering Services (Water)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	1 000 000	363 636	-	0%	
073012200212	Roodakke 1169: Installation of Civil Engineering Services (Sewerage)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	1 000 000	363 636	-	0%	
073012200312	Roodakke 1169: Installation of Civil Engineering Services (Road)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	1 000 000	363 636	-	0%	
073012200412	Roodakke 1169: Installation of Civil Engineering Services (Stormwater)	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	1 000 000	363 636	-	0%	
073012200512	Villiersdorp Berg en Dal : Installation of Civil Engineering (Water)	Grabouw	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	727 272	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	2 000 000	-	-	-	727 272	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	2 000 000	-	-	-	727 272	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	2 000 000	-	-	-	727 272	2 000 000	100%	

THEEWATERSKLOOF MUNICIPALITY															
CAPITAL PROGRAMME 2022-2023															
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>TWK HOUSING</b>															
073012200912	Grabouw - Gypsy Queen Planning	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	-	363 636	1 000 000	100%	
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	-	412 837	1 356 010	1 090 908	1 231 153	41%	
073012301242	Villiersdorp Destiny Farm: Installation of Civil Engineering (Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	90 908	250 000	100%	
073012301612	Villiersdorp Destiny Farm: Installation of Civil Engineering (Sewerage)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	90 908	250 000	100%	
073012302212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Roads)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	90 908	250 000	100%	
073012303212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Storm Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	90 908	250 000	100%	
073012501212	Greyton 595: Planning	Greyton/Genadendal	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	99 300	-	727 272	1 900 700	95%	
073012700112	Botrivier Beaumont (New France): Installation of Civil Engineering (Water)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	-	45 452	125 000	100%	
073012700213	Botrivier Beaumont (New France): Installation of Civil Engineering (Sewerage)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	-	45 452	125 000	100%	
073012700312	Botrivier Beaumont (New France): Installation of Civil Engineering (Stormwater)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	-	45 452	125 000	100%	
073012700412	Botrivier Beaumont (New France): Installation of Civil Engineering (Roads)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	977 119	-	-	-	45 452	977 119	100%	
<b>Subtotal</b>					<b>21 500 000</b>	<b>21 500 000</b>	<b>21 500 000</b>	<b>22 352 119</b>	-	<b>592 481</b>	<b>5 356 010</b>	<b>7 818 160</b>	<b>16 403 628</b>	<b>73%</b>	
<b>SOLID WASTE</b>															
07551100151	Caledon WTF & MRF Entrance N2	Caledon	Refuse Sites	Loans	926 100	926 100	926 100	926 100	-	-	-	-	926 100	100%	Awaiting on SANRAL for approval.
075511301924	Villiersdorp- Landfill rehabilitation	Villiersdorp	Refuse Sites	Loans Roll-Over	-	527 267	527 267	527 267	-	-	-	200 000	527 267	100%	Appointment of consultant to take place after award of Tech 01/2022/23 tender. Technical evaluation was submitted to SCM on 23 September 2022. BAC took place on 04 November 2022, 42 days after submission and letter of appointment and letter of regret was sent on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Fund will be spent.
075511501924	Greyton landfill rehab	Greyton/Genadendal	Refuse Sites	Loans Roll-Over		384 720	384 720	384 720	-	48 730	-	50 000	335 990	87%	Appointment of consultant. Drilling of BH to take place in the first quarter of 2023.
075511401910	RSE WTF & MRF Phase 4	Riviersonderend	Refuse Sites	Loans	3 538 000	3 538 000	3 538 000	3 538 000	-1 854 910	-	320 221	-	3 217 779	91%	ENG 04/2022/23 date per Procurement Plan for BSC and closing date was achieved with a technical evaluation date of 14 November 2022. Technical evaluation was submitted to SCM as Procurement Plan for BEC to take place on 28 November 2022. Funds will be spent.
075511401911	RSE WTF & MRF Phase 3	Riviersonderend	Refuse Sites	Loans	2 907 809	2 907 809	2 907 809	2 907 809	1 454 674	-	2 054 493	2 180 857	853 316	29%	Phase 3 will be completed. Contractor finishing final snags.
<b>Subtotal</b>					<b>7 371 909</b>	<b>8 283 896</b>	<b>8 283 896</b>	<b>8 283 896</b>	<b>-400 237</b>	<b>48 730</b>	<b>2 374 714</b>	<b>2 430 857</b>	<b>5 860 452</b>	<b>71%</b>	

**THEEWATERSKLOOF MUNICIPALITY**

**CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>SPORTFIELDS</b>															
072024201030	Grabouw sport ground upgrading	Grabouw	Sports and Culture	MIG	500 000	500 000	500 000	500 000	-	-	-	250 000	500 000	100%	Awaiting Council's approval for the upgrading of Pineview park for Planning to continue so procurement process can commence.
<b>Subtotal</b>					<b>500 000</b>	<b>500 000</b>	<b>500 000</b>	<b>500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250 000</b>	<b>500 000</b>	<b>100%</b>	
<b>FLEET</b>															
072513000014	Upgrade of Fleet	Theewaterskloof	Fleet	Loans	4 100 000	4 100 000	4 100 000	4 100 000	-	936 994,00	-	-	3 163 006	77%	Order for the amount of R 1 million already issued for the two vehicles. Delivery date December 2022 / January 2023. Quotation obtain for two digger loaders and water truck. Awaiting order for the amount of R 3 million.
				Loans Roll-Over	-	469 769	469 769	469 769	-	-	-	469 769,45	469 769	100%	
072513000033				Capital Replacement Reserve	-	821 606	821 606	821 606	-	-	-	-	821 606	100%	Quotation obtain for Panel Van Conversion into wheelchair compatibility. Awaiting order for the amount of R 661 thousand. Delivery date February 2023 / March 2023.
077511201414	Personell Bucket (Street Lights)	Grabouw	Electricity: Street Lights	Loans Roll-Over	950 000	950 000	950 000	950 000	-	958 342,21	-	950 000,00	-8 342	-1%	Order was generated. Delivery outstanding.
077511201444	Vehicle (Street Lights)	Grabouw	Electricity: Street Lights	Loans Roll-Over	600 000	600 000	600 000	600 000	-	325 606,51	-	600 000,00	274 393	46%	Order generated. Delivery during the week of the 5th of December 2022.
<b>Subtotal</b>					<b>5 650 000</b>	<b>6 941 375</b>	<b>6 941 375</b>	<b>6 941 375</b>	<b>-</b>	<b>2 220 943</b>	<b>-</b>	<b>2 019 769</b>	<b>4 720 433</b>	<b>68%</b>	
<b>OFFICE EQUIPMENT</b>															
071030900540	Furniture and Office Equipment (New)	Administration	Internal Audit	Capital out of Revenue	6 300	6 300	6 300	6 300	-	-	-	-	6 300	100%	Budget is for office furniture for new staff member. The vacancy was advertised, shortlisting has not taken place yet. Procurement process will start and spending will be incurred early 2023.
071030900450	Computer Equipment (New)	Administration	Internal Audit	Capital out of Revenue	18 000	18 000	18 000	18 000	-	15 035	-	-	2 965	16%	Laptop has been ordered, expecting delivery in December 2022.
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	10 500	10 500	10 500	10 500	-	-	-	3 000	10 500	100%	
071520900540	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	55 005	55 005	55 005	55 005	21 639	16 986	35 521	-	2 498	5%	Order for claim TWK00260/0108/2022 in process .
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	50 000	-	8 455	27 993	-	13 552	27%	Order for claim TWK00212/0026/2022 and TWK00277/0019/2023 in process .
071522900540	Machinery and Equipment (New)	Administration	Supply Chain Management	Capital out of Revenue	97 000	97 000	97 000	97 000	-	30 070	-	-	66 930	69%	
072012300550	Furniture and Office Equipment (Upgrade)	Villiersdorp	LED	Capital out of Revenue	500 000	250 000	250 000	250 000	-	13 694	229 727	100 000	6 580	3%	

**THEEWATERSKLOOF MUNICIPALITY**  
**CAPITAL PROGRAMME 2022-2023**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
												9			
OFFICE EQUIPMENT															
072017001550	Machinery and Equipment (New)	Theewaterskloof	Town Administration	Capital out of Revenue	100 000	100 000	100 000	100 000	-	-	-	-	100 000	100%	
072017001551	Machinery and Equipment (New)	Theewaterskloof	Town Administration	Safety Project Grant (ODM)	-	35 000	35 000	35 000	-	28 031	-	-	6 969	20%	
072017101550	Machinery and Equipment (Renewal)	Caledon	Town Administration	Capital out of Revenue	100 000	100 000	100 000	100 000	-	-	-	-	100 000	100%	Tender were submitted to SCM on 30 August 2022, advertised on Friday 09 September 2022 and the procurement process are in evaluation stage and SCM informed our office that not enough funding are on the vote for the lowest prices that were evaluated. A virement process were conducted and still have to be submitted for the tender to be awarded.
072017201550	Machinery and Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	84 500	84 500	84 500	84 500	66 127	-	66 127	-	18 373	22%	TWK2 AM03/2022/23 & AM04/2022/23 for the supply and delivery of inventory equipment and cameras has been awarded to Memotek Trading (AM03) and YADAH Prosperious Holding (AM04). Awaiting delivery of YADAH trading.
072017201551	Machinery and Equipment (New)	Grabouw	Town Administration	Safety Project Grant (ODM)	-	100 000	100 000	100 000	-	-	-	-	100 000	100%	
072017201560	Machinery and Equipment (Renewal)	Grabouw	Town Administration	Capital out of Revenue	60 000	60 000	60 000	60 000	-	43 988	-	-	16 013	27%	TWK2 AM03/2022/23 & AM04/2022/23 for the supply and delivery of inventory equipment and cameras has been awarded to Memotek Trading (AM03) and YADAH Prosperious Holding (AM04). Awaiting delivery of YADAH trading.
072017301550	Machinery and Equipment (Renewal)	Villiersdorp	Town Administration	Capital out of Revenue	100 000	100 000	100 000	100 000	-	-	5 718	-	94 282	94%	
072017400453	Computer Equipment (New)	Riversonderend	Town Administration	Capital out of Revenue	50 000	50 000	50 000	50 000	-	30 070	-	-	19 930	40%	Laptop has been ordered, expecting delivery in December 2022.
072017400543	Furniture and Office Equipment (New)	Riversonderend	Town Administration	Capital out of Revenue	50 000	50 000	50 000	50 000	-	23 268	-	-	26 733	53%	
072018900530	Furniture and Office Equipment (Renewal)	Administration	Human Resources	Capital out of Revenue	7 700	7 700	7 700	7 700	-	-	-	-	7 700	100%	Quotations obtained and requisition submitted.
072018900540	Furniture and Office Equipment (New)	Administration	Human Resources	Capital out of Revenue	6 200	6 200	6 200	6 200	-	-	-	-	6 200	100%	Quotations obtained and requisition submitted.
072023000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	100 000	100 000	100 000	100 000	-	60 139	30 439	-	9 422	9%	Laptop has been ordered, expecting delivery in December 2022.
072023100451	Computer Equipment (New)	Caledon	ICT	EPWP Grant	18 000	18 000	18 000	18 000	-	15 035	1 370	-	1 596	9%	Laptop has been ordered, expecting delivery in December 2022.
072025900540	Furniture and Office Equipment (New)	Administration	Development and Community Services	Capital out of Revenue	100 000	100 000	100 000	100 000	-	85 500	-	-	14 500	15%	Three new photocopiers procured out of the available budget. New photocopiers installed and fully functional.
072511100553	Furniture and Office Equipment (New)	Caledon	Informal Settlement	Capital out of Revenue	-	20 000	20 000	20 000	-	-	-	-	20 000	100%	
072513000540	Furniture and Office Equipment (New)	Theewaterskloof	Fleet	Capital out of Revenue	3 500	3 500	3 500	3 500	-	2 290	-	3 500	1 210	35%	



THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2022-2023																
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2023	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS	
												5				
OFFICE EQUIPMENT																
072515100540	Furniture and Office Equipment (New)	Caledon	Disaster Management	Capital out of Revenue	6 000	6 000	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	15 000	-	12 746	-	-	2 254	15%		
072520500542	Furniture and Office Equipment (New)	Greyton/Genadendal	Library Services	Library	35 000	35 000	35 000	35 000	-	30 070	-	-	4 930	14%		
072521001550	Machinery and Equipment (New)	Theewaterskloof	Traffic Services	Capital out of Revenue	100 000	100 000	100 000	100 000	-	31 737	-	-	68 263	68%		
072522001550	Machinery and Equipment (New)	Theewaterskloof	Law Enforcement	Capital out of Revenue	100 000	100 000	100 000	100 000	89 860	-	89 860	-	10 140	10%		
072522001551	Machinery and Equipment	Theewaterskloof	Law Enforcement	Community Safety Grant	-	-	-	90 000	-	-	-	-	90 000	100%		
072523201550	Machinery and Equipment (New)	Grabouw	Motor Licensing and Testing Station	Capital out of Revenue	100 000	100 000	100 000	100 000	4 191	54	4 191	-	95 755	96%		
072524001550	Machinery and Equipment (New)	Theewaterskloof	Animal Control and Pounds	Capital out of Revenue	20 800	20 800	20 800	20 800	-	15 035	-	-	5 765	28%		
073011101560	Machinery and Equipment (Renewal)	Caledon	Technical Services and Planning	Capital out of Revenue	16 000	16 000	16 000	16 000	-	1 724	12 127	16 000	2 149	13%		
073014000550	Furniture and Office Equipment (Upgrade)	Theewaterskloof	Town Planning	Capital out of Revenue	6 000	6 000	6 000	6 000	3 549	46	3 549	-	2 405	40%	Chair that was budgeted for was purchased. Remainder of funds is a saving.	
077010001559	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Capital Replacement Reserve	-	-	2 000 000	2 000 000	-	-	-	-	2 000 000	100%	Tender for acquisition of generators closed on 4 November 2022. BEC held on 5 December 2022.	
077010001554	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Loans	-	-	2 565 024	2 565 024	-	-	-	-	2 565 024	100%	Tender for acquisition of generators closed on 4 November 2022. BEC held on 5 December 2022.	
077010001553	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Capital out of Revenue	-	-	829 936	829 936	137 735	-	137 735	-	692 201	83%	Tender for acquisition of generators closed on 4 November 2022. BEC held on 5 December 2022.	
077510001553	Machinery and Equipment (New)	Theewaterskloof	Electricity Distribution	Capital out of Revenue	4 000 000	2 250 003	250 003	250 003	250 000	-	250 000	-1 349 997	3	0%		
077510101550	Machinery and Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	100 000	100 000	100 000	100 000	-	-	-	100 000	100 000	100%	Advertising with closing date 9 December 2022.	
Subtotal					6 015 505	4 170 508	7 565 468	7 655 468	573 101	463 971	894 356	-1 127 497	6 297 141	82%		
GRAND TOTAL CAPITAL BUDGET					158 777 533	172 168 834	170 118 117	171 783 019	8 658 297	6 933 552	38 103 494	43 744 338	126 745 973	74%		

### SECTION 3 - OPERATING REVENUE AND EXPENDITURE

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

The municipal votes are in accordance with the GFS classification.

WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	2021/22	Budget Year 2022/23							
	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	231 605	267 083	267 166	9 429	90 843	136 712	(45 869)	-33,6%	267 166
Vote 2 - Community and social services	-	-	-	-	-	-	-		-
Vote 3 - Corporate services	-	-	-	-	-	-	-		-
Vote 4 - Electricity	125 039	130 262	130 262	9 299	54 827	54 260	566	1,0%	130 262
Vote 5 - Environmental protection	-	-	-	-	-	-	-		-
Vote 6 - Office of the Municipal Manager	731	1 140	1 178	102	317	825	(508)	-61,6%	1 178
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Directorate Technical Services and Planning	41 626	59 604	61 966	2 271	21 268	14 366	6 902	48,0%	61 966
Vote 9 - Public safety	-	-	-	-	-	-	-		-
Vote 10 - Road transport	-	-	-	-	-	-	-		-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-		-
Vote 12 - Waste management	55 942	54 810	54 810	3 166	32 280	26 776	5 504	20,6%	54 810
Vote 13 - Waste water management	50 188	53 032	53 032	2 868	31 919	26 386	5 533	21,0%	53 032
Vote 14 - Water	91 350	96 299	96 299	6 066	42 560	41 646	915	2,2%	96 299
Vote 15 - Directorate Development and Community Services	49 425	40 544	47 580	4 301	9 666	15 833	(6 167)	-38,9%	47 580
<b>Total Revenue by Vote</b>	<b>645 905</b>	<b>702 775</b>	<b>712 294</b>	<b>37 503</b>	<b>283 681</b>	<b>316 804</b>	<b>(33 123)</b>	<b>-10,5%</b>	<b>712 294</b>
<b>Expenditure by Vote</b>									
Vote 1 - Directorate Finance	75 694	71 772	69 228	4 275	53 158	28 854	24 304	84,2%	69 228
Vote 2 - Community and social services	-	-	-	-	-	-	-		-
Vote 3 - Corporate services	-	-	-	-	-	-	-		-
Vote 4 - Electricity	110 385	124 459	123 815	8 204	47 002	57 282	(10 280)	-17,9%	123 815
Vote 5 - Environmental protection	-	-	-	-	-	-	-		-
Vote 6 - Office of the Municipal Manager	8 870	13 549	11 403	756	3 744	5 140	(1 396)	-27,2%	11 403
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Directorate Technical Services and Planning	32 526	46 188	51 900	4 246	22 162	19 615	2 548	13,0%	51 900
Vote 9 - Public safety	-	-	-	-	-	-	-		-
Vote 10 - Road transport	-	-	-	-	-	-	-		-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-		-
Vote 12 - Waste management	60 678	68 625	67 596	4 312	32 169	27 643	4 527	16,4%	67 596
Vote 13 - Waste water management	47 659	51 559	51 137	4 536	31 784	21 145	10 639	50,3%	51 137
Vote 14 - Water	67 158	66 577	77 083	13 903	56 253	27 598	28 655	103,8%	77 083
Vote 15 - Directorate Development and Community Services	209 593	228 873	230 959	24 794	93 980	92 744	1 236	1,3%	230 959
<b>Total Expenditure by Vote</b>	<b>612 563</b>	<b>671 602</b>	<b>683 122</b>	<b>65 028</b>	<b>340 253</b>	<b>280 021</b>	<b>60 232</b>	<b>21,5%</b>	<b>683 122</b>
<b>Surplus/ (Deficit) for the year</b>	<b>33 342</b>	<b>31 173</b>	<b>29 172</b>	<b>(27 524)</b>	<b>(56 572)</b>	<b>36 783</b>	<b>(93 355)</b>	<b>-253,8%</b>	<b>29 172</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) - M05 November

Description	2021/22	Budget Year 2022/23							
	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	127 715	138 377	138 377	6 386	71 673	57 485	14 188	25%	138 377
Service charges - electricity revenue	114 625	125 983	125 983	9 299	50 547	51 264	(718)	-1%	125 983
Service charges - water revenue	78 378	85 576	85 576	6 066	31 837	34 139	(2 302)	-7%	85 576
Service charges - sanitation revenue	36 981	39 524	39 524	2 868	18 415	16 930	1 485	9%	39 524
Service charges - refuse revenue	37 686	39 642	39 642	3 166	17 112	16 159	954	6%	39 642
Rental of facilities and equipment	2 165	2 189	2 189	146	753	912	(159)	-17%	2 189
Interest earned - external investments	10 542	10 200	10 200	633	4 323	4 250	73	2%	10 200
Interest earned - outstanding debtors	16 907	22 472	22 472	1 364	8 298	9 363	(1 066)	-11%	22 472
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	26 621	15 355	15 355	352	1 646	6 386	(4 739)	-74%	15 355
Licences and permits	36	23	23	–	0	9	(9)	-99%	23
Agency services	7 140	8 848	8 848	2 840	2 869	3 681	(813)	-22%	8 848
Transfers and subsidies	128 202	146 021	153 702	2 313	60 480	92 956	(32 476)	-35%	153 702
Other revenue	14 097	18 682	18 720	649	3 101	13 521	(10 420)	-77%	18 720
Gains	1 683	–	–	221	221	–	221	#DIV/0!	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>602 778</b>	<b>652 893</b>	<b>660 612</b>	<b>36 303</b>	<b>271 276</b>	<b>307 057</b>	<b>(35 782)</b>	<b>-12%</b>	<b>660 612</b>
<b>Expenditure By Type</b>									
Employee related costs	238 699	275 056	273 959	19 141	105 552	114 672	(9 121)	-8%	273 959
Remuneration of councillors	11 900	13 556	13 556	1 030	5 237	4 950	287	6%	13 556
Debt impairment	83 302	63 104	63 104	5 663	93 740	26 293	67 446	257%	63 104
Depreciation & asset impairment	31 651	29 311	29 311	2 481	10 571	12 213	(1 642)	-13%	29 311
Finance charges	20 011	25 189	25 189	–	2 278	10 495	(8 217)	-78%	25 189
Bulk purchases - electricity	86 239	96 105	95 954	6 115	37 710	45 422	(7 712)	-17%	95 954
Inventory consumed	34 528	37 600	36 017	8 478	17 323	15 897	1 426	9%	36 017
Contracted services	46 710	57 585	59 188	5 747	23 991	14 199	9 792	69%	59 188
Transfers and subsidies	1 766	8 735	18 110	4 334	10 832	4 230	6 602	156%	18 110
Other expenditure	58 269	65 361	68 734	12 039	33 020	31 650	1 370	4%	68 734
Losses	610	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>613 685</b>	<b>671 602</b>	<b>683 122</b>	<b>65 028</b>	<b>340 253</b>	<b>280 021</b>	<b>60 232</b>	<b>22%</b>	<b>683 122</b>
<b>Surplus/(Deficit)</b>	<b>(10 907)</b>	<b>(18 709)</b>	<b>(22 510)</b>	<b>(28 725)</b>	<b>(68 977)</b>	<b>27 036</b>	<b>(96 014)</b>	<b>(0)</b>	<b>(22 510)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	44 249	47 882	49 682	1 184	12 388	9 356	3 032	0	49 682
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	2 000	2 000	17	17	391	(374)	(0)	2 000
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>33 342</b>	<b>31 173</b>	<b>29 172</b>	<b>(27 524)</b>	<b>(56 572)</b>	<b>36 783</b>			<b>29 172</b>
Taxation							–		
<b>Surplus/(Deficit) after taxation</b>	<b>33 342</b>	<b>31 173</b>	<b>29 172</b>	<b>(27 524)</b>	<b>(56 572)</b>	<b>36 783</b>			<b>29 172</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>33 342</b>	<b>31 173</b>	<b>29 172</b>	<b>(27 524)</b>	<b>(56 572)</b>	<b>36 783</b>			<b>29 172</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>33 342</b>	<b>31 173</b>	<b>29 172</b>	<b>(27 524)</b>	<b>(56 572)</b>	<b>36 783</b>			<b>29 172</b>

The year to date revenue is 40% of the adjustment budget of R 712 million. The expenditure is 22% more than the year to date budget.

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

### **Property Rates**

The deviation on the property rates levied during October 2022 and November 2022 are due to rates adjustments made with the implementation of the supplementary valuation and councils' resolutions that were finalised.

### **Service charges - sanitation revenue**

The quarterly Industrial Effluent levies were affected during July 2022 and October 2022, simultaneously corrections due to timing differences for June 2022. A journal was processed, effective on 30 June 2022 in order to accurately reflect corrections in the correct financial year. Corrections via the debtor subledger was done in July 2022. Reversal of the journal passed relating to 30 June 2022 was done in October 2022. Accordingly, it affected two months in the current year - ideally the reversal should have been done in the same period the debtor accounts was corrected via the subledger.

### **Interest earned - outstanding debtors**

Correction on Internal charges was finalised for June 2022, corrections was finalised due to timing difference. A journal was processed, effective on 30 June 2022 in order to accurately reflect corrections in the correct financial year. Corrections via the debtor subledger was done in July 2022. Reversal of the journal passed relating to 30 June 2022 was done in October 2022. Accordingly, it affected 2 months in the current year - ideally the reversal should have been done in the same period we corrected the debtor accounts via the subledger.

### **Fines**

Fines revenue for the year includes only the actual cash collected and the budget is based on the accrual basis i.e., the expected value of fines to be issued. An adjusting journal to account for the actual accrued fines is normally processed as part of the year end procedures. The budgeted fines after impairment provision is R 3 million and the actual revenue YTD amounts to R 2 million.

### **Licenses and permits**

Licenses and permits consists of only filming and trading fees. The Municipality does not have control over this revenue stream due to the poor demand and the lack of interest to shoot films in our area. In addition, many businesses often fail to apply for a trading license and it is proposed that measures be implemented to enforce compliance in this regard.

### **Agency services**

The agency services revenue for the months of July 2022 to October 2022 (four months), was only recorded/ journalised during the month of November 2022. The information pertaining to July/August 2022 was only requested from the Traffic Department after the 2021 - 2022 annual financial statements was submitted. The information for the first three months was received during September/October 2022, whereby the journal was submitted on the 2<sup>nd</sup> of November 2022. The said journals were however not captured prior to October 2022's month end, but subsequently captured during November 2022. Going forward, the journals will be supplied timeously on a monthly basis, subject to the information being received timeously from the Traffic Department.

### **Debt Impairment**

The write-offs of R 48 million during August 2022 and the R 18 million during October 2022 was part of the mayor's pro-poor initiative and was allocated directly to the statement of financial performance in line with mSCOA requirements.

### **Finance charges**

Finance charges year to date budget is a provision for interest and redemption on loans, which are paid bi-annually. Finance charges are underspent due to the provisions on landfill site and post employee health contributions that are only processed at the end of the financial year.

### **Bulk Purchases – electricity**

Consumption for the months July 2022 and August 2022, payable in August 2022 and September 2022 were considerably higher than consumption in September 2022 and October 2022. An error on the financial system was also picked up where the cancellation of an invoice did not automatically cancel the GRN transaction of that specific invoice and therefor did not reflect on the vote. The cancellation of the GRN has now been captured on the system and the credit of that transaction of August 2022 will now reflect in the December 2022 reporting.

### **Inventory Consumed**

- ❖ Other Materials - Maintenance Materials (Grounds and Buildings) - WC031\_Maintenance: Sport and Recreation Facilities - Maintenance Materials (Grabouw)  
Funds will be integrated with the capital project starting at Pineview in Grabouw.
- ❖ Other Materials - Refuse Bags - WC031\_Waste Removal Services and Management - Refuse Bags Informal Settlement (Grabouw)  
Awaiting award of black bags tender before funds can be spent.

- ❖ Other Materials - Maintenance Materials (Purification Works) - WC031\_Maintenance: Sewerage Treatment Works - Maintenance Materials (Grabouw)  
Material will be procured to support the construction of the by-pass pipe from the clarifier to the chlorination room and infrastructure repair to the entrance road.
- ❖ Other Materials - Water Purification Chemicals - WC031\_Maintenance: Sewerage Treatment Works – Chemicals (Grabouw)  
Funds used to procure chemicals. Awaited chemical tender award which was finalized by the BAC. Awaiting appeal period to expire to start procurement.
- ❖ Other Materials - Maintenance Materials (Grounds and Buildings) - WC031\_Maintenance: Dumping Site Facilities - Maintenance Materials (Caledon)  
In the process to draft requirements/ specifications for material list to refurbish the mobile toilet.
- ❖ Other Materials - Sundry Consumables - WC031\_Maintenance: Electricity Network - Sundry Consumables (Villiersdorp)  
Goods are order as and when needed.
- ❖ Other Materials - Maintenance Materials (Networks) - WC031\_Maintenance: Electricity Network - Maintenance Materials (RSE and Greyton/Genadendal)  
Maintenance work is done according to maintenance schedule.
- ❖ Other Materials - Maintenance Materials (Street Lights) - WC031\_Street Light Management - Maintenance Materials (Street Lights) (Caledon, Villiersdorp and RSE)  
Maintenance of streetlights for Caledon, Villiersdorp and Riviersonderend are done out of this vote. New LED fittings lower maintenance on streetlights.
- ❖ Other Materials – Refreshments – WC031\_Youth in Action & Recreation  
The refreshment budget will be utilized during the induction of the new intake of the Yeboneers in February 2023.

### **Contracted Services**

- ❖ Contracted Services - Business and Financial Management (Professional Services) – WC031\_Quick Wins (Grabouw)  
TWK1 quotation has been advertised for the business plans received by Council. No awards have been made to date however some information has been received thus procurement has started.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Maintenance: Sport and Recreation Facilities (Grabouw)  
Funds will be integrated with the capital project starting at Pineview in Grabouw.

- ❖ Contracted Services - Maintenance of Infrastructure (Resealing) - WC031\_Preventative Maintenance Resealing of Roads Public transport routes (Grabouw)  
Funds will be used for cold mix asphalt bags, gravel, and road marking. TWK2 quotation has been sent for advertisement including rental of roller, tipper, and grader, currently awaiting award.
- ❖ Contracted Services - Clearing and Grass Cutting - WC031\_Maintenance: Parks and Gardens (Grabouw)  
TWK1 quotation are blocked by the SCM due to threshold issues. Tender has been drafted and submitted however still awaiting BSC meeting.
- ❖ Contracted Services - Haulage – Recycling - WC031\_Recycling Contractor (Caledon, Grabouw, Villiersdorp, RSE and Greyton/Genadendal)  
Project only commenced in October month. Budget will be spent by June 2023.
- ❖ Contracted Services - Laboratory Services – Waste Water - WC031\_Sewerage Management (Theewaterskloof)  
Service being delivered as per contract.
- ❖ Contracted Services - Haulage – Refuse - WC031\_Waste Removal Services and Management (Grabouw)  
Service being delivered as per contract. Budget will be spent by June 2023.
- ❖ Contracted Services - Business and Financial Management - WC031\_Performance Management and Compliance (Ignite) (Theewaterskloof)  
The majority of this funding is spent at year end for compilation of SDBIP and Performance evaluations.
- ❖ Contracted Services - Business and Financial Management (Professional Services) - WC031\_Cabholdings (Administration)  
Payment for November 2022 will only be made in December 2022.
- ❖ Contracted Services - Business and Financial Management (Professional Services) - WC031\_Consumer Profile Bureau (Administration)  
Deviation approved in November 2022 for new appointment of service provider. Inhouse Debt collection will start soon, and information will then be used from the CPB system.
- ❖ Contracted Services - Business and Financial Management (Professional Services) - WC031\_Deeds (Administration)  
Payment for November 2022 will only be made in December 2022.

- ❖ Contracted Services - Business and Financial Management - WC031\_Debt Collection (Administration)  
Service provider not appointed. Debt collection will not be done by service provider but by the municipality themselves.
- ❖ Contracted Services - Commissions and Committees - WC031\_Tribunal (Theewaterskloof)  
Monthly meetings are taking place and invoices are submitted as received.
- ❖ Contracted Services - Business and Financial Management (SDF) - WC031\_Review of SDF (Theewaterskloof)  
Adjudication is currently in the 21 day appeal period. Project will commence after appeal period closes.
- ❖ Contracted Services - Legal Cost (Advice , Litigation) - WC031\_Spatial Planning Development Management and WC031\_Building Control Environmental Management (Theewaterskloof)  
Attorneys are appointed for litigation purposes. Invoices are submitted as they are received.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Grounds and Buildings (Insurance claims) (Administration)  
Order for claim Damage to Borehole extension 12, Vandalism at Victoria hall and Theft of small tools at Villiersdorp store in process that will deplete the budget.
- ❖ Contracted Services - Maintenance of Vehicles and Equipment - WC031\_Vehicle Repairs (Insurance Claims) (Administration)  
Order for claim Damage to Borehole extension 12 in process that will almost deplete the budget.
- ❖ Contracted Services - Business and Financial Management (Professional Services) - WC031\_Asset Infrastructure completeness information comparison (Administration)  
Budget was allocated to incorrect line item. Unbundling contract has items not completed yet before payment can be made.
- ❖ Contracted Services - Business and Financial Management - WC031\_Performance Management and Compliance (PM System) (Administration)  
Payments are affected as and when services are requested/ rendered.
- ❖ Contracted Services - Medical Examinations - WC031\_Human Resource Management (Administration)  
Payments are affected as and when services are requested/ rendered.



- ❖ Contracted Services - Audit Committee - WC031\_Good Governance Fraud Prevention  
Spending will increase in December 2022 reporting. There were two meetings held with the full Committee in November 2022 and December 2022 which will be paid in December 2022. Nominated members will also attend MPAC and FARMCO in November 2022 and December 2022 which will contribute to increased expenditure.
- ❖ Contracted Services - Accounting and Auditing - WC031\_Fraud Risk Assessment  
The Bid Adjudication Committee Meeting for this Tender was held on the 4<sup>th</sup> of November 2022. Appointment letters were sent on the 29<sup>th</sup> of November 2022. The appeal period will expire on the 19<sup>th</sup> of December 2022. It is anticipated that the contract will commence early 2023 and then only will spending be incurred.
- ❖ Contracted Services - Business and Financial Management (Professional) - WC031\_Quick Wins (Caledon)  
The procurement process is underway for the two projects for Ward 3 and 4. Awaiting contracts and orders to be generated for the works to commence.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Maintenance: Sport and Recreation Facilities (Caledon)  
TWK1 were conducted for the use of professional services (Architecture) for the drawings of the Tesselaarsdal Sport Facility Building.
- ❖ Contracted Services - Maintenance of Infrastructure - WC031\_Maintenance: Roads Infrastructure (Caledon)  
TWK 2 JW09 - Road marking was advertised and closed on the 28<sup>th</sup> of October 2022. Awaiting the procurement process for an order to be generated.
- ❖ Contracted Services - Personnel Labour - WC031\_Cemetery Management (Caledon)  
EPWP workers that were appointed at cemetery absconded from work and the position has to be refilled again. The contracts were already completed for the positions to be filled.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Maintenance: Community Halls and Facilities (Caledon)  
Procurement in process for the appointment of a contractor to fix the toilet ablution facility of the Vlei View Hall.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Grass Cutting Sewerage Farm (Caledon)  
Three year tender process undergoing for the procurement of contractor to conduct grass cutting.

- ❖ Contracted Services - Solid Waste Informal - WC031\_Solid Waste Informal (Botrivier)  
Funding will be implemented in the 3<sup>rd</sup> quarter to get a digger loader and tipper to remove the solid waste.
- ❖ Contracted Services - Maintenance of Buildings and Facilities - WC031\_Maintenance: Council residential rental properties - Contracted Services (Caledon, Grabouw and Greyton/Genadendal)  
Proposed renovation and maintenance together with adhoc maintenance will be conducted during the financial year.

### **Transfers and Subsidies**

- ❖ Transfers and Grants - Price Money - WC031\_Youth Entrepreneurship Development (Biggest Deal)  
Biggest Deal Competition scheduled from April 2023 to June 2023 whereby competition money will be utilized.

### **Other Expenditure**

- ❖ Other Expenditure - Registration Fees\_Seminars - WC031\_Staff Training (Peace Officer) (Administration)  
Training to be provided as and when required.
- ❖ Other Expenditure - Membership Fees (SARPA , AMEU) - WC031\_Maintenance: Electricity Network (Caledon)  
Membership fees are only paid in February.
- ❖ Other Expenditure - Bulk SMS - WC031\_Financial Viability and Management (Administration)  
Current SMS balance on Colab is sufficient. Spending will commence when balance is low.
- ❖ Other Expenditure\_Printing, Publications and Books( Replacement books) - WC031\_Library Services (Caledon)  
Annual Accounts will only be received by Provincial library services in March 2023.
- ❖ Other Expenditure- Uniform and Protective Clothing - WC031\_Street Cleansing and WC031\_Maintenance: Sewerage Treatment Works - Chemicals (Grabouw)  
Procurement is not allowed for PPE. A deviation appointment has been made; this procurement will commence in December 2022.

- ❖ Other Expenditure - External Computer Service (Internet) - WC031\_HAN (Theewaterskloof)  
This funds will not be spent and will remain in the HAN account. The HAN account consists of funding provided by the HAN University and it is not municipal money.
- ❖ Other Expenditure - Commission Paid (Water Vendors) - WC031\_Financial Viability and Management (Administration)  
Commission is paid on demand. Vendor prefer the commission to be credited on their municipal account or as a credit on the device for further sales. Prepaid water meters in the process to be faced out.
- ❖ Other Expenditure - Registration Fees\_Seminars - WC031\_MMC Training (Administration)  
Service provider appointed. Payment will be made after conclusion of the project in May 2023.
- ❖ Other Expenditure - Resettlement Cost - WC031\_Human Resource Management (Administration)  
Payment will be affected as and when applications are received.
- ❖ Other Expenditure - Sundry Hire Charges - WC031\_Maintenance: Transportation Hire (Caledon)  
The need for the procurement to use this funding has not arisen yet to make use of a towing service for our vehicles.

## Councillors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	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	10 395	12 056	12 056	931	4 738	4 402	336	8%	12 056
Pension and UIF Contributions	29	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	285	178	178	15	70	65	4	7%	178
Cellphone Allowance	1 190	1 322	1 322	84	429	483	(53)	-11%	1 322
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>	<b>11 900</b>	<b>13 556</b>	<b>13 556</b>	<b>1 030</b>	<b>5 237</b>	<b>4 950</b>	<b>287</b>	<b>6%</b>	<b>13 556</b>
<b>% increase</b>		<b>13,9%</b>	<b>13,9%</b>						<b>13,9%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2 329	5 349	4 935	235	484	2 230	(1 746)	-78%	4 935
Pension and UIF Contributions	–	174	91	–	–	72	(72)	-100%	91
Medical Aid Contributions	–	58	29	–	–	24	(24)	-100%	29
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	(8)	512	463	–	–	213	(213)	-100%	463
Motor Vehicle Allowance	–	869	812	–	–	362	(362)	-100%	812
Cellphone Allowance	–	94	84	–	–	39	(39)	-100%	84
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	85	78	–	–	35	(35)	-100%	78
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>	<b>2 321</b>	<b>7 140</b>	<b>6 493</b>	<b>235</b>	<b>484</b>	<b>2 977</b>	<b>(2 492)</b>	<b>-84%</b>	<b>6 493</b>
<b>% increase</b>		<b>207,6%</b>	<b>179,7%</b>						<b>179,7%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	159 511	179 807	179 357	12 586	72 734	74 963	(2 229)	-3%	179 357
Pension and UIF Contributions	25 922	31 183	31 183	2 310	11 371	13 000	(1 629)	-13%	31 183
Medical Aid Contributions	8 816	8 947	8 947	747	3 792	3 730	62	2%	8 947
Overtime	9 692	9 710	9 710	980	5 158	4 048	1 110	27%	9 710
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	9 092	10 801	10 801	943	4 644	4 503	141	3%	10 801
Cellphone Allowance	870	801	801	156	549	334	215	64%	801
Housing Allowances	915	880	880	83	416	367	49	13%	880
Other benefits and allowances	9 327	8 171	8 171	889	4 690	3 407	1 284	38%	8 171
Payments in lieu of leave	2 871	1 500	1 500	132	1 070	625	445	71%	1 500
Long service awards	1 044	1 615	1 615	79	643	673	(30)	-5%	1 615
Post-retirement benefit obligations	8 318	14 500	14 500	–	–	6 045	(6 045)	-100%	14 500
<b>Sub Total - Other Municipal Staff</b>	<b>236 378</b>	<b>267 916</b>	<b>267 466</b>	<b>18 906</b>	<b>105 067</b>	<b>111 696</b>	<b>(6 628)</b>	<b>-6%</b>	<b>267 466</b>
<b>% increase</b>		<b>13,3%</b>	<b>13,2%</b>						<b>13,2%</b>
<b>Total Parent Municipality</b>	<b>250 599</b>	<b>288 612</b>	<b>287 515</b>	<b>20 170</b>	<b>110 788</b>	<b>119 622</b>	<b>(8 834)</b>	<b>-7%</b>	<b>287 515</b>
		<b>15,2%</b>	<b>14,7%</b>						<b>14,7%</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>250 599</b>	<b>288 612</b>	<b>287 515</b>	<b>20 170</b>	<b>110 788</b>	<b>119 622</b>	<b>(8 834)</b>	<b>-7%</b>	<b>287 515</b>
<b>% increase</b>		<b>15,2%</b>	<b>14,7%</b>						<b>14,7%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>238 699</b>	<b>275 056</b>	<b>273 959</b>	<b>19 141</b>	<b>105 552</b>	<b>114 672</b>	<b>(9 121)</b>	<b>-8%</b>	<b>273 959</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 668 of which 27 are council members and 641 are permanent workers. The active temporary workers on the system are 289. The active permanent employees include 9 new appointments and 4 resignation and the active temporary workers include 22 new employees and 13 contracts that expired for the month of November 2022.

The total Salary, allowances & benefits for managers and staff amounts to R 19 million for the month. Overtime for November 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 - M05

Description	2021/22	Budget Year 2022/23							
	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>	85 037	95 269	95 090	7 836	35 817	39 420	3 603	9,1%	95 090
Roads Infrastructure	23 364	25 445	25 617	2 363	11 175	10 344	(831)	-8,0%	25 617
Roads	23 277	25 330	25 507	2 363	11 146	10 295	(850)	-8,3%	25 507
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	88	115	110	–	30	49	19	39,1%	110
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	119	175	174	–	–	43	43	100,0%	174
Drainage Collection	–	5	4	–	–	1	1	100,0%	4
Storm water Conveyance	119	170	170	–	–	42	42	100,0%	170
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	13 864	17 329	16 870	1 014	5 295	6 802	1 507	22,2%	16 870
LV Networks	13 864	17 329	16 870	1 014	5 295	6 802	1 507	22,2%	16 870
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	16 827	18 473	18 835	1 738	7 335	7 856	522	6,6%	18 835
Dams and Weirs	–	26	25	–	–	6	6	100,0%	25
Water Treatment Works	3 806	4 272	4 597	515	1 725	1 630	(95)	-5,8%	4 597
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	13 021	14 175	14 214	1 222	5 610	6 219	610	9,8%	14 214
Sanitation Infrastructure	26 970	29 198	29 158	2 582	11 213	12 378	1 165	9,4%	29 158
Pump Station	142	283	287	47	130	117	(14)	-11,6%	287
Reticulation	18 803	19 989	19 939	1 630	7 982	8 784	802	9,1%	19 939
Waste Water Treatment Works	8 024	8 926	8 931	905	3 100	3 477	377	10,8%	8 931
Solid Waste Infrastructure	3 893	4 648	4 435	139	800	1 997	1 197	59,9%	4 435
Landfill Sites	3 893	4 638	4 426	139	800	1 993	1 193	59,9%	4 426
Waste Drop-off Points	–	10	9	–	–	4	4	100,0%	9
<b>Community Assets</b>	11 543	13 745	13 426	1 390	4 993	5 228	235	4,5%	13 426
Community Facilities	10 958	12 960	12 576	1 266	4 713	4 982	269	5,4%	12 576
Halls	1 640	1 674	1 682	119	711	630	(81)	-12,8%	1 682
Museums	3	0	0	–	–	0	0	100,0%	0
Libraries	289	100	100	10	29	33	5	14,3%	100
Cemeteries/Crematoria	136	361	345	48	173	107	(66)	-61,9%	345
Public Open Space	7 911	9 561	9 357	910	3 340	3 839	499	13,0%	9 357
Nature Reserves	943	960	796	96	360	294	(67)	-22,7%	796
Public Ablution Facilities	37	104	97	6	17	29	12	40,5%	97
Markets	–	0	0	–	–	0	0	100,0%	0
Taxi Ranks/Bus Terminals	–	199	199	78	83	49	(34)	-68,3%	199
Sport and Recreation Facilities	585	785	850	124	280	247	(33)	-13,5%	850
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	585	785	850	124	280	247	(33)	-13,5%	850
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Investment properties</b>	–	80	75	–	–	20	20	100,0%	75
Revenue Generating	–	80	75	–	–	20	20	100,0%	75
Improved Property	–	80	75	–	–	20	20	100,0%	75
<b>Other assets</b>	8 987	11 125	10 545	1 672	4 521	3 714	(808)	-21,7%	10 545
Operational Buildings	8 019	10 459	9 868	1 489	3 797	3 486	(311)	-8,9%	9 868
Municipal Offices	7 504	9 890	9 328	1 380	3 580	3 275	(305)	-9,3%	9 328
Workshops	515	569	541	110	217	211	(6)	-2,8%	541
Housing	968	667	677	183	724	228	(496)	-217,8%	677
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	968	667	677	183	724	228	(496)	-217,8%	677
<b>Intangible Assets</b>	8 754	–	–	–	–	–	–	–	–
Licences and Rights	8 754	–	–	–	–	–	–	–	–
Computer Software and Applications	8 754	–	–	–	–	–	–	–	–
<b>Furniture and Office Equipment</b>	163	273	270	26	116	70	(47)	-67,0%	270
Furniture and Office Equipment	163	273	270	26	116	70	(47)	-67,0%	270
<b>Machinery and Equipment</b>	665	1 056	954	190	542	272	(270)	-99,4%	954
Machinery and Equipment	665	1 056	954	190	542	272	(270)	-99,4%	954
<b>Transport Assets</b>	4 590	5 233	5 026	416	1 808	1 397	(411)	-29,4%	5 026
Transport Assets	4 590	5 233	5 026	416	1 808	1 397	(411)	-29,4%	5 026
<b>Total Repairs and Maintenance Expenditure</b>	119 741	126 780	125 386	11 529	47 797	50 120	2 323	4,6%	125 386

## 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 - M05 November

Description	2021/22	Budget Year 2022/23							
	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	117 845	121 615	121 615	9 260	73 291	50 522	22 769	45%	121 615
Service charges	232 520	255 509	255 509	19 399	113 070	104 139	8 931	9%	255 509
Other revenue	31 869	31 182	31 182	4 562	8 724	18 723	(9 998)	-53%	31 182
Transfers and Subsidies - Operational	133 445	146 021	151 622	935	64 073	97 348	(33 275)	-34%	151 622
Transfers and Subsidies - Capital	43 852	49 882	50 017	-	13 241	33 254	(20 014)	-60%	50 017
Interest	9 226	29 950	29 950	1 166	6 769	12 479	(5 710)	-46%	29 950
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(475 220)	(537 052)	(539 159)	(87 802)	(270 015)	(223 145)	46 871	-21%	(539 159)
Finance charges	(11 218)	(15 621)	(15 621)	-	(2 278)	(3 905)	(1 627)	42%	(15 621)
Transfers and Grants	(4 717)	(8 735)	(18 110)	(4 334)	(10 832)	(4 230)	6 602	-156%	(18 110)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>77 603</b>	<b>72 751</b>	<b>67 005</b>	<b>(56 814)</b>	<b>(3 958)</b>	<b>85 185</b>	<b>89 144</b>	<b>105%</b>	<b>67 005</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 240	-	-	-	394	-	394	#DIV/0!	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	(624)	(624)	-	-	-	-		(624)
<b>Payments</b>									
Capital assets	(98 692)	(158 778)	(171 783)	(8 658)	(38 103)	(31 026)	7 078	-23%	(171 783)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(97 452)</b>	<b>(159 402)</b>	<b>(172 407)</b>	<b>(8 658)</b>	<b>(37 710)</b>	<b>(31 026)</b>	<b>6 684</b>	<b>-22%</b>	<b>(172 407)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	34 863	91 234	104 140	-	36 561	-	36 561	#DIV/0!	104 140
Increase (decrease) in consumer deposits	-	254	254	47	134	106	29	27%	254
<b>Payments</b>									
Repayment of borrowing	(13 121)	(18 805)	(18 805)	-	(2 719)	(4 701)	(1 983)	42%	(18 805)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>21 742</b>	<b>72 683</b>	<b>85 588</b>	<b>47</b>	<b>33 977</b>	<b>(4 596)</b>	<b>(38 573)</b>	<b>839%</b>	<b>85 588</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 892</b>	<b>(13 968)</b>	<b>(19 814)</b>	<b>(65 425)</b>	<b>(7 690)</b>	<b>49 564</b>			<b>(19 814)</b>
Cash/cash equivalents at beginning:	164 090	159 277	159 277		165 982	159 277			165 982
Cash/cash equivalents at month/year end:	165 982	145 309	139 463		158 292	208 841			146 168

<b>Cash/cash equivalents at the month/year end:</b>	<b>158 291 839</b>
Unspent grants	7 032 454
Contribution CRR	40 252 671
Sinking Fund Investment	13 082 603
<b>Net cash &amp; cash equivalents</b>	<b>97 924 111</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	97 924 111
Fixed Monthly Operating Expenditure (budget)	48 454 823
Cost coverage ratio	61 days

## Investments

The municipality has an amount of R 50 million on call account investments, a fixed deposit of R 43 million and Sanlam Share Investment of R 163 thousand as illustrated in the table below.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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 %	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
<u>Municipality</u>											
ABSA Bank 93 0013 5651	Monthly	Call deposit	Yes	Variable	3,05%		13 742	68	-	-	13 810
ABSA Bank 93 0013 5415	Monthly	Call deposit	Yes	Variable	3,10%		28 066	139	-	-	28 205
ABSA Bank 90 9522 5460	Monthly	Call deposit	Yes	Variable	2,30%		8 074	35	-	-	8 109
Standard Bank 078805570-003	Quarterly	Fixed Investment	Yes	Fixed	7,18%	14 December 2022	30 000	-	-	-	30 000
Sanlam	Semi-Annually	Variable Investment	Yes	Variable			163	-	-	-	163
Nedbank 03 7881715316 0000 44	Annually	Fixed Investment	Yes	Fixed	9,8%	04 October 2024	13 002	-	-	-	13 002
Municipality sub-total							93 048	322	-	-	93 370
<b>TOTAL INVESTMENTS AND INTEREST</b>							<b>93 048</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>93 370</b>

## SECTION 5 - BORROWINGS

Summary of external loans for the month: November 2022								
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/11/2022	Interest paid	Repayments	New Loans	Balance 30/11/2022
		%	D/M/Y	(R'000)	(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	5 311	–	–	–	5 311
DBSA	103313/1-4	9.97 9.85	31/3/2024 31/3/2029	13 385	–	–	–	13 385
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
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
STANDARD BANK	000748692	10,58	30/06/2027	6 300	–	–	–	6 300
STANDARD BANK	000748692	10,58	30/06/2027	2 565	–	–	–	2 565
STANDARD BANK	000748736	10,99	29/06/2028	5 000	–	–	–	5 000
STANDARD BANK	000748754	11,6	30/06/3032	10 723	–	–	–	10 723
STANDARD BANK	000748754	11,6	30/06/3032	1 911	–	–	–	1 911
STANDARD BANK	000748773	12,27	30/06/3037	9 913	–	–	–	9 913
STANDARD BANK	000748773	12,27	30/06/3037	150	–	–	–	150
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	901	–	–	–	901
ABSA	3050777789	9,19	30/6/2026	1 608	–	–	–	1 608
ABSA	3050777763	9,62	30/6/2029	2 586	–	–	–	2 586
ABSA	3052887574	9,19	30/6/2027	2 328	–	–	–	2 328
ABSA	3054670983	8,66	30/10/2026	10 829	–	–	–	10 829
ABSA	3054671133	9,19	30/10/2028	4 536	–	–	–	4 536
ABSA	3054671256	9,89	30/10/2031	1 873	–	–	–	1 873
NEDBANK	05 / 78310356050	10,45	30/6/2034	2 374	–	–	–	2 374
Total				150 429	–	–	–	150 429

Outstanding loans at the end of November 2022 amount to R 150 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 - M05 November**

Description	2021/22	Budget Year 2022/23							
	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>114 595</b>	<b>128 209</b>	<b>132 809</b>	<b>9 756</b>	<b>47 254</b>	<b>86 850</b>	<b>(39 596)</b>	<b>-45,6%</b>	<b>132 809</b>
Local Government Equitable Share	106 976	120 101	120 101	9 274	44 510	84 071	(39 561)	-47,1%	120 101
Expanded Public Works Programme [Schedule 5B]	1 721	2 059	2 059	203	924	706	218	30,9%	2 059
Local Government Financial Management Grant [Schedule 5B]	1 610	1 650	1 650	59	693	566	127	22,5%	1 650
Municipal Infrastructure Grant [Schedule 5B]	497	600	600	—	22	206	(184)	-89,4%	600
Municipal Infrastructure Grant [Schedule 5B] VAT	2 684	3 799	3 799	220	1 106	1 302	(196)	-15,1%	3 799
Integrated National Electrification Programme [Schedule 5B] (VAT)	276	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management	505	—	—	—	—	—	—	—	—
Water Services Infrastructure Grant	326	—	—	—	—	—	—	—	—
Emergency Housing Grant	—	—	4 600	—	—	—	—	—	4 600
	—	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>	<b>12 107</b>	<b>17 812</b>	<b>20 893</b>	<b>2 013</b>	<b>11 486</b>	<b>6 106</b>	<b>5 380</b>	<b>88,1%</b>	<b>20 893</b>
Community Development Workers	140	112	210	9	36	38	(3)	-7,5%	210
Human Settlement Development	—	7 740	9 249	1 117	7 378	2 653	4 724	178,1%	9 249
Library Service	9 647	9 780	9 780	887	4 073	3 353	720	21,5%	9 780
Maintenance of Main Roads	130	180	180	—	—	62	(62)	-100,0%	180
Municipal Capacity Building Grant	373	—	84	—	—	—	—	—	84
Municipal Service Delivery and Capacity Building Grant	392	—	—	—	—	—	—	—	—
Western Cape Municipal Interventions Grant	148	—	—	—	—	—	—	—	—
FMSG	1	—	—	—	—	—	—	—	—
LG Public Employment Support Grant	1 210	—	390	—	—	—	—	—	390
Regional socio-economic projects (RSEP)	67	—	—	—	—	—	—	—	—
Joint District and Metro	—	—	1 000	—	—	—	—	—	1 000
<b>District Municipality:</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Safety Audit &amp; Safety Plan Grant (ODM)</i>	—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>	<b>348</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>National Skills Fund</i>	348	—	—	—	—	—	—	—	—
<b>Total operating expenditure of Transfers and Grants:</b>	<b>127 050</b>	<b>146 021</b>	<b>153 702</b>	<b>11 770</b>	<b>58 740</b>	<b>92 956</b>	<b>(34 216)</b>	<b>-36,8%</b>	<b>153 702</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>24 954</b>	<b>25 347</b>	<b>25 347</b>	<b>1 466</b>	<b>7 376</b>	<b>4 953</b>	<b>2 423</b>	<b>48,9%</b>	<b>25 347</b>
Municipal Infrastructure Grant [Schedule 5B]	17 899	25 329	25 329	1 466	7 375	4 949	2 426	49,0%	25 329
Expanded Public Works Programme [Schedule 5B]	—	18	18	—	1	4	(2)	-61,1%	18
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	1 840	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management	3 014	—	—	—	—	—	—	—	—
Local Government Financial Management Grant [Schedule 5B]	26	—	—	—	—	—	—	—	—
Water Services Infrastructure Grant	2 174	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>	<b>19 261</b>	<b>22 535</b>	<b>24 110</b>	<b>—</b>	<b>5 356</b>	<b>4 403</b>	<b>953</b>	<b>21,6%</b>	<b>24 110</b>
Library Service	77	35	758	—	—	7	(7)	-100,0%	758
Human Settlement Development	18 089	21 500	22 352	—	5 356	4 201	1 155	27,5%	22 352
Regional socio economic projects	373	1 000	1 000	—	—	195	(195)	-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>225</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>225</b>
Safety Project Grant	—	—	135	—	—	—	—	—	135
<i>Community Safety</i>	—	—	90	—	—	—	—	—	90
<b>Other grant providers:</b>	<b>—</b>	<b>2 000</b>	<b>2 000</b>	<b>15</b>	<b>15</b>	<b>391</b>	<b>(376)</b>	<b>-96,3%</b>	<b>2 000</b>
SANRAL	—	2 000	2 000	15	15	391	(376)	-96,3%	2 000
	—	—	—	—	—	—	—	—	—
<b>Total capital expenditure of Transfers and Grants</b>	<b>44 215</b>	<b>49 882</b>	<b>51 682</b>	<b>1 481</b>	<b>12 747</b>	<b>9 747</b>	<b>3 000</b>	<b>30,8%</b>	<b>51 682</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>171 265</b>	<b>195 903</b>	<b>205 384</b>	<b>13 251</b>	<b>71 487</b>	<b>102 703</b>	<b>(31 216)</b>	<b>-30,4%</b>	<b>205 384</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.

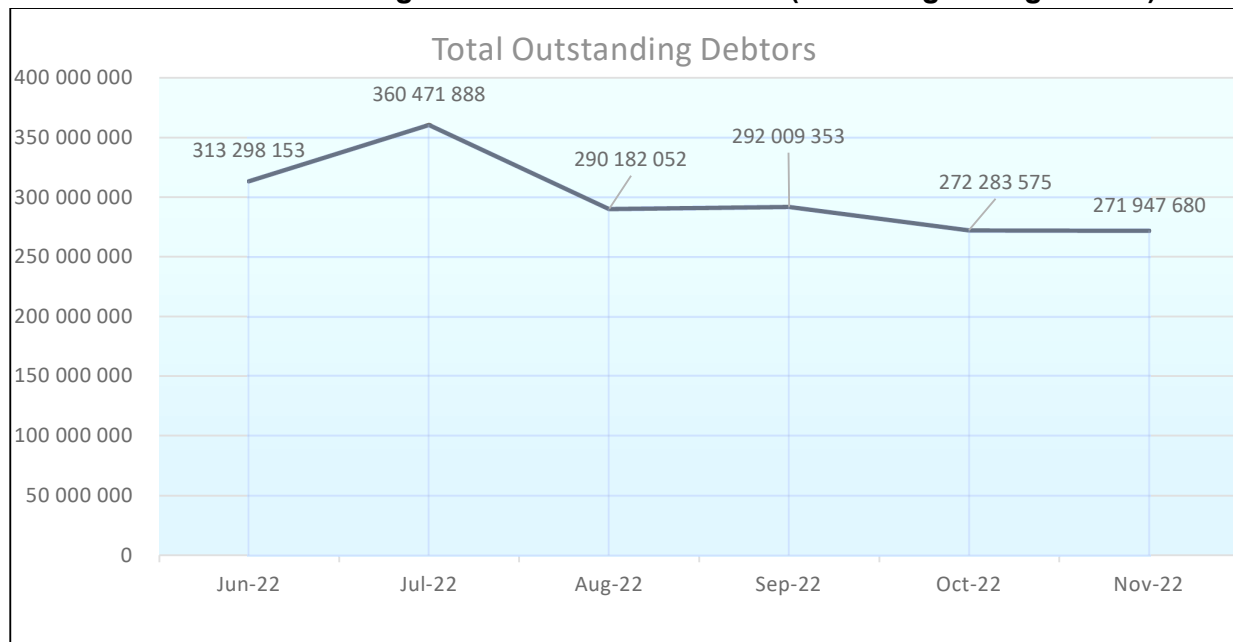
WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	7 329	2 723	1 868	1 751	1 514	1 093	7 516	25 031	48 826	36 905
Trade and Other Receivables from Exchange Transactions - Electricity	5 750	1 174	568	580	549	446	777	777	10 621	3 129
Receivables from Non-exchange Transactions - Property Rates	8 892	3 273	2 258	1 496	5 786	1 296	4 386	19 292	46 679	32 257
Receivables from Exchange Transactions - Waste Water Management	3 752	1 804	1 515	1 393	1 210	867	5 824	36 682	53 046	45 976
Receivables from Exchange Transactions - Waste Management	4 130	2 018	1 617	1 589	1 357	1 002	6 426	40 742	58 883	51 118
Receivables from Exchange Transactions - Property Rental Debtors	87	40	35	35	36	30	147	250	660	498
Interest on Arrear Debtor Accounts	2 083	1 806	1 741	1 531	1 468	1 322	6 710	42 223	58 883	53 254
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	—	—	—	—	—	—	—	—	—	—
Other	(8 687)	217	452	146	7	180	428	1 605	(5 652)	2 367
Total By Income Source	23 336	13 055	10 054	8 523	11 927	6 237	32 214	166 603	271 947	225 503
2021/22 - Audit totals only	40 950	12 096	8 590	7 802	9 191	7 620	38 796	200 311	325 356	263 720
Debtors Age Analysis By Customer Group										
Organs of State	572	461	433	453	784	575	390	2 440	6 108	4 642
Commercial	9 126	2 171	1 392	1 205	1 883	957	3 310	10 161	30 204	17 515
Households	10 649	8 454	6 368	5 939	8 218	4 046	25 011	138 832	207 519	182 047
Other	2 989	1 968	1 861	925	1 042	658	3 502	15 170	28 115	21 298
Total By Customer Group	23 336	13 055	10 054	8 523	11 927	6 237	32 214	166 603	271 947	225 503

### 7.1 Debtors as at 30 November 2022

The total debtors outstanding as at 30 November 2022 is R 272 million, which represents a 0.12% difference from the previous month. The total debtors outstanding as at 30 November 2022, which represents the decrease of 0.12% from the previous month includes annual levies which was 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 30 November 2022 is 87%, which is 2% higher than the previous month and 1% less than the same period last year.

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

- Continued meetings to be held with top debtors.
- Debt Collections to be implemented in January 2023 after Credit Control measures have been exhausted.
- The annual property rates outstanding, as at the end of November 2022 in respect of businesses is R 530 thousand which was payable 30 September 2022.

#### **Credit Control Actions for the period:**

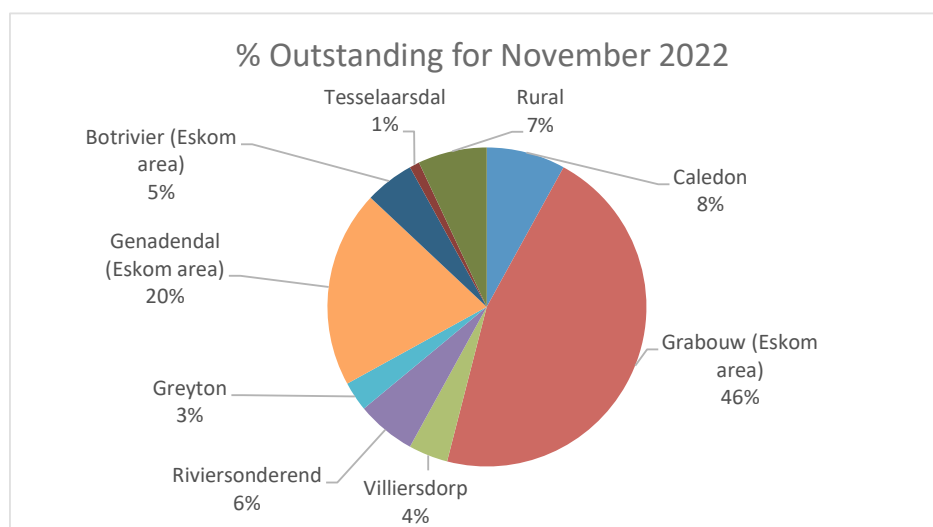
- Pre-disconnection notices issued for the period: 2 934
- Extensions registered: 597
- New Arrangements: 52
- Disconnections: 5
- Reconnections: 8

#### 7.4 Year-to-date Collection rate per town as at 30 November 2022:

Town	% Collection Nov 2022	% Collection Oct 2022	% Collection Nov 2021
Caledon	86	83	98
Grabouw (Eskom area)	48	46	68
Villiersdorp	70	71	93
Riviersonderend	58	57	84
Greyton	88	85	92
Genadendal (Eskom area)	24	25	23
Botrivier (Eskom area)	56	56	82
Tesselaarsdal	8	8	8
Rural	105	92	77

#### 7.5 Outstanding debt per town as at 30 November 2022:

Nov-22		
Town	Amount outstanding for Nov 2022	% Outstanding for Nov 2022
Caledon	R 20 882 968	8%
Grabouw (Eskom area)	R 126 393 461	46%
Villiersdorp	R 9 555 306	4%
Riviersonderend	R 14 991 064	6%
Greyton	R 7 840 513	3%
Genadendal (Eskom area)	R 55 665 979	20%
Botrivier (Eskom area)	R 14 407 540	5%
Tesselaarsdal	R 2 392 783	1%
Rural	R 19 818 067	7%
<b>Total</b>	<b>R 271 947 680</b>	<b>100%</b>



## SECTION 8 - CREDITORS

**WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

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	752	4	-	-	-	-	-	-	757
Auditor General	-	-	-	-	-	-	-	-	-
Other	27	-	-	-	-	-	-	-	27
<b>Total By Customer Type</b>	<b>779</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>784</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. The reasons for the outstanding creditors are as follow:

- ❖ The creditor is paid 30 days after statement date. The invoices will therefore only be paid before end of December 2022.
- ❖ The banking details on the invoice differ from the details on the financial system. Waited for the banking details from the creditor and only received it on the 1<sup>st</sup> of December 2022. Payment will be made early December 2022.

The following Tenders with a total of R 4 million were awarded.

Tenderer	Tender Description	Tender Amount
Kunene Makopa Risk Solutions (Pty) Ltd.	The Provision of Short Term Insurance for the Period from 01 January 2023 to 30 June 2025	R 2 498 141
Siyanda Business Solutions (Pty) Ltd.	Provision of Professional Services: Financial Management and Accounting Services for a Period from 01 January 2023 to 30 June 2025	R 1 165 424
Urban Dynamics South Cape (Pty) Ltd.	Review and Amendment of the Theewaterskloof Municipality Spatial Development Framework	R 379 621
HTB Consulting (Pty) Ltd.	Provision of Professional Services: Conduct a Fraud Risk Assessment for Theewaterskloof Municipality	R 160 425
<b>Total Tenders November 2022</b>		<b>R 4 203 610</b>

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## SECTION 10 – QUALITY CERTIFICATION

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

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

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

Print name: Boy Ngubo

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: 

Date: 08.12.2022

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: 

Date: 07.12.2022