

# **FINANCIAL REPORT FOR THE MONTH ENDING JANUARY 2023**

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## **INTRODUCTION / AIM**

The purpose of this report is to inform the Council on the current financial state as at 31 January 2023.

## **LEGAL REQUIREMENTS**

In terms of **Section 71 of the Municipal Finance Management Act, Act 56 of 2003**, the monthly Financial Report for the period ended 31 January 2023 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 January 2023, which reflects the implementation of the budget, and the state of the municipality's financial affairs.

The Financial Report consists of the following:

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

## **FINANCIAL IMPLICATION**

As per attached report.

## **RECOMMENDATION**

It is recommended that:

1. **Council notes the Monthly Budget Statement, Performance and supporting documentation as at 31 January 2023.**

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# BUDGET STATEMENT

## JANUARY 2023

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# THEEWATERSKLOOF MUNICIPALITY

### In-Year Report of the Municipality

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

2022/2023 FINANCIAL YEAR

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## **GLOSSARY**

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

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

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

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

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

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

## PART 1 – IN-YEAR REPORT

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### SECTION 1 - EXECUTIVE SUMMARY

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#### Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 January 2023 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:-

<b>Particulars</b>	<b>Capital Expenditure</b>	<b>Operating Revenue</b>	<b>Operating Expenditure</b>
<b>Original Budget</b>	158 777 533	702 775 043	671 602 189
<b>Adjust Bud (Nov 2022)</b>	171 783 019	712 293 981	683 121 939
<b>Actual Result (YTD)</b>	57 769 478	394 956 276	468 479 095
<b>Variance</b>	114 013 541	317 337 705	214 642 844
<b>Variance %</b>	66%	45%	31%

Operating revenue currently reflects a variance of 45% and operating expenditure a variance of 31%.

Particulars	Budget	Adjustment Budget	Jan-23	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	616 607 824	628 127 574	54 154 294	452 747 187	72%
Operating Expenditure (Non Cash)	54 994 365	54 994 365	2 302 115	15 731 908	29%
Total Operating Expenditure	671 602 189	683 121 939	56 456 408	468 479 095	69%
Operating Income	702 775 043	712 293 981	42 508 776	394 956 276	55%
TELEPHONE	755 582	705 582	78 908	483 124	68%
STREETLIGHTS	5 497 729	5 416 329	157 804	1 478 215	27%
FUEL	10 950 000	10 739 904	1 143 894	8 325 444	78%
Repair & Maintenance (Excl Road Surfaces & Networks)	123 818 934	122 294 041	8 617 454	67 604 259	55%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	220 001	220 001	-	65 000	30%
Other Materials - Maintenance Materials (Road Surfaces)	1 117 500	1 327 500	53 041	1 302 687	98%
Other Materials - Maintenance Materials (Networks)	1 624 000	1 544 000	97 821	1 282 408	83%
GRANTS INCOME	75 802 000	81 537 000	612 000	37 384 403	46%
Equitable Shares Income	120 101 000	120 101 000	-	76 898 000	64%
GRANTS EXPENDITURE	75 802 000	85 282 985	1 569 745	34 944 274	41%
Equitable Shares Expenditure	66 559 055	66 559 055	5 546 588	38 826 115	58%
Equitable Shares Expenditure Free Basic Services	53 541 945	53 541 945	3 538 133	24 227 593	45%
PAYROLL	243 453 823	242 356 413	19 367 884	136 018 944	56%
OVERTIME	9 709 871	9 709 871	1 291 390	7 377 264	76%
STANDBY	5 777 020	5 777 020	614 695	3 976 263	69%
EMPLOYEE RELATED COST (Non cash)	16 115 259	16 115 259	168 041	892 654	6%
Capital Expenditure (Land/Build)	8 330 737	8 362 648	-	1 138 929	14%
Capital Expenditure (Roads)	6 657 832	6 861 232	-	18 100	0%
Capital Expenditure (Water)	31 396 320	37 662 359	461 394	12 248 269	33%
Capital Expenditure (Electricity)	21 733 523	21 918 870	-	8 543 287	39%
Capital Expenditure (Sewer)	49 621 707	51 245 052	2 707 342	17 750 197	35%
Capital Expenditure (Solid Waste)	7 371 909	8 283 896	-	2 976 856	36%
Capital Expenditure (Sportsfields)	500 000	500 000	-	-	0%
Capital Expenditure (Fleet)	5 650 000	6 941 375	380 458	380 458	5%
Capital Expenditure (Office Equipment)	6 015 505	7 655 468	4 192 259	6 808 542	89%
<b>Capital Expenditure Sub Total</b>	<b>137 277 533</b>	<b>149 430 901</b>	<b>7 741 452</b>	<b>49 864 638</b>	<b>33%</b>
Capital Expenditure (Housing)	21 500 000	22 352 119	546 695	7 904 839	35%
<b>Capital Expenditure Housing Sub Total</b>	<b>21 500 000</b>	<b>22 352 119</b>	<b>546 695</b>	<b>7 904 839</b>	<b>35%</b>
<b>Capital Expenditure (Total)</b>	<b>158 777 533</b>	<b>171 783 019</b>	<b>8 288 147</b>	<b>57 769 478</b>	<b>34%</b>
Investments			104 057 309		
Bank			37 554 082		
Loans			144 091 461		
Tenders Approved			10 153 340		

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 2 - CAPITAL EXPENDITURE

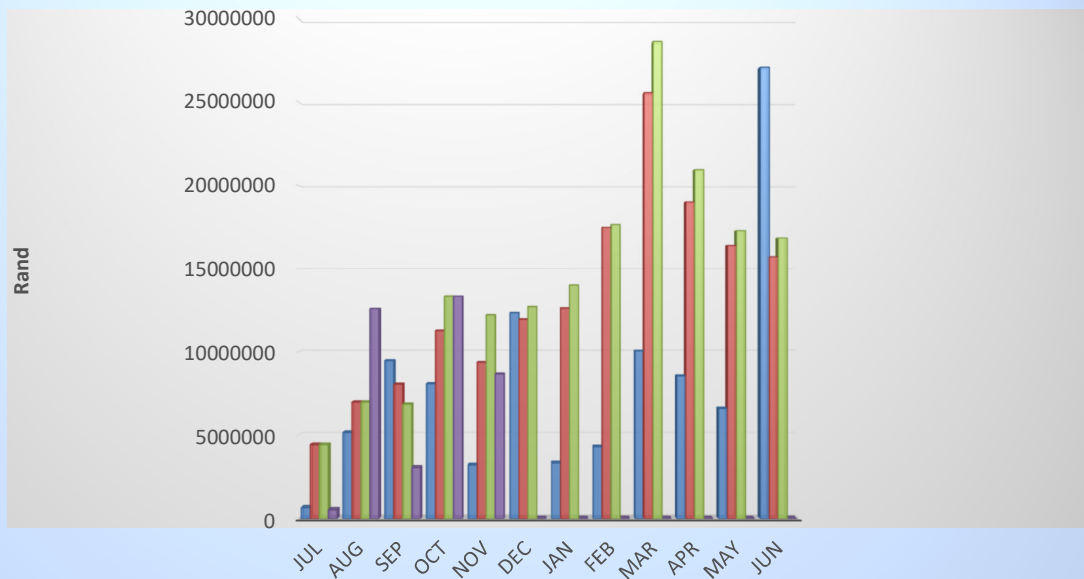
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07									
January									
Vote Description	2021/22	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23			YTD variance %	Full Year Forecast
	Audit Outcome				YearTD actual	YearTD budget	YTD variance		
<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	-	8 285	9 375	(1 090)	-12%	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	547	7 905	11 727	(3 822)	-33%	22 352
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	8 953	-	912	-	-	400	(400)	-100%	912
Vote 13 - Waste water management	12 085	13 901	15 525	-	470	2 673	(2 203)	-82%	15 525
Vote 14 - Water	1 960	26 396	26 571	-	7 512	10 893	(3 381)	-31%	26 571
Vote 15 - Directorate Development and Community Services	2 819	3 658	3 861	-	-	3 158	(3 158)	-100%	3 861
<b>Total Capital Multi-year expenditure</b>	<b>35 945</b>	<b>82 839</b>	<b>86 605</b>	<b>547</b>	<b>24 171</b>	<b>38 227</b>	<b>(14 055)</b>	<b>-37%</b>	<b>86 605</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Directorate Finance	131	213	213	55	119	108	12	11%	213
Vote 2 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	4 767	10 000	6 436	389	898	715	183	26%	6 436
Vote 5 - Environmental protection	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Municipal Manager	-	24	24	15	15	-	15	#DIV/0!	24
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Directorate Technical Services and Planning	11 018	4 022	522	-	17	22	(5)	-21%	522
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	4 689	7 372	7 372	-	2 977	3 093	(116)	-4%	7 372
Vote 13 - Waste water management	14 454	35 720	35 720	2 707	17 280	14 459	2 821	20%	35 720
Vote 14 - Water	14 473	5 000	16 486	4 362	10 386	4 966	5 420	109%	16 486
Vote 15 - Directorate Development and Community Services	13 249	13 587	18 406	212	1 906	8 822	(6 916)	-78%	18 406
<b>Total Capital single-year expenditure</b>	<b>62 781</b>	<b>75 939</b>	<b>85 178</b>	<b>7 741</b>	<b>33 598</b>	<b>32 185</b>	<b>1 413</b>	<b>4%</b>	<b>85 178</b>
<b>Total Capital Expenditure</b>	<b>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>8 288</b>	<b>57 769</b>	<b>70 412</b>	<b>(12 642)</b>	<b>-18%</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>206</b>	<b>1 539</b>	<b>3 862</b>	<b>(2 323)</b>	<b>-60%</b>	<b>8 859</b>
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 270	9 608	8 835	191	1 524	3 862	(2 338)	-61%	8 835
Internal audit	-	24	24	15	15	-	15	#DIV/0!	24
<b>Community and public safety</b>	<b>19 584</b>	<b>25 108</b>	<b>27 022</b>	<b>624</b>	<b>8 073</b>	<b>13 699</b>	<b>(5 626)</b>	<b>-41%</b>	<b>27 022</b>
Community and social services	260	2 866	3 589	30	32	1 000	(968)	-97%	3 589
Sport and recreation	-	515	515	-	-	515	(515)	-100%	515
Public safety	283	227	317	47	137	227	(90)	-40%	317
Housing	19 042	21 500	22 602	547	7 905	11 957	(4 052)	-34%	22 602
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>7 146</b>	<b>8 264</b>	<b>9 496</b>	<b>-</b>	<b>350</b>	<b>6 276</b>	<b>(5 926)</b>	<b>-94%</b>	<b>9 496</b>
Planning and development	376	1 506	1 256	-	233	1 106	(873)	-79%	1 256
Road transport	6 770	6 758	8 240	-	116	5 170	(5 053)	-98%	8 240
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>63 726</b>	<b>115 773</b>	<b>126 405</b>	<b>7 459</b>	<b>47 808</b>	<b>46 575</b>	<b>1 232</b>	<b>3%</b>	<b>126 405</b>
Energy sources	7 111	27 384	23 819	389	9 183	10 090	(907)	-9%	23 819
Water management	16 434	31 396	43 057	4 362	17 898	15 859	2 038	13%	43 057
Waste water management	26 540	49 622	51 245	2 707	17 750	17 133	618	4%	51 245
Waste management	13 641	7 372	8 284	-	2 977	3 493	(516)	-15%	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>8 288</b>	<b>57 769</b>	<b>70 412</b>	<b>(12 642)</b>	<b>-18%</b>	<b>171 783</b>
<b>Funded by:</b>									
National Government	24 954	25 347	25 347	15	7 985	14 643	(6 659)	-45%	25 347
Provincial Government	19 261	22 535	24 110	577	7 935	12 527	(4 592)	-37%	24 110
District Municipality	-	-	225	28	28	85	(57)	-67%	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	#DIV/0!	2 000
<b>Transfers recognised - capital</b>	<b>44 215</b>	<b>49 882</b>	<b>51 682</b>	<b>620</b>	<b>15 962</b>	<b>27 256</b>	<b>(11 294)</b>	<b>-41%</b>	<b>51 682</b>
<b>Borrowing</b>	<b>43 882</b>	<b>91 234</b>	<b>104 140</b>	<b>3 549</b>	<b>33 162</b>	<b>39 282</b>	<b>(6 120)</b>	<b>-16%</b>	<b>104 140</b>
<b>Internally generated funds</b>	<b>10 629</b>	<b>17 662</b>	<b>15 962</b>	<b>4 119</b>	<b>8 645</b>	<b>3 874</b>	<b>4 771</b>	<b>123%</b>	<b>15 962</b>
<b>Total Capital Funding</b>	<b>98 726</b>	<b>158 778</b>	<b>171 783</b>	<b>8 288</b>	<b>57 769</b>	<b>70 412</b>	<b>(12 642)</b>	<b>-18%</b>	<b>171 783</b>

**WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January**

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	11 378	49 481	56 425	(6 944)	-12,3%	29%
January	3 333	12 600	13 986	8 288	57 769	70 412	(12 642)	-18,0%	34%
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>57 769</b>					

The **Total Capital Expenditure** for the year to date amounts to R 57 million against the adjustment budget of R 172 million and the percentage spend is 34% when compared to the adjustment budget. The year to date expenditure compared to planned expenditure amounts to 82% (an underspent of -18%).

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2021/22	651982,7	5157116	9455442	8069935	3204230	1231437	13332994	4295471	11003407	68542351	65939662	7073898
Original Budget	4426351	6970891	8047843	1124886	3935174	71193257	12599748	18749412	25551845	19016870	16406702	25729974
Adjusted Budget	4426351	6970891	6847846	13307424	2191826	2681042	13986354	1766412	28616196	20944063	17291793	16855111
Monthly actual	522079,7	1256462	9305381	17133046	7286582	297	0	0	0	0	0	0



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
<b>7</b>															
<b>LAND AND BUILDINGS</b>															
071510100933	Renovation of Fire Station	Caledon	Financial Services	Capital Replacement Reserve	4 000 000	4 000 000	500 000	500 000	-	-	-	-	500 000	100%	Tender has been advertised and the closing date is 24 February 2023.
072012300812	Upgrade of Villiersdorp Taxi Rank / Informal Trading Area	Villiersdorp	LED	RSEP	1 000 000	1 000 000	1 000 000	1 000 000	-	-	-	800 000	1 000 000	100%	Building Plans submitted but not yet approved due to outstanding matters that needs to be resolved. Advertisement date of tender is 17 February 2023 and appointment 5 April 2023 with completion date 15 June 2023.
072017000543	Two-Way Radio Communication System	Theewaterskloof	Town Administration	Loans Roll-Over	-	1 300 000	1 300 000	1 300 000	-	-	1 043 157	1 300 000	256 843	20%	
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	-	-	93 982	1 279 127	1 185 145	93%	
072017000910	Pre-cast Toilets	Theewaterskloof	Town Administration	Loans	500 000	500 000	500 000	500 000	-	-	-	500 000	500 000	100%	
072520500912	Modular Library	Greyton/Cenadendal	Library Services	Library	-	-	-	722 784	-	690 276	-	-	32 508	4%	
072511100913	Office Space Informal Settlements in Caledon	Caledon	Informal Settlement	Capital out of Revenue	-	230 000	230 000	230 000	-	-	-	230 000	230 000	100%	Tender has been advertised and the closing date is 24 February 2023.
072518101260	Chavonnes street extension	Caledon	Cemeteries	MIG	2 263 132	2 263 132	2 263 132	2 263 132	-	-	-	1 000 000	2 263 132	100%	Due to delayed 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 01 appeal period lapsed for this project to proceed in the 2023/24 financial year. Capital out of Revenue funds will be spend. TECH 01 appeal period has lapsed and Consultant will be appointed by 31 January 2023 subject to any appeals received. Consultant appointed. MIG funds will be moved to other projects.
072518101261				Capital out of Revenue	567 605	567 605	567 605	567 605	-	-	1 790	-	565 815	100%	
<b>Subtotal</b>					<b>8 330 737</b>	<b>11 139 864</b>	<b>7 639 864</b>	<b>8 362 648</b>	<b>-</b>	<b>690 276</b>	<b>1 138 929</b>	<b>5 109 127</b>	<b>6 533 443</b>	<b>78%</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 <sup>M</sup>	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>ROADS, PAVEMENTS, BRIDGES &amp; STORMWATER</b>															
072512201214	Grabouw Hop-On Drop-Off PT Facility	Grabouw	Roads and Stormwater	SANRAL	2 000 000	2 000 000	2 000 000	2 000 000	-	-	14 600	-	1 985 400	99%	
072512201234	Grabouw Upgrade of roads, stormwater at Rooisdakke (Phase 2)	Grabouw	Roads and Stormwater	Loans Roll-Over	1 897 250	2 100 650	2 100 650	2 100 650	-	11 700	-	1 897 250	2 088 950	99%	ENG 01/2022/23 Tender advertisement period ended 14 October 22. Tender evaluation by Technical Services completed and submitted to SCM on 01 November 22 (6 days earlier than anticipated on Procurement Plan). Expected Procurement Plan BEC to take place on 14 November 22. SCM is still busy with evaluation. Project 56 days behind. Funds will be spend. BEC was held on 30 January 2023, 77 days behind. Currently waiting on BAC date. Funds will be spend.
072512500190	Upgrading Renkewitz / Kloof / Kuhnel / Wildscut / Koomlands	Greyton/Genadendal	Roads and Stormwater	MIG	1 760 582	1 760 582	1 760 582	1 760 582	-	-	-	1 260 582	1 760 582	100%	ENG 08/2022/23 Tender specifications submitted to BSC as anticipated on Procurement Plan. No quorum could be obtain on BSC date resulting in project being behind 7 days by BSC and 11 days by closing date. Tender evaluation by Technical Services completed and submitted on 5 December 2022 as per Procurement Plan (gained 18 days back). BEC date per Procurement Plan is 9 January 2023. Technical services did not receive BEC agenda for meeting to date. Project 1 day behind schedule. Funds will be spend. Obtained prior approval from CFO to move MIG funds to this project. Funds will be spend. BEC still outstanding and 29 days behind. Funds will be spend.
072512701231	Upgrading Park/Bluebell/Pine street	Botrivier	Roads and Stormwater	MIG	632 781	632 781	632 781	632 781	-	-	-	632 781	632 781	100%	ENG 09/2022/23 Tender specifications submitted to BSC as anticipated on Procurement Plan. No quorum could be obtain on BSC date resulting in project being behind 7 days by BSC and 11 days by closing date. Tender evaluation by Technical Services completed and submitted on 5 December 2022 as per Procurement Plan (gained 18 days back). BEC date per Procurement Plan is 9 January 2023. Technical services did not receive BEC agenda for meeting to date. Project 1 day behind schedule. Funds will be spend. Obtained prior approval from CFO to move MIG funds to this project. Funds will be spend. BEC still outstanding and 29 days behind. Funds will be spend.
072512701232				Capital out of Revenue	367 219	367 219	367 219	367 219	-	-	3 500	-	363 719	99%	
<b>Subtotal</b>					<b>6 657 832</b>	<b>6 861 232</b>	<b>6 861 232</b>	<b>6 861 232</b>	<b>-</b>	<b>11 700</b>	<b>18 100</b>	<b>3 790 613</b>	<b>6 831 432</b>	<b>100%</b>	
<b>WATER RESERVOIRS &amp; RETICULATION</b>															
077010000323	Smart Meters Replacement	Theewaterskloof	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	5 000 000	461 394	51 700	3 796 079	2 916 669	1 152 221	23%	All the required invoices was paid and meters delivered to the various stores. Expenditure on this report will increase as meters are installed.
				Loans Roll-Over	-	5 132 854	5 132 854	5 132 854	-	-	-	1 710 951	5 132 854	100%	
077010100311	Upgrade water system Tesselarsdal	Caledon	Water: Distribution	Loans	1 600 000	1 600 000	1 600 000	1 600 000	-	-	-	-	1 600 000	100%	ENG 13/2022/23 tender was 7 days behind by BSC date as per Procurement Plan due to secretariate not circulating agendas on time. Closing date of this tender is in line with procurement plan. Technical evaluation date on Procurement Plan is 12 December 2022 and BEC date 09 January 2023. Tender evaluation by Technical Services completed and submitted on 14 December 2022 to SCM. Technical services did not receive BEC agenda for meeting to date. Project 1 day behind schedule. Funds will be spend. BEC still outstanding and 29 days behind. Funds will be spend.
077010200312	Bulk water upgrading Grabouw	Grabouw	Water: Distribution	Loans	9 341 135	9 341 135	9 341 135	9 341 135	-	-	5 107 556	6 468 020	4 233 579	45%	ENG 05/2022/23 tender is behind Procurement Plan schedule due to funding uncertainty and reduction of the BOQ in line with funding available VS mechanical tender works finalisation had to take place. New dates were set and tender closing date 15 December 2022 and BEC date 10 February 2023. Project on track. Funds will be spend. Technical report submitted to SCM on 01 February 2023 and BEC still outstanding. Funds will be spend.

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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION*	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>WATER RESERVOIRS &amp; RETICULATION</b>															
077010000313	Change Over Switches	Theewaterskloof	Water: Distribution	Capital Replacement Reserve	-	-	457 303	457 303	-	-	457 303	-	-	0%	
077010000343	Borehole Pump	Theewaterskloof	Water: Distribution	Capital Replacement Reserve	-	-	162 044	162 044	-	-	144 426	-	17 618	11%	This forms part of the Sec. 29 approval that was approved by Council on 27 October 2022. Procurement was done and this amount indicates the difference that can be adjusted. This project is therefore completed.
077010200394	Capital - Grabouw Bulk Water	Grabouw	Water: Distribution	Loans Roll-Over	-	338 791	338 791	338 791	-	-	338 791	338 791	0	0%	
077011502314	Greyton WTW Planning	Greyton/Genadendal	Water: Treatment Works	Loans Roll-Over	-	175 046	175 046	175 046	-	-	68 463	175 046	106 583	61%	In the process of drafting the tender document for the project.
077011302332	Upgrading of water purification plant	Villiersdorp	Water: Treatment Works	MIG	8 154 957	8 154 957	8 154 957	8 154 957	-	3 039 444	349 452	3 750 000	4 766 061	58%	Tender cancelled/stopped. Obtained prior approval from CFO to adjust MIG funds of this project to other projects
077011302334				Capital out of Revenue	1 845 043	1 845 043	1 845 043	1 845 043	-	-	1 772 175	-	72 868	4%	
077011402331	Upgrading of water purification plant (investigate, prelim design)	Riviersonderend	Water: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	500 000	500 000	100%	An 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. LOA and LOR was send on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Consultant will be appointed by 28 Feb 2023 subject to any appeals received. Funds will be spend. Funds was given back to CFO as the municipality's appetite to take up this loans has decreased.
077011702331	Upgrading of water purification plant (investigate, prelim design)	Botrivier	Water: Treatment Works	Loans	4 955 185	4 955 185	4 955 185	4 955 185	-	-	214 024	-	4 741 161	96%	ENG 12/2022/23 Tender advertisement closing date was 25 November 2022. Technical evaluation was submitted to SCM on 30 November 2022 to complete SCM evaluation for BEC to take place on 19 December 2022. SCM still busy with evaluation. Project 21 days behind. Funds will be spend. BEC date was 26 Jan 2023, 38 days behind. Still waiting on BEC date. Fund will be spend.
<b>Subtotal</b>					<b>31 396 320</b>	<b>37 043 012</b>	<b>37 662 359</b>	<b>37 662 359</b>	<b>461 394</b>	<b>3 091 144</b>	<b>12 248 269</b>	<b>15 859 478</b>	<b>22 322 946</b>	<b>59%</b>	
<b>ELECTRICITY RETICULATION</b>															
077510100600	Replacement of Miniature substations	Caledon	Electricity Distribution	Capital out of Revenue	700 000	700 000	700 000	700 000	-	-	31 997	50 000	668 003,06	95%	Tender evaluated and submitted to SCM on 17th October 2022. Waiting for SCM to submit to BEC.
077510100630	Upgrading network Uitsig Caledon	Caledon	Electricity Distribution	Loans	1 100 000	1 100 000	1 100 000	1 100 000	-	-	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.
077510200611	Highmast lighting	Grabouw	Electricity Distribution	MIG	8 613 344	8 613 344	8 613 344	8 613 344	-	-	7 618 645	7 500 000	994 698,75	12%	Contractor on site. Project on schedule.
077510200615				Capital out of Revenue	1 019 437	1 019 437	1 019 437	1 019 437	-	-	345 584	860 000	673 852,67	66%	
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	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	-	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	450 000	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	315 000	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. Await new BEC meeting
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	315 000	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. Await new BEC meeting
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	100 000	1 526 864,12	95%	Tender evaluated and submitted to SCM on 17th October 2022. Waiting for SCM to submit to BEC.
<b>Subtotal</b>					<b>21 733 523</b>	<b>24 483 894</b>	<b>21 918 870</b>	<b>21 918 870</b>	<b>-</b>	<b>-</b>	<b>8 543 287</b>	<b>9 790 000</b>	<b>13 375 583</b>	<b>61%</b>	

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<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	-	-	470 044	1 700 000	3 821 570,88	89%	ENG 07/2022/23 BSC date per Procurement Plan is 31 October 22. 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 Procurement Plan dates for BEC to take place on 09 December 2022. SCM still busy with evaluation. Project 31 days behind. Funds will be spend. BEC still to take place and project 60 days behind. Funds will be spend.
076010101634				Loans Roll-Over	7 509 834	7 509 834	7 509 834	7 509 834	-	-	-	7 509 834	100%		
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	1 782 393	-	9 396 179	7 340 963	3 188 332,77	25%	Phase 4 implementation is in progress and will be completed by June 2023.
076011101633	Caledon - WWTW upgrade	Caledon	Sewerage: Treatment Works	Loans Roll-Over	-	273 419	273 419	273 419	-	-	-	273 419	273 418,80	100%	
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%	An 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. LOA and LOR was send on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Consultant will be appointed by 28 Feb 2023 subject to any appeals received. Funds will be spend. Consultant appointed to do the planning, part of the funds was given back to CFO as the municipality's appetite to take up this loans has decreased. This project will be budgeted for the new fin year.
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. Funds will be spend.
076011501631				Loans Roll-Over	9 929 837	9 929 837	9 929 837	9 929 837	924 949	-	5 526 789	3 309 945	4 403 048	44%	
076011501632	Greyton WWTW Fence	Greyton/Genadendal	Sewerage: Treatment Works	Loans	808 885	808 885	808 885	808 885	-	14 223	-	404 442	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. SCM still busy with evaluation. Project 49 days behind schedule. Funds will be spend. BEC took place on 26 Jan 2023, 66 days behind. Still waiting on BAC date. Funds will be spend.
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%	An appointment of consultant to take place after award of Tech 01/2022/23 tender. Technical evaluation was submitted to SCM on 23 September 22. BAC took place on 04 November 22. 42 days after submission. LOA and LOR was send on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Consultant will be appointed by 28 Feb 2023 subject to any appeals received. Funds will be spend. Consultant appointed to do the planning, part of the funds was given back to CFO as the municipality's appetite to take up this loans has decreased. This project will be budgeted for the new fin year.
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	-	-	-	500 000	500 000,00	100%	Funds was given back to CFO as the municipality's appetite to take up this loan has decreased. This project will be budgeted for the new fin year.
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 Procurement Plan 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 Procurement Plan (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 still busy with evaluation. Project 49 days behind schedule. Funds will be spend. BEC took place on 30 January 2023, 70 days behind. Still waiting on BAC date. 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	-	-	-	200 000	2 100 000,00	100%	Funds will be spend. BEC took place on 30 January 2023, 70 days behind. Still waiting on BAC date. 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>2 707 342</b>	<b>14 223</b>	<b>17 750 197</b>	<b>17 132 669</b>	<b>33 480 632</b>	<b>65%</b>	

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VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2022 - 2023	ADJUSTED BUDGET 1 AUGUST 2022	ADJUSTED BUDGET 2 OCTOBER 2023	ADJUSTED BUDGET 3 NOVEMBER 2022	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>7</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	-	160 687	-	1 090 908	1 839 313	92%	TWK 2 for Town Planner and Environmental Practitioner to be advertised as soon as SCM regulations are adopted by council. Tender for the Engineer to go to BSC in February 2023.
073012200112	Rooi Dakke 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	545 454	-	0%	
073012200212	Rooi Dakke 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	545 454	-	0%	
073012200312	Rooi Dakke 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	545 454	-	0%	
073012200412	Rooi Dakke 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	545 454	-	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	-	-	-	1 090 908	2 000 000	100%	Contractor started on site and 2 claims submitted to the department. Once disbursement from the department is received it will be paid through to the contractor. All funding will be used before the end of June 2023.
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	-	-	-	1 090 908	2 000 000	100%	Contractor started on site and 2 claims submitted to the department. Once disbursement from the department is received it will be paid through to the contractor. All funding will be used before the end of June 2023.
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	-	-	-	1 090 908	2 000 000	100%	Contractor started on site and 2 claims submitted to the department. Once disbursement from the department is received it will be paid through to the contractor. All funding will be used before the end of June 2023.
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	-	-	-	1 090 908	2 000 000	100%	Contractor started on site and 2 claims submitted to the department. Once disbursement from the department is received it will be paid through to the contractor. All funding will be used before the end of June 2023.
073012200912	Grabouw - Gypsy Queen Planning	Grabouw	Human Settlements	Housing	1 000 000	1 000 000	1 000 000	1 000 000	-	-	-	545 454	1 000 000	100%	The Spatial Development Plan is in progress and once completed draft Basic Assessment Report will be submitted. All the funds will be used before the end of June 2023.
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	546 695	405 791	1 902 705	1 636 362	691 504	23%	Geotechnical Investigation is currently underway

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<b>TWK HOUSING</b>															
073012301242	Villiersdorp Destiny Farm: Installation of Civil Engineering (Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	136 362	250 000	100%	Only Site Establishment will be done before the end of June 2023, therefore the funding will be utilised
073012301612	Villiersdorp Destiny Farm: Installation of Civil Engineering (Sewerage)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	136 362	250 000	100%	Only Site Establishment will be done before the end of June 2023, therefore the funding will be utilised
073012302212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Roads)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	136 362	250 000	100%	Only Site Establishment will be done before the end of June 2023, therefore the funding will be utilised
073012303212	Villiersdorp Destiny Farm: Installation of Civil Engineering (Storm Water)	Villiersdorp	Human Settlements	Housing	250 000	250 000	250 000	250 000	-	-	-	136 362	250 000	100%	Only Site Establishment will be done before the end of June 2023, therefore the funding will be utilised
073012501212	Greyton 595: Planning	Greyton/Genadendal	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	99 300	826 378	1 090 908	1 074 322	54%	Detailed Designs have started and the funding will be utilised before the end of June 2023
073012700112	Botrivier Beaumont (New France): Installation of Civil Engineering ( Water)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	108 696	68 178	16 304	13%	Practical Completion Certificate to be issued and all the funding will utilised before the end of June 2023
073012700213	Botrivier Beaumont (New France): Installation of Civil Engineering (Sewerage)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	108 696	68 178	16 304	13%	Practical Completion Certificate to be issued and all the funding will utilised before the end of June 2023
073012700312	Botrivier Beaumont (New France): Installation of Civil Engineering (Stormwater)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	125 000	-	-	108 696	68 178	16 304	13%	Practical Completion Certificate to be issued and all the funding will utilised before the end of June 2023
073012700412	Botrivier Beaumont (New France): Installation of Civil Engineering (Roads)	Botrivier	Human Settlements	Housing	125 000	125 000	125 000	977 119	-	-	849 669	68 178	127 450	13%	Practical Completion Certificate to be issued and all the funding will utilised before the end of June 2023
				<b>Subtotal</b>	<b>21 500 000</b>	<b>21 500 000</b>	<b>21 500 000</b>	<b>22 352 119</b>	<b>546 695</b>	<b>665 778</b>	<b>7 904 839</b>	<b>11 727 240</b>	<b>13 781 501</b>	<b>62%</b>	
<b>SOLID WASTE</b>															
075511100151	Caledon WTF & MRF Entrance N2	Caledon	Refuse Sites	Loans	926 100	926 100	926 100	926 100	-	-	-	185 220	926 100	100%	Awaiting on SANRAL approval. SANRAL gave their approval on tender is being drafted. Funds will be spent. BSC to take place 20 February 23.
075511301924	Villiersdorp- Landfill rehabilitation	Villiersdorp	Refuse Sites	Loans Roll-Over	-	527 267	527 267	527 267	-	-	-	250 000	527 267	100%	An 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. LOA and LOR was sent on 30 November 2022, 26 days after BAC. Tender is in appeal period which ends 21 December 2022. Consultant will be appointed by 28 February 2023 subject to any appeals received. Funds will be spend.
075511501924	Greyton landfill rehab	Greyton/Genadendal	Refuse Sites	Loans Roll-Over	-	384 720	384 720	384 720	-	48 730	-	150 000	335 990	87%	Appointment of consultant. Drilling of Bore Hole 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	-	-	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 per Procurement Plan for BEC to take place on 28 November 2022. SCM still busy with evaluation. Project 42 days behind schedule. Funds will be spent. BEC still to take place and project 71 days behind. Fund will be spend.
075511401911	RSE WTF & MRF Phase 3	Riviersonderend	Refuse Sites	Loans	2 907 809	2 907 809	2 907 809	2 907 809	-	-	2 656 636	2 907 809	251 173	9%	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>-</b>	<b>48 730</b>	<b>2 976 856</b>	<b>3 493 029</b>	<b>5 258 309</b>	<b>63%</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	-	-	-	500 000	500 000	100%	Consultant appointed. Awaiting on Department of Sports and Cultural for the approval of the technical report submitted to them for the project to be MIG registered. Funds will be spend. Quotations obtained from various Consultants. Appointment to follow on 13 February 2023. Funds will be spend.
<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>500 000</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	-	3 872 990,52	-	-	227 009	6%	2 x Rav4 - R 1 million was finalized and delivered by January 2023. Invoice handed in for Payment. Order issued for Water Truck of R 1 million and 2 x Digger loaders for R 2 million. Delivery in February 2023.
072513000033				Loans Roll-Over	-	469 769	469 769	469 769	-	-	-	469 769,45	469 769	100%	Awaits invoice of R 293 thousand for payment to CoCT for 3 x Vehicles at the end of February 2023.
				Capital Replacement Reserve	-	821 606	821 606	821 606	-	574 653,29	-	821 606,00	246 953	30%	Order issued for the amount of R 661 thousand. Wheelchair Conversion of Panel van Delivery May 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%	
077511201444	Vehicle (Street Lights)	Grabouw	Electricity: Street Lights	Loans Roll-Over	600 000	600 000	600 000	600 000	380 457,65	-	380 457,65	600 000,00	219 542	37%	Vehicle received. Cost saving
<b>Subtotal</b>					<b>5 650 000</b>	<b>6 941 375</b>	<b>6 941 375</b>	<b>6 941 375</b>	<b>380 458</b>	<b>5 405 986</b>	<b>380 458</b>	<b>2 841 375</b>	<b>1 154 932</b>	<b>17%</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	-	3 210	-	-	3 090	49%	All furniture procured. Funds left is a saving on vote.
071030900450	Computer Equipment (New)	Administration	Internal Audit	Capital out of Revenue	18 000	18 000	18 000	18 000	15 035	-	15 035	-	2 965	16%	Laptop procured. Funds left is a saving on vote.
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	10 500	10 500	10 500	10 500	-	-	-	10 500	10 500	100%	
071520900540	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	55 005	55 005	55 005	55 005	16 968	-	52 489	-	2 516	5%	Order for claim TWK00260/0108/2022 - stolen standby phone - in process .
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	50 000	50 000	50 000	50 000	8 455	-	36 448	-	13 552	27%	Order for claim TWK00212/0026/2022 - tools at Villiersdorp depo stolen and TWK00277/019/2023 - loss of hand radio - 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	-	30 070	97 000	66 930	69%	

**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 202	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>OFFICE EQUIPMENT</b>															
072012300550	Furniture and Office Equipment (Upgrade)	Villiersdorp	LED	Capital out of Revenue	500 000	250 000	250 000	250 000	-	13 694	229 727	300 000	6 580	3%	Building Plans submitted but not yet approved due to outstanding matters that needs to be resolved. Advertisement date of tender is 17 February 2023 and appointment 5 April 2023 with completion date 15 June 2023.
072017001550	Machinery and Equipment (New)	Theewaterskloof	Town Administration	Capital out of Revenue	100 000	100 000	100 000	100 000	-	78 522	-	100 000	21 478	21%	
072017001551	Machinery and Equipment (New)	Theewaterskloof	Town Administration	Safety Project Grant (ODM)	-	35 000	35 000	35 000	28 031	-	28 031	35 000	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	100 000	100%	The tender prices were submitted through the TWK2 tender process and the cheapest quote were between R 8 thousand - R 9 thousand more then the allocated budget for the tender. Funding needs to be transferred with the adjustment budget to process the tender.
072017201550	Machinery and Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	84 500	84 500	84 500	84 500	-	-	66 127	84 500	18 373	22%	
072017201551	Machinery and Equipment (New)	Grabouw	Town Administration	Safety Project Grant (ODM)	-	100 000	100 000	100 000	-	51 997	-	50 000	48 003	48%	
072017201560	Machinery and Equipment (Renewal)	Grabouw	Town Administration	Capital out of Revenue	60 000	60 000	60 000	60 000	-	43 988	-	60 000	16 013	27%	
072017301550	Machinery and Equipment (Renewal)	Villiersdorp	Town Administration	Capital out of Revenue	100 000	100 000	100 000	100 000	-	24 686	5 718	100 000	69 596	70%	
072017400453	Computer Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	50 000	50 000	50 000	50 000	30 070	-	30 070	-	19 930	40%	Laptop procured. Funds left is a saving on vote.
072017400543	Furniture and Office Equipment (New)	Riviersonderend	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	7 700	100%	
072018900540	Furniture and Office Equipment (New)	Administration	Human Resources	Capital out of Revenue	6 200	6 200	6 200	6 200	-	-	-	6 200	6 200	100%	
072023000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	100 000	100 000	100 000	100 000	60 139	-	90 578	-	9 422	9%	Laptop procured. Funds left is a saving on vote.
072023100451	Computer Equipment (New)	Caledon	ICT	EPWP Grant	18 000	18 000	18 000	18 000	15 035	-0	16 404	-	1 596	9%	Laptop procured. Funds left is a saving on vote.
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	100 000	14 500	15%	
072511100553	Furniture and Office Equipment (New)	Caledon	Informal Settlement	Capital out of Revenue	-	20 000	20 000	20 000	-	-	-	-	20 000	100%	Quotations for office chairs received, procurement process to be finalised end February 2023.
072513000540	Furniture and Office Equipment (New)	Theewaterskloof	Fleet	Capital out of Revenue	3 500	3 500	3 500	3 500	2 290	-	2 290	3 500	1 210	35%	
072515100540	Furniture and Office Equipment (New)	Caledon	Disaster Management	Capital out of Revenue	6 000	6 000	6 000	6 000	-	-	-	6 000	6 000	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 202	ACTUAL EXPENDITURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
<b>OFFICE EQUIPMENT</b>															
072517101550	Machinery and Equipment (New)	Caledon	Nature Reserve	Capital out of Revenue	15 000	15 000	15 000	15 000	-	12 746	-	15 000	2 254	15%	
072520500542	Furniture and Office Equipment (New)	Greyton/Genadendal	Library Services	Library	35 000	35 000	35 000	35 000	30 070	-	30 070	-	4 930	14%	Project started 20 January 2023 and will be finished by 30 June 2023.
072521001550	Machinery and Equipment (New)	Theewaterskloof	Traffic Services	Capital out of Revenue	100 000	100 000	100 000	100 000	31 737	-	31 737	100 000	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	100 000	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	100 000	95 809	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	-	15 035	20 800	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	-	1 860	13 851	16 000	289	2%	
073014000550	Furniture and Office Equipment (Upgrade)	Theewaterskloof	Town Planning	Capital out of Revenue	6 000	6 000	6 000	6 000	-	-	3 549	6 000	2 451	41%	
077010001559	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Capital Replacement Reserve	-	-	2 000 000	2 000 000	3 754 129	-	3 754 129	-	-1 754 129	-88%	
077010001554	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Loans	-	-	2 565 024	2 565 024	-	-	1 085 848	-	1 479 176	58%	
077010001553	Machinery and Equipment (New)	Theewaterskloof	Water: Distribution	Capital out of Revenue	-	-	829 936	829 936	146 320	-	809 642	-	20 294	2%	
077510001553	Machinery and Equipment (New)	Theewaterskloof	Electricity Distribution	Capital out of Revenue	4 000 000	2 250 003	250 003	250 003	-	-	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	8 875	3 745	8 875	100 000	87 380	87%	Order was placed and await delivery. Shortlist and appointment for new artisan outstanding for additional material.
<b>Subtotal</b>					<b>6 015 505</b>	<b>4 170 508</b>	<b>7 565 468</b>	<b>7 655 468</b>	<b>4 192 259</b>	<b>234 447</b>	<b>6 808 542</b>	<b>168 203</b>	<b>612 479</b>	<b>8%</b>	
<b>GRAND TOTAL CAPITAL BUDGET</b>					<b>158 777 533</b>	<b>172 168 834</b>	<b>170 118 117</b>	<b>171 783 019</b>	<b>8 288 147</b>	<b>10 162 285</b>	<b>57 769 478</b>	<b>70 411 734</b>	<b>103 851 256</b>	<b>60%</b>	

## SECTION 3 - OPERATING REVENUE AND EXPENDITURE

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

The municipal votes are in accordance with the GFS classification.

**WC031 Theewaterskloof - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January**

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	12 725	146 340	167 138	(20 799)	-12,4%	267 166
Vote 2 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	125 039	130 262	130 262	11 807	72 371	75 076	(2 705)	-3,6%	130 262
Vote 5 - Environmental protection	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Municipal Manager	731	1 140	1 178	108	466	913	(447)	-49,0%	1 178
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Directorate Technical Services and Planning	41 626	59 604	61 966	863	28 001	24 963	3 038	12,2%	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	3 319	38 885	33 203	5 682	17,1%	54 810
Vote 13 - Waste water management	50 188	53 032	53 032	4 294	38 852	33 162	5 690	17,2%	53 032
Vote 14 - Water	91 350	96 299	96 299	7 181	56 105	57 374	(1 269)	-2,2%	96 299
Vote 15 - Directorate Development and Community Services	49 425	40 544	47 580	2 213	13 937	22 764	(8 827)	-38,8%	47 580
<b>Total Revenue by Vote</b>	<b>645 905</b>	<b>702 775</b>	<b>712 294</b>	<b>42 509</b>	<b>394 956</b>	<b>414 594</b>	<b>(19 638)</b>	<b>-4,7%</b>	<b>712 294</b>
<b>Expenditure by Vote</b>									
Vote 1 - Directorate Finance	75 694	71 772	69 228	5 149	69 540	40 761	28 779	70,6%	69 228
Vote 2 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	110 385	124 459	123 815	19 954	73 567	76 868	(3 301)	-4,3%	123 815
Vote 5 - Environmental protection	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Municipal Manager	8 870	13 549	11 403	769	5 238	7 285	(2 047)	-28,1%	11 403
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Directorate Technical Services and Planning	32 526	46 188	51 900	2 961	28 001	27 723	277	1,0%	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	3 477	43 458	38 819	4 639	12,0%	67 596
Vote 13 - Waste water management	47 659	51 559	51 137	3 790	43 774	29 651	14 123	47,6%	51 137
Vote 14 - Water	67 158	66 577	77 083	3 725	73 853	36 946	36 908	99,9%	77 083
Vote 15 - Directorate Development and Community Services	209 593	228 873	230 959	16 632	131 048	130 396	652	0,5%	230 959
<b>Total Expenditure by Vote</b>	<b>612 563</b>	<b>671 602</b>	<b>683 122</b>	<b>56 456</b>	<b>468 479</b>	<b>388 449</b>	<b>80 030</b>	<b>20,6%</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>(13 948)</b>	<b>(73 523)</b>	<b>26 145</b>	<b>(99 668)</b>	<b>-381,2%</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) - M07 January

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	8 843	89 806	80 377	9 430	12%	138 377
Service charges - electricity revenue	114 625	125 983	125 983	11 807	68 091	72 080	(3 989)	-6%	125 983
Service charges - water revenue	78 378	85 576	85 576	7 181	45 382	49 868	(4 486)	-9%	85 576
Service charges - sanitation revenue	36 981	39 524	39 524	4 294	25 348	23 707	1 642	7%	39 524
Service charges - refuse revenue	37 686	39 642	39 642	3 319	23 716	22 585	1 132	5%	39 642
Rental of facilities and equipment	2 165	2 189	2 189	144	1 025	1 277	(252)	-20%	2 189
Interest earned - external investments	10 542	10 200	10 200	1 131	6 876	5 950	926	16%	10 200
Interest earned - outstanding debtors	16 907	22 472	22 472	1 978	11 726	13 109	(1 383)	-11%	22 472
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 621	15 355	15 355	587	2 449	9 009	(6 560)	-73%	15 355
Licences and permits	36	23	23	1	1	13	(12)	-93%	23
Agency services	7 140	8 848	8 848	479	4 097	5 161	(1 064)	-21%	8 848
Transfers and subsidies	128 202	146 021	153 702	1 397	93 688	97 714	(4 026)	-4%	153 702
Other revenue	14 097	18 682	18 720	658	4 325	14 958	(10 633)	-71%	18 720
Gains	1 683	-	-	-	218	-	218	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>602 778</b>	<b>652 893</b>	<b>660 612</b>	<b>41 819</b>	<b>376 748</b>	<b>395 807</b>	<b>(19 059)</b>	<b>-5%</b>	<b>660 612</b>
<b>Expenditure By Type</b>									
Employee related costs	238 699	275 056	273 959	21 442	148 265	163 043	(14 778)	-9%	273 959
Remuneration of councillors	11 900	13 556	13 556	1 030	7 296	6 971	325	5%	13 556
Debt impairment	83 302	63 104	63 104	5 259	117 269	36 811	80 458	219%	63 104
Depreciation & asset impairment	31 651	29 311	29 311	2 134	14 839	17 098	(2 259)	-13%	29 311
Finance charges	20 011	25 189	25 189	-	6 823	14 694	(7 871)	-54%	25 189
Bulk purchases - electricity	86 239	96 105	95 954	18 152	59 991	60 490	(499)	-1%	95 954
Inventory consumed	34 528	37 600	36 017	1 259	26 841	19 097	7 744	41%	36 017
Contracted services	46 710	57 585	59 188	3 188	33 942	19 945	13 997	70%	59 188
Transfers and subsidies	1 766	8 735	18 110	33	10 901	5 930	4 971	84%	18 110
Other expenditure	58 269	65 361	68 734	3 959	42 312	44 371	(2 059)	-5%	68 734
Losses	610	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>613 685</b>	<b>671 602</b>	<b>683 122</b>	<b>56 456</b>	<b>468 479</b>	<b>388 449</b>	<b>80 030</b>	<b>21%</b>	<b>683 122</b>
<b>Surplus/(Deficit)</b>	<b>(10 907)</b>	<b>(18 709)</b>	<b>(22 510)</b>	<b>(14 638)</b>	<b>(91 731)</b>	<b>7 358</b>	<b>(99 089)</b>	<b>(0)</b>	<b>(22 510)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	44 249	47 882	49 682	690	18 191	18 033	158	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	753	(736)	(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>(13 948)</b>	<b>(73 523)</b>	<b>26 145</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>(13 948)</b>	<b>(73 523)</b>	<b>26 145</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>(13 948)</b>	<b>(73 523)</b>	<b>26 145</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>(13 948)</b>	<b>(73 523)</b>	<b>26 145</b>			<b>29 172</b>

The year to date revenue is 55% of the adjustment budget of R 712 million. The expenditure is 21% 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.

### **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 are R 3 million and the actual revenue YTD amounts to R 2 million.

### **Licenses and permits**

Licenses and permits consist 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.

### **Gains**

Two erven in Myddleton were sold after the budget was finalized. The budget will be corrected with the adjustment budget.

### **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. Debt impairment was evaluated at half year and will be adjusted with the February adjustment budget.

### **Depreciation & asset impairment**

Assets were disposed of during the last month of the previous financial year resulting in a decrease in depreciation. Budget will be adjusted to take this into account in February 2023.

### **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.

## **Inventory Consumed**

- ❖ Other Materials - Sundry Consumables - WC031\_Maintenance: Electricity Network - Sundry Consumables (Caledon and Villiersdorp)  
Goods are ordered 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 - Maintenance Materials (Grounds and Buildings) - WC031\_Maintenance: Sport and Recreation Facilities - Maintenance Materials (Botrivier)  
Bulk fertilizer and soil for the soccer field will only be implemented in the 3<sup>rd</sup> quarter of the financial year.
- ❖ Other Materials – Equipment - WC031\_Bulk meters (Caledon)  
Bulk meters will be booked out of the stores when needed.
- ❖ Other materials Printing, publications and Books - WC031\_Project Boards\_EPWP Grant (Theewaterskloof)  
New project boards are being designed and will be purchased by the end of March 2023, whereby the money would be spend.
- ❖ Other Materials - Sundry Consumables (Fertilizer) - WC031\_Maintenance: Sport and Recreation Facilities - Fertilizer & Herbicide (Caledon)  
Contract for the chemical tender is out and procurement for the material will commence as soon as possible.
- ❖ Other Materials - Maintenance of Grounds and Networks - WC031\_Maintenance: Waternetworks Informal Settlements (Caledon)  
Water network maintenance is done periodically and funding to be utilised for the Riemvasmaak informal settlement and the provision of basic services in Myddleton.

- ❖ Other Materials - Sundry Consumables - WC031\_Maintenance: Specialized Butumen Emulsion for Jetting Machine Vehicle (Administration)  
The funds was allocated to the towns to procure material for the jet patcher truck for pothole repairs. Unfortunately, they failed to procure these material which will lead to an amount of R 227 thousand being adjusted during the adjustment budget process as the need changed to fleet requiring funds for various reasons.

### **Contracted Services**

- ❖ Contracted Services - Haulage – Recycling - WC031\_Recycling Contractor (Caledon, Grabouw, Villiersdorp, RSE and Greyton/Genadendal)  
Recycling Project commenced in October 2022. Contractor submitted invoices and budget will be spent by 30 June 2023 for recycling services rendered.
- ❖ Contracted Services - Business and Financial Management - WC031\_Management of Dumping Site Facilities (Theewaterskloof)  
Consultant appointed. All work will be completed before 30 June 2023.
- ❖ Contracted Services - Engineering\_Civil - WC031\_Water Purification Management (Theewaterskloof)  
Service provider was appointed to draft the Water Safety Plans and Wastewater Risk Abatement plans for Water and Wastewater treatment facilities. The process is anticipated to be completed by the end of April 2023.
- ❖ Contracted Services - Electrical Contractors - WC031\_Street Light Management (RSE and Greyton/Genadendal)  
Maintenance done as and when needed.
- ❖ 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 January 2023 will only be made in February 2023.
- ❖ 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 - 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 - Business and Financial Management (Professional Services) - WC031\_Asset Infrastructure completeness information comparison (Administration)  
Budget was allocated to incorrect line item. Corrections will be made with the adjustment budget.
- ❖ 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 - Accounting and Auditing - WC031\_Fraud Risk Assessment (Administration)  
Service provider was appointed in January 2023, payments will only be effected when service is delivered.
- ❖ Contracted Services - Business and Financial Management (Professional) - WC031\_Ontec (Administration)  
Payment for November and December 2022 will only be made in February 2023. Waiting for final invoices from Ontec and Utilities world.
- ❖ Contracted Services - Business and Financial Management (Professional) - WC031\_Consumer Profile Bureau (Administration)  
Inhouse debt collection will start soon and information will then be used from the Consumer Profile Bureau system.
- ❖ 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 TWK self.

- ❖ Contracted Services - Business and Financial Management (Professional) - WC031\_GIS (Administration)  
Only unbundled asset spatial data needs to be corrected before payment of invoice can be made. Actual is also less than budget and will be corrected in the adjustment budget.
- ❖ Contracted Services - Business and Financial Management (Professional) - WC031\_Asset Infrastructure completeness information comparison (Administration)  
Budget was allocated to incorrect line item. Correction will be made with the adjustment budget.
- ❖ Contracted Services - Catering Services - WC031\_Youth Entrepreneurship Development (Biggest Deal) (Theewaterskloof)  
Spending will take place with the kick-off of the Biggest Deal Competition commencing in April 2023.
- ❖ Contracted Services - Catering Services - WC031\_Mayoral Business Engagement Initiatives (Theewaterskloof)  
Spending will take place after approval of the item in February 2023 by Management and Portfolio Committee. Envisaged spending in April 2023.
- ❖ Contracted Services - Research and Advisory - WC031\_Local Economic Development (Theewaterskloof)  
In process to appoint service provider to register sub-division at Deeds Office. Spending will take place Mid May 2023.
- ❖ Contracted Services - Photography and Graphic Designers - WC031\_Gender Base Violence Awareness (Photography & Graphic Design) (Theewaterskloof)  
Requisition was loaded on Collab but could not be processed due to system maintenance. Handwritten requisition will be resubmitted.
- ❖ Contracted Services - Maintenance of Unspecified Assets - WC031\_Route Development Upgrades (Theewaterskloof)  
In procurement phase to appoint a service provider to assist with audit of tourism products to develop a route map. Spending will be mid May 2023.
- ❖ Contracted Services - Personnel and Labour - WC031\_Informal Settlement Management (Squatter Control) (Theewaterskloof)  
The municipality is confronted with land invasion on a daily basis and people to be appointed to assist in monitoring this issue.



- ❖ Contracted Services - Haulage – Refuse - WC031\_Solid Waste Informal Settlement (Caledon)

Funding reserved for the rental of refuse skips funding will be spent by the end of June 2023.

- ❖ Contracted Services - Accounting and Auditing - WC031\_External Auditor to conduct Audit on Water Licenses (Theewaterskloof)

Consultant will be appointment by no later than 28 February 2023. Funds will be spend.

### **Transfers and Subsidies**

- ❖ Transfers and Grants - Price Money - WC031\_Youth Entrepreneurship Development (Biggest Deal) (Theewaterskloof)

Biggest Deal Competition scheduled from April 2023 to June 2023 whereby competition money will be utilized.

- ❖ Transfers and Grants – SEDA - WC031\_Local Economic Development (Theewaterskloof)

SLA not finalised due to legal issues that need to be clarified, whereafter the item needs to be approved by management and the portfolio. Once approval obtained the funding will be finalised, envisaged date 30 March 2023.

- ❖ Transfers and Grants - VIC Support Grant - WC031\_Tourism and Marketing (Theewaterskloof)

There are still matters with the senior management regarding VIC Support. Need to obtain clarity in terms of signing of SLA's and the transfer of the funds.

### **Other Expenditure**

- ❖ 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 - External Computer Service (Internet) - WC031\_HAN (Theewaterskloof)

These 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. Vendors 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 - External Computer Service (Internet) - WC031\_HAN (Theewaterskloof)  
These funds belong to HAN University. It seems that only a small portion will be utilise of the funds when the new intake arrives in February 2023.
- ❖ Other Expenditure - Commission Paid (Water Vendors) - WC031\_Financial Viability and Management (Administration)  
Commission paid on demand. Vendor prefer the commission to be credit 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 - Bulk SMS - WC031\_Financial Viability and Management (Administration)  
Current SMS balance on Collab is sufficient. Spending will commence when balance is low.
- ❖ Other Expenditure - Advertising (Corporate) - WC031\_Informal Settlement Management Policy (Theewaterskloof)  
Informal Settlements policy is under review and will be advertised for public comments to be considered by Council.
- ❖ Other Expenditure - Sundry Hire Charges - WC031\_Maintenance: Transportation Hire (Caledon)  
The need for the procurement to use this funding did not arise 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 - M07 January									
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	6 600	6 200	400	6%	12 056
Pension and UIF Contributions	29	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	285	178	178	15	99	92	8	8%	178
Cellphone Allowance	1 190	1 322	1 322	84	597	680	(83)	-12%	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>7 296</b>	<b>6 971</b>	<b>325</b>	<b>5%</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	150	855	3 171	(2 316)	-73%	4 935
Pension and UIF Contributions	-	174	91	-	-	103	(103)	-100%	91
Medical Aid Contributions	-	58	29	-	-	34	(34)	-100%	29
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	(8)	512	463	-	-	303	(303)	-100%	463
Motor Vehicle Allowance	-	869	812	-	-	515	(515)	-100%	812
Cellphone Allowance	-	94	84	-	-	55	(55)	-100%	84
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	85	78	-	-	50	(50)	-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>150</b>	<b>855</b>	<b>4 232</b>	<b>(3 378)</b>	<b>-80%</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	14 243	101 673	106 583	(4 910)	-5%	179 357
Pension and UIF Contributions	25 922	31 183	31 183	2 337	16 057	18 484	(2 427)	-13%	31 183
Medical Aid Contributions	8 816	8 947	8 947	805	5 359	5 304	56	1%	8 947
Overtime	9 692	9 710	9 710	1 291	7 377	5 756	1 622	28%	9 710
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	9 092	10 801	10 801	981	6 621	6 402	218	3%	10 801
Cellphone Allowance	870	801	801	169	910	475	435	92%	801
Housing Allowances	915	880	880	83	582	521	61	12%	880
Other benefits and allowances	9 327	8 171	8 171	927	6 453	4 844	1 609	33%	8 171
Payments in lieu of leave	2 871	1 500	1 500	286	1 484	889	595	67%	1 500
Long service awards	1 044	1 615	1 615	168	893	957	(65)	-7%	1 615
Post-retirement benefit obligations	8 318	14 500	14 500	-	-	8 595	(8 595)	-100%	14 500
<b>Sub Total - Other Municipal Staff</b>	<b>236 378</b>	<b>267 916</b>	<b>267 466</b>	<b>21 292</b>	<b>147 410</b>	<b>158 810</b>	<b>(11 400)</b>	<b>-7%</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>22 472</b>	<b>155 561</b>	<b>170 014</b>	<b>(14 453)</b>	<b>-9%</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>22 472</b>	<b>155 561</b>	<b>170 014</b>	<b>(14 453)</b>	<b>-9%</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>21 442</b>	<b>148 265</b>	<b>163 043</b>	<b>(14 778)</b>	<b>-9%</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 673 of which 27 are council members and 646 are permanent workers. The active temporary workers on the system are 265. The active permanent employees include 4 new appointments, 3 retirements, 1 decease and 1 resignation and the active temporary workers include 9 new employees and 20 contracts that expired for the month of January 2023.

The total Salary, allowances & benefits for managers and staff amounts to R 21 million for the month. Overtime for January 2023 amounts to R 1 million.

## Expenditure on Repairs & Maintenance by asset class

WC031 Thewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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	7 111	52 354	54 833	2 478	4,5%	95 090
Roads Infrastructure	23 364	25 445	25 617	2 170	16 849	14 337	(2 512)	-17,5%	25 617
Roads	23 277	25 330	25 507	2 141	16 789	14 279	(2 510)	-17,6%	25 507
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	88	115	110	30	61	58	(2)	-3,7%	110
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	119	175	174	-	28	61	33	54,2%	174
Drainage Collection	-	5	4	-	-	2	2	100,0%	4
Storm water Conveyance	119	170	170	-	28	59	31	52,8%	170
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	13 864	17 329	16 870	969	7 423	9 294	1 871	20,1%	16 870
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	13 864	17 329	16 870	969	7 423	9 294	1 871	20,1%	16 870
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	16 827	18 473	18 835	1 557	10 773	10 972	199	1,8%	18 835
Dams and Weirs	-	26	25	-	25	9	(16)	-175,4%	25
Water Treatment Works	3 806	4 272	4 597	328	2 699	2 285	(414)	-18,1%	4 597
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	13 021	14 175	14 214	1 229	8 049	8 677	629	7,2%	14 214
Sanitation Infrastructure	26 970	29 198	29 158	2 284	16 081	17 366	1 285	7,4%	29 158
Pump Station	142	283	287	34	248	141	(107)	-75,6%	287
Reticulation	18 803	19 989	19 939	1 502	11 019	12 353	1 333	10,8%	19 939
Waste Water Treatment Works	8 024	8 926	8 931	747	4 814	4 872	59	1,2%	8 931
Solid Waste Infrastructure	3 893	4 648	4 435	131	1 201	2 802	1 602	57,2%	4 435
Landfill Sites	3 893	4 638	4 426	131	1 201	2 797	1 597	57,1%	4 426
Waste Drop-off Points	-	10	9	-	-	5	5	100,0%	9
<b>Community Assets</b>	11 543	13 745	13 426	841	7 667	7 322	(345)	-4,7%	13 426
Community Facilities	10 958	12 960	12 576	808	7 324	6 999	(326)	-4,7%	12 576
Halls	1 640	1 674	1 682	112	1 154	880	(274)	-31,1%	1 682
Museums	3	0	0	-	-	0	0	100,0%	0
Libraries	289	100	100	3	44	43	(1)	-2,5%	100
Cemeteries/Crematoria	136	361	345	7	260	145	(114)	-78,7%	345
Public Open Space	7 911	9 561	9 357	595	4 989	5 430	442	8,1%	9 357
Nature Reserves	943	960	796	90	673	392	(280)	-71,5%	796
Public Ablution Facilities	37	104	97	-	17	39	22	56,1%	97
Markets	-	0	0	-	-	0	0	100,0%	0
Taxi Ranks/Bus Terminals	-	199	199	2	189	69	(119)	-172,7%	199
Sport and Recreation Facilities	585	785	850	32	343	324	(19)	-6,0%	850
Outdoor Facilities	585	785	850	32	343	324	(19)	-6,0%	850
<b>Investment properties</b>	-	80	75	-	60	28	(32)	-114,9%	75
Revenue Generating	-	80	75	-	60	28	(32)	-114,9%	75
Improved Property	-	80	75	-	60	28	(32)	-114,9%	75
<b>Other assets</b>	8 987	11 125	10 545	546	6 761	5 112	(1 648)	-32,2%	10 545
Operational Buildings	8 019	10 459	9 868	486	5 847	4 793	(1 054)	-22,0%	9 868
Municipal Offices	7 504	9 890	9 328	481	5 412	4 532	(880)	-19,4%	9 328
Workshops	515	569	541	4	435	262	(173)	-66,2%	541
Housing	968	667	677	61	913	319	(595)	-186,5%	677
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	968	667	677	61	913	319	(595)	-186,5%	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	0	250	97	(153)	-158,8%	270
Furniture and Office Equipment	163	273	270	0	250	97	(153)	-158,8%	270
<b>Machinery and Equipment</b>	665	1 056	954	15	602	379	(222)	-58,7%	954
Machinery and Equipment	665	1 056	954	15	602	379	(222)	-58,7%	954
<b>Transport Assets</b>	4 590	5 233	5 026	255	2 561	1 962	(598)	-30,5%	5 026
Transport Assets	4 590	5 233	5 026	255	2 561	1 962	(598)	-30,5%	5 026
<b>Total Repairs and Maintenance Expenditure</b>	119 741	126 780	125 386	8 768	70 254	69 733	(521)	-0,7%	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 - M07 January

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	8 884	91 961	70 641	21 320	30%	121 615
Service charges	232 520	255 509	255 509	21 267	148 214	147 861	353	0%	255 509
Other revenue	31 869	31 182	31 182	2 031	12 327	22 254	(9 927)	-45%	31 182
Transfers and Subsidies - Operational	133 445	146 021	151 622	112	96 544	97 348	(804)	-1%	151 622
Transfers and Subsidies - Capital	43 852	49 882	50 017	500	17 739	33 254	(15 516)	-47%	50 017
Interest	9 226	29 950	29 950	1 161	9 590	17 471	(7 881)	-45%	29 950
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(475 220)	(537 052)	(539 159)	(48 301)	(370 921)	(308 766)	62 155	-20%	(539 159)
Finance charges	(11 218)	(15 621)	(15 621)	-	(6 823)	(7 810)	(988)	13%	(15 621)
Transfers and Grants	(4 717)	(8 735)	(18 110)	(33)	(10 901)	(5 930)	4 971	-84%	(18 110)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>77 603</b>	<b>72 751</b>	<b>67 005</b>	<b>(14 379)</b>	<b>(12 271)</b>	<b>66 322</b>	<b>78 593</b>	<b>119%</b>	<b>67 005</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 240	-	-	(119)	275	-	275	#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)	(8 288)	(57 769)	(59 799)	(2 030)	3%	(171 783)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(97 452)</b>	<b>(159 402)</b>	<b>(172 407)</b>	<b>(8 407)</b>	<b>(57 494)</b>	<b>(59 799)</b>	<b>(2 305)</b>	<b>4%</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	37	215	148	67	45%	254
<b>Payments</b>									
Repayment of borrowing	(13 121)	(18 805)	(18 805)	-	(9 056)	(9 403)	(346)	4%	(18 805)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>21 742</b>	<b>72 683</b>	<b>85 588</b>	<b>37</b>	<b>27 720</b>	<b>(9 255)</b>	<b>(36 975)</b>	<b>400%</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>(22 749)</b>	<b>(42 045)</b>	<b>(2 732)</b>			<b>(19 814)</b>
Cash/cash equivalents at beginning:	164 090	159 277	159 277		165 900	159 277			165 900
Cash/cash equivalents at month/year end:	165 982	145 309	139 463		123 855	156 545			146 085

<b>Cash/cash equivalents at the month/year end:</b>	<b>123 854 951</b>
Unspent grants	6 003 525
Contribution CRR	40 252 671
Sinking Fund Investment	13 248 219
<b>Net cash &amp; cash equivalents</b>	<b>64 350 536</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	64 350 536
Fixed Monthly Operating Expenditure (budget)	48 454 823
Cost coverage ratio	40 days

## Investments

The municipality has an amount of R 51 million on call account investments, a fixed deposit of R 53 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 January 2023.

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January 2023

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
<b>Municipality</b>											
ABSA Bank 93 0013 5651	Monthly	Call deposit	Yes	Variable	3,05%		13 877	77	-	-	13 955
ABSA Bank 93 0013 5415	Monthly	Call deposit	Yes	Variable	3,10%		28 345	159	-	-	28 503
ABSA Bank 90 9522 5460	Monthly	Call deposit	Yes	Variable	2,30%		8 148	40	-	-	8 188
Sanlam	Semi-Annually	Variable Investment	Yes	Variable			163	-	-	-	163
Nedbank 03 7881715316 0000 44	Annually	Fixed Investment	Yes	Fixed	9,8%	04 October 2024	13 165	83	-	-	13 248
Standard Bank 078805570-004	Quarterly	Fixed Investment	Yes	Fixed	8,3%	14 March 2023	40 000	-	-	-	40 000
<b>Municipality sub-total</b>							<b>103 698</b>	<b>359</b>	<b>-</b>	<b>-</b>	<b>104 057</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>							<b>103 698</b>	<b>359</b>	<b>-</b>	<b>-</b>	<b>104 057</b>

**SECTION 5 - BORROWINGS**

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: January 2023							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/01/2023	Interest paid	Repayments	Balance 31/01/2023
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	101487/1-5	9.46	31/12/2024	6 000	-	-	6 000
DBSA	102275/1-5	9.39 9.29	31/3/2022 31/3/2027	8 470	-	-	8 470
DBSA	102807/1-3	9.47	30/6/2028	4 244	-	-	4 244
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	7 374	-	-	7 374
STANDARD BANK	272400572/537632	12,22	30/6/2026	3 359	-	-	3 359
STANDARD BANK	000600694	6,63	31/12/2024	3 869	-	-	3 869
STANDARD BANK	000600703	8,26	28/6/2030	4 283	-	-	4 283
STANDARD BANK	000600712	9,76	29/6/2035	6 014	-	-	6 014
STANDARD BANK	000682253	10,79	30/12/2036	4 589	-	-	4 589
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	5 399	-	-	5 399
STANDARD BANK	000748692	10,58	30/06/2027	2 565	-	-	2 565
STANDARD BANK	000748736	10,99	29/06/2028	4 629	-	-	4 629
STANDARD BANK	000748754	11,6	30/06/3032	10 034	-	-	10 034
STANDARD BANK	000748754	11,6	30/06/3032	1 911	-	-	1 911
STANDARD BANK	000748773	12,27	30/06/3037	9 500	-	-	9 500
STANDARD BANK	000748773	12,27	30/06/3037	150	-	-	150
ABSA	40-7908-8994	10,79	27/6/2027	5 591	-	-	5 591
ABSA	387230963	10,63	27/6/2024	1 847	-	-	1 847
ABSA	3050777771	8,95	30/6/2024	693	-	-	693
ABSA	3050777789	9,19	30/6/2026	1 439	-	-	1 439
ABSA	3050777763	9,62	30/6/2029	2 456	-	-	2 456
ABSA	3052887574	9,19	30/6/2027	2 142	-	-	2 142
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	2 322	-	-	2 322
<b>Total</b>				<b>144 091</b>	<b>-</b>	<b>-</b>	<b>144 091</b>

Outstanding loans at the end of January 2023 amount to R 144 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 - M07 January**

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>	114 595	128 209	132 809	9 234	66 617	88 338	(21 721)	-24,6%	132 809
Local Government Equitable Share	106 976	120 101	120 101	9 085	63 054	84 071	(21 017)	-25,0%	120 101
Expanded Public Works Programme [Schedule 5B]	1 721	2 059	2 059	131	1 226	1 084	142	13,1%	2 059
Local Government Financial Management Grant [Schedule 5B]	1 610	1 650	1 650	41	789	868	(80)	-9,2%	1 650
Municipal Infrastructure Grant [Schedule 5B]	497	600	600	(22)	-	316	(316)	-100,0%	600
Municipal Infrastructure Grant [Schedule 5B] VAT	2 684	3 799	3 799	-	1 549	2 000	(451)	-22,5%	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>	12 107	17 812	20 893	800	13 062	9 375	3 687	39,3%	20 893
Community Development Workers	140	112	210	18	53	59	(6)	-9,7%	210
Human Settlement Development	-	7 740	9 249	-	7 378	4 074	3 304	81,1%	9 249
Library Service	9 647	9 780	9 780	783	5 631	5 148	483	9,4%	9 780
Maintenance of Main Roads	130	180	180	-	-	95	(95)	-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>Other grant providers:</b>	348	-	-	-	-	-	-	-	-
<i>National Skills Fund</i>	348	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	127 050	146 021	153 702	10 035	79 679	97 714	(18 035)	-18,5%	153 702
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	24 954	25 347	25 347	15	10 342	9 546	796	8,3%	25 347
Municipal Infrastructure Grant [Schedule 5B]	17 899	25 329	25 329	-	10 325	9 539	786	8,2%	25 329
Expanded Public Works Programme [Schedule 5B]	-	18	18	15	16	7	10	142,0%	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>	19 261	22 535	24 110	577	7 935	8 487	(552)	-6,5%	24 110
Library Service	77	35	758	30	30	13	17	128,1%	758
Human Settlement Development	18 089	21 500	22 352	547	7 905	8 097	(193)	-2,4%	22 352
Regional socio economic projects	373	1 000	1 000	-	-	377	(377)	-100,0%	1 000
Emergency Disaster Relief Grant	113	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building	608	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	225	28	28	-	28	#DIV/0!	225
Safety Project Grant	-	-	135	28	28	-	28	#DIV/0!	135
<i>Community Safety</i>	-	-	90	-	-	-	-	-	90
<b>Other grant providers:</b>	-	2 000	2 000	-	15	753	(739)	-98,1%	2 000
SANRAL	-	2 000	2 000	-	15	753	(739)	-98,1%	2 000
	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	44 215	49 882	51 682	620	18 319	18 787	(467)	-2,5%	51 682
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	171 265	195 903	205 384	10 654	97 998	116 500	(18 502)	-15,9%	205 384

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 - M07 January

Description	Budget Year 2022/23								Total	Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	8 312	2 913	2 010	1 797	1 474	1 499	7 361	24 993	50 358	37 124
Trade and Other Receivables from Exchange Transactions - Electricity	5 598	1 286	255	229	448	516	1 607	836	10 775	3 636
Receivables from Non-exchange Transactions - Property Rates	8 740	3 250	2 024	1 705	1 686	1 214	8 724	18 801	46 143	32 129
Receivables from Exchange Transactions - Waste Water Management	4 991	1 720	1 530	1 230	1 298	1 254	5 747	36 012	53 782	45 541
Receivables from Exchange Transactions - Waste Management	3 801	1 915	1 629	1 381	1 356	1 423	6 446	40 086	58 037	50 691
Receivables from Exchange Transactions - Property Rental Debtors	75	36	25	23	20	14	110	275	578	443
Interest on Arrear Debtor Accounts	2 055	1 887	1 889	1 661	1 579	1 423	7 904	40 298	58 697	52 866
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(8 134)	229	195	148	442	132	491	1 567	(4 928)	2 781
<b>Total By Income Source</b>	<b>25 438</b>	<b>13 235</b>	<b>9 556</b>	<b>8 173</b>	<b>8 303</b>	<b>7 476</b>	<b>38 391</b>	<b>162 868</b>	<b>273 441</b>	<b>225 211</b>
<b>2021/22 - Audit totals only</b>	<b>40 950</b>	<b>12 096</b>	<b>8 590</b>	<b>7 802</b>	<b>9 191</b>	<b>7 620</b>	<b>38 796</b>	<b>200 311</b>	<b>325 356</b>	<b>263 720</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	592	539	409	378	372	439	1 078	2 484	6 290	4 751
Commercial	10 141	2 422	1 053	809	1 126	1 033	4 960	9 666	31 209	17 594
Households	11 103	8 487	6 858	5 863	5 287	5 237	28 358	135 276	206 469	180 021
Other	3 602	1 788	1 237	1 122	1 518	768	3 995	15 442	29 472	22 845
<b>Total By Customer Group</b>	<b>25 438</b>	<b>13 235</b>	<b>9 556</b>	<b>8 173</b>	<b>8 303</b>	<b>7 476</b>	<b>38 391</b>	<b>162 868</b>	<b>273 441</b>	<b>225 211</b>

### 7.1 Debtors as at 31 January 2023

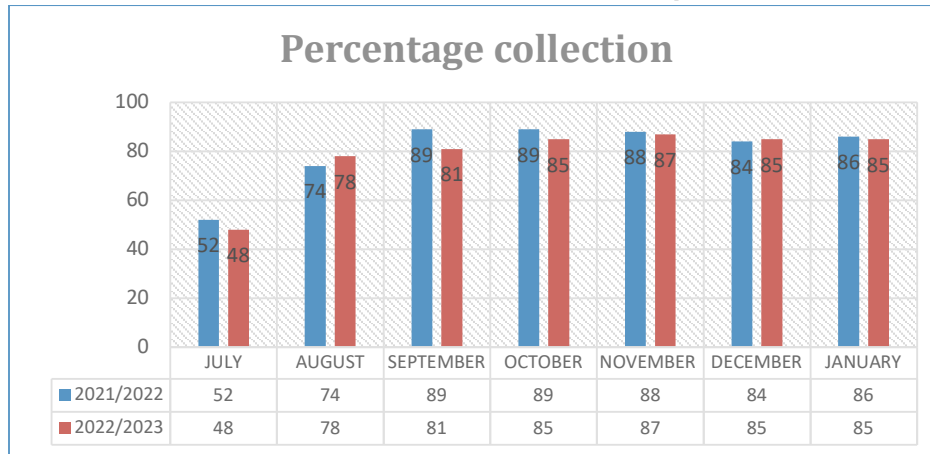
The total debtors outstanding as at 31 January 2023 is R273 million, which represents a 3% difference from the previous month. The total debtors outstanding as at 31 January 2023, which represents the increase of 3% from the previous month includes annual levies which was payable on 30 September 2022.

### 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 31 January 2023 is 85%, which is the same 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 debt collection roll out with focus on vacant properties first. The new Debt Collection system is at its inception stage. To provide for potential obstacles during the inception stage, the least risk lies with vacant properties.
- Meetings to be held with 10 top debtors. Meeting date is yet to be set and subject to availability of role players and debtors with a projected date to be set toward end of February 2023.
- The annual property rates outstanding, as at the end of January 2023 in respect of businesses is R456 hundred which was payable 30 September 2022.

**Credit Control Actions for the period January 2023:**

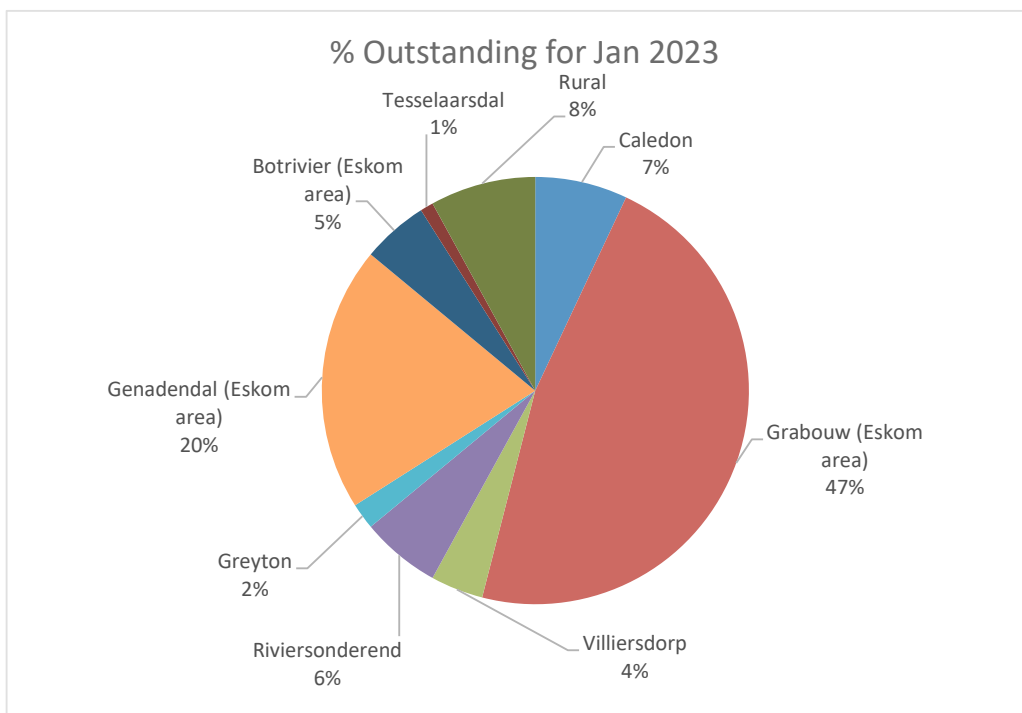
An analysis of debt and credit control activities for the past month could not be done because of the Collaborator system being down. To do an analysis, monthly reports on credit control activities are extracted from the Collaborator system which could not be done at the current moment. Once the system is repaired the reports should be available.

**7.4 Year-to-date Collection rate per town as at 31 January 2023:**

Town	% Collection Jan 2023	% Collection Dec 2022	% Collection Jan 2022
Caledon	85	85	94
Grabouw (Eskom area)	46	47	64
Villiersdorp	68	68	92
Riviersonderend	58	57	79
Greyton	87	88	94
Genadendal (Eskom area)	23	23	24
Botrivier (Eskom area)	53	54	78
Tesselaarsdal	7	7	9
Rural	99	101	81

**7.5 Outstanding debt per town as at 31 January 2023:**

Jan-23		
Town	Amount outstanding for Jan 2023	% Outstanding for Jan 2023
Caledon	21,492,069	7%
Grabouw (Eskom area)	128,907,256	47%
Villiersdorp	9,629,695	4%
Riviersonderend	15,720,844	6%
Greyton	8,231,580	2%
Genadendal (Eskom area)	53,687,858	20%
Botrivier (Eskom area)	12,676,246	5%
Tesselaarsdal	2,513,289	1%
Rural	20,582,658	8%
<b>Total</b>	<b>R 273,441,494</b>	<b>100%</b>



## SECTION 8 - CREDITORS

### WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	9	-	96	-	-	-	-	-	105
Auditor General	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>9</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105</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:

- ❖ Awaiting statement from Creditor to draw up a reconciliation of the creditors account.

The following Tenders with a total of R 10 million were awarded.

Tenderer	Tender Description	Tender Amount
Neil Lyners and Associates (RF) (Pty) Ltd	Provision of Professional Services for the Upgrading of the Pineview Sports Fields in Grabouw- Stage 1-6	R 1 261 533
Water & Wastwater Engineering (Pty) Ltd.	Provision of Professional Services: Phase 1 & 2: Civil Construction Works for the upgrading of the Existing Bot Rivier and Riviersonderend WasteWater Treatment Works	R 8 891 807
<b>Total Tenders January 2023</b>		<b>R 10 153 340</b>

**SECTION 10 – QUALITY CERTIFICATION**

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 January 2023 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: 14/02/2023

Print Name: Ashwille Riddles

Acting Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature:  \_\_\_\_\_

Date: 09.02.2023