FINANCIAL REPORT FOR THE MONTH ENDING JANUARY 2025

INTRODUCTION / AIM

The purpose of this report is to inform the Council on the current financial state as of 31 January 2025.

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 2025 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 2025, 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 of 31 January 2025.**

BUDGET STATEMENT

JANUARY 2025

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.

2024/2025 FINANCIAL YEAR

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GLOSSARY

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 more than, an approved budget.

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

PART 1 – IN-YEAR REPORT

SECTION 1 - EXECUTIVE SUMMARY

Introduction

In terms of Section 71 of the Municipal Finance Management Act, Act 56 of 2003 the Budget Statement for the period ended 31 January 2025 is submitted to Council which reflects the implementation of the budget and the financial state / position of the municipality.

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

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

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

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

Particulars	Capital Expenditure	Operating Revenue	Operating Expenditure
Original Budget	219 674 818	900 404 778	787 444 506
Adjustment Budget 23 January 2025	234 156 421	915 251 584	789 275 123
Actual Result (YTD)	22 942 015	474 578 964	441 544 610
Variance	211 214 406	440 672 620	347 730 513
Variance %	90%	48%	44%

Operating revenue currently reflects a variance of 48% and operating expenditure a variance of 44%.

Particulars	Budget	Adjustment Budget	Jan-25	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	**733 316 427**	**735 147 044**	**72 543 691**	**420 702 633**	57%
Operating Expenditure (Non Cash)	**54 128 079**	**54 128 079**	**2 936 141**	**20 841 977**	39%
Total Operating Expenditure	**787 444 506**	**789 275 123**	**75 479 832**	**441 544 610**	56%
Operating Income	**900 404 778**	**915 251 584**	**6 847 137**	**474 578 964**	52%
TELEPHONE	**757 250**	**757 250**	**40 375**	**326 203**	43%
STREETLIGHTS	**6 187 953**	**6 187 953**	**874 990**	**5 875 002**	95%
FUEL	**13 319 519**	**13 323 439**	**870 950**	**6 897 444**	52%
Repair & Maintenance (Excl Road Surfaces & Networks)	**124 643 646**	**125 724 060**	**10 898 334**	**75 536 586**	60%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	**1 137 904**	**1 137 904**	**70 830**	**298 985**	26%
Other Materials - Maintenance Materials (Road Surfaces)	**1 437 787**	**1 437 787**	**109 195**	**961 056**	67%
Other Materials - Maintenance Materials (Networks)	**715 237**	**715 237**	**9 975**	**611 432**	85%
GRANTS INCOME	**137 797 736**	**144 366 736**	-38 841 437	**45 922 737**	32%
Equitable Shares Income	**140 900 000**	**140 900 000**	-	**89 475 000**	64%
GRANTS EXPENDITURE	**137 797 736**	**152 644 542**	-40 757 910	**29 700 912**	19%
Equitable Shares Expenditure	**89 033 678**	**89 033 678**	7 078 507	**49 549 547**	56%
Equitable Shares Expenditure Free Basic Services	**51 866 322**	**51 866 322**	5 492 233	**36 183 816**	70%
PAYROLL	**262 451 130**	**262 451 130**	**21 051 253**	**152 305 298**	58%
OVERTIME	**4 781 711**	**4 781 711**	**1 147 398**	**7 407 461**	155%
STANDBY	**2 512 400**	**2 512 400**	**592 844**	**4 183 679**	167%
EMPLOYEE RELATED COST (Non cash)	**3 503 438**	**3 503 438**	**140 250**	**978 733**	28%
Capital Expenditure (Land/Build)	10 842 299	11 942 299	591 324	1 900 769	16%
Capital Expenditure (Roads)	17 150 000	25 025 000	-	-	0%
Capital Expenditure (Water)	30 755 468	30 689 468	15 559	5 193 740	17%
Capital Expenditure (Electricity)	18 613 000	18 613 000	-	285 851	2%
Capital Expenditure (Sewer)	44 456 661	44 456 661	-	6 420 264	14%
Capital Expenditure (Solid Waste)	5 000 000	5 000 000	-	-	0%
Capital Expenditure (Sportsfields)	3 419 920	3 419 920	-	95 958	3%
Capital Expenditure (Office Equipment)	3 454 470	3 614 470	96 335	933 247	26%
Capital Expenditure Sub Total	**143 691 818**	**152 760 818**	**703 218**	**14 829 829**	**10%**
Capital Expenditure (Housing) (TWK)	36 000 000	42 505 702	238 302	8 112 186	19%
Capital Expenditure (Housing) (Provincial Treasury - ASLA)	39 983 000	38 889 901	-42 153 437	-	0%
Capital Expenditure Housing Sub Total	**75 983 000**	**81 395 603**	**-41 915 135**	**8 112 186**	**10%**
Capital Expenditure (Total)	**219 674 818**	**234 156 421**	**-41 211 917**	**22 942 015**	**10%**
Investments			27 912 439		
Bank			-10 259 041		
Loans			165 362 225		
Tenders Approved			2 653 942		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

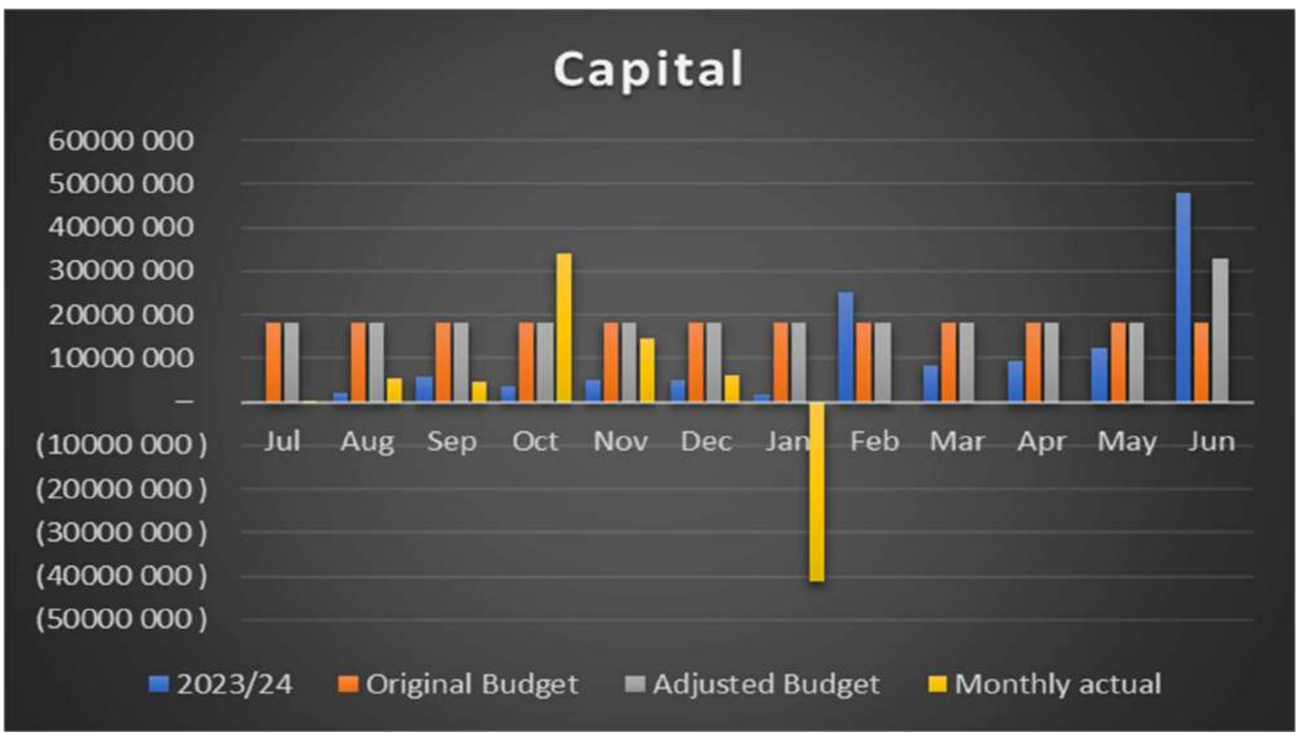
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Directorate Finance	–	–	–	–	–	–	–		–
Vote 2 - Community Services	–	12 370	20 245	591	1 997	7 216	(5 219)	-72%	20 245
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	4 782	11 413	11 413	–	286	6 658	(6 372)	-96%	11 413
Vote 5 - Economic Development and Planning	24 486	62 783	68 196	(41 915)	6 997	36 623	(29 627)	-81%	68 196
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–		–
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	–	5 000	5 000	–	–	2 917	(2 917)	-100%	5 000
Vote 13 - Waste water management	10 303	25 057	25 057	–	5 114	14 616	(9 502)	-65%	25 057
Vote 14 - Water	11 491	8 162	8 162	–	4 550	4 761	(212)	-4%	8 162
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**51 062**	**124 785**	**138 073**	**(41 324)**	**18 943**	**72 791**	**(53 848)**	**-74%**	**138 073**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	1 505	276	276	–	–	161	(161)	-100%	276
Vote 2 - Community Services	15 774	29 474	29 634	–	695	17 193	(16 498)	-96%	29 634
Vote 3 - Corporate services	1 383	1 527	1 527	96	96	891	(794)	-89%	1 527
Vote 4 - Electricity	13 080	7 290	7 290	–	–	4 252	(4 252)	-100%	7 290
Vote 5 - Economic Development and Planning	15 853	14 290	15 390	–	1 257	8 336	(7 078)	-85%	15 390
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	45	40	40	–	–	23	(23)	-100%	40
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	1 376	–	–	–	–	–	–		–
Vote 13 - Waste water management	8 556	19 400	19 400	–	1 306	11 317	(10 011)	-88%	19 400
Vote 14 - Water	17 532	22 593	22 527	16	644	13 179	(12 535)	-95%	22 527
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	75 105	94 890	96 084	112	3 999	55 352	**(51 354)**	**-93%**	96 084
Total Capital Expenditure	**126 167**	**219 675**	**234 156**	**(41 212)**	**22 942**	**128 144**	**(105 202)**	**-82%**	**234 156**
Capital Expenditure - Functional Classification									
Governance and administration	**3 619**	**12 962**	**12 962**	**96**	**792**	**7 561**	(6 770)	-90%	**12 962**
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	3 619	12 962	12 962	96	792	7 561	(6 770)	-90%	12 962
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**47 164**	**82 508**	**88 081**	**(41 915)**	**8 350**	**48 130**	(39 780)	-83%	**88 081**
Community and social services	2 112	2 752	2 912	–	–	1 606	(1 606)	-100%	2 912
Sport and recreation	5 524	3 420	3 420	–	96	1 995	(1 899)	-95%	3 420
Public safety	360	163	163	–	–	95	(95)	-100%	163
Housing	39 168	76 173	81 586	(41 915)	8 254	44 434	(36 180)	-81%	81 586
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**8 264**	**25 290**	**34 265**	**591**	**1 901**	**14 753**	(12 852)	-87%	**34 265**
Planning and development	1 217	940	2 040	–	–	548	(548)	-100%	2 040
Road transport	7 048	24 350	32 225	591	1 901	14 204	(12 303)	-87%	32 225
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**67 121**	**98 915**	**98 849**	**16**	**11 900**	**57 700**	(45 800)	-79%	**98 849**
Energy sources	17 862	18 703	18 703	–	286	10 910	(10 624)	-97%	18 703
Water management	29 024	30 755	30 689	16	5 194	17 941	(12 747)	-71%	30 689
Waste water management	18 860	44 457	44 457	–	6 420	25 933	(19 513)	-75%	44 457
Waste management	1 376	5 000	5 000	–	–	2 917	(2 917)	-100%	5 000
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**126 167**	**219 675**	**234 156**	**(41 212)**	**22 942**	**128 144**	**(105 202)**	**-82%**	**234 156**
Funded by:									
National Government	38 489	35 855	35 797	(54)	10 834	20 915	(10 082)	-48%	35 797
Provincial Government	39 763	76 893	89 796	(41 915)	8 112	44 854	(36 742)	-82%	89 796
District Municipality	–	–	70	–	–	–	–		70
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–		–
Transfers recognised - capital	**78 252**	**112 748**	**125 663**	**(41 970)**	**18 946**	**65 770**	**(46 824)**	**-71%**	**125 663**
Borrowing	38 095	98 104	98 104	607	2 272	57 228	(54 956)	-96%	98 104
Internally generated funds	9 820	8 823	10 389	151	1 725	5 147	(3 422)	-66%	10 389
Total Capital Funding	**126 167**	**219 675**	**234 156**	**(41 212)**	**22 942**	**128 144**	**(105 202)**	**-82%**	**234 156**

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

Month	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjustment Budget
Monthly expenditure performance trend									
July	304	18 306	18 306	12	12	18 306	(18 294)	-99,9%	0%
August	1 979	18 306	18 306	5 263	5 275	36 612	(31 338)	-85,6%	2%
September	5 763	18 306	18 306	4 586	9 861	54 919	(45 058)	-82,0%	4%
October	3 535	18 306	18 306	33 850	43 710	73 225	(29 515)	-40,3%	20%
November	5 113	18 306	18 306	14 465	58 176	91 531	(33 355)	-36,4%	26%
December	5 119	18 306	18 306	5 978	64 154	109 837	(45 683)	-41,6%	29%
January	1 562	18 306	18 306	(41 212)	22 942	128 144	(105 202)	-82,1%	10%
February	25 194	18 306	18 306	–		146 450	–		
March	8 163	18 306	18 306	–		164 756	–		
April	9 272	18 306	18 306	–		183 062	–		
May	12 256	18 306	18 306	–		201 369	–		
June	47 909	18 306	32 788	–		234 156	–		
Total Capital expenditure	**126 167**	**219 675**	**234 156**	**22 942**					

The **Total Capital Expenditure** for the year-to-date amounts to R 23 million against the adjusted budget of R 234 million and the percentage spend is 10% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 18% (an underspent of 82%).



The following table indicates the spending per project and per funding source.

CAPITAL PROGRAMME 2024-2025														
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
											7			
LAND AND BUILDINGS														
073126200020	Construction of Grabouw Drivers License Testing Centre (DLTC)	Grabouw	Motor Licensing and Testing Station	Loans	7 200 000	7 200 000	7 200 000	7 200 000	591 324	-	1 900 769	4 200 000	5 299 231	74%
073121100100	Construction of Caledon Cemetery Access Paths	Caledon	Cemeteries	MIG	742 299	742 299	742 299	742 299	-	-	-	433 008	742 299	100%
073121100101				Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 166 667	2 000 000	100%
072116300551	Villiersdorp Upgrade Phase III - Taxi Rank	Villiersdorp	LED	RSEP	900 000	2 000 000	2 000 000	2 000 000	-	-	-	525 000	2 000 000	100%
				Subtotal	**10 842 299**	**11 942 299**	**11 942 299**	**11 942 299**	**591 324**	**-**	**1 900 769**	**6 324 674**	**10 041 530**	**84%**
ROADS, PAVEMENTS, BRIDGES & STORMWATER														
073116101000	Upgrading of Chavonnes Bridge in Caledon	Caledon	Roads and Stormwater	Loans	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	1 750 000	3 000 000	100%
073116101001	Upgrading of Mountain View Street in Middleton	Caledon	Roads and Stormwater	Loans	870 000	870 000	870 000	870 000	-	-	-	507 500	870 000	100%
073116101002	Upgrading of the Caledon Waste Transfer Facility (WTF) Entra	Caledon	Roads and Stormwater	Loans	5 500 000	5 500 000	5 500 000	5 500 000	-	-	-	3 208 333	5 500 000	100%
073116101003	Caledon Roadway Enhancement: 40mm A-E2 Frictional Asphalt Resurfacing Hoop Street and Plein Street from 0km to 1,49km	Caledon	Roads and Stormwater	Proclaimed Main Roads Grant	-	-	6 300 000	6 300 000	-	-	-	-	6 300 000	100%
073116101004	Caledon Roadway Enhancement: 40mm A-E2 Frictional Asphalt Resurfacing Hoop Street and Plein Street from 0km to 1,49km	Caledon	Roads and Stormwater	Capital out of Revenue	-	-	1 575 000	1 575 000	-	-	-	-	1 575 000	100%
073116401000	Upgrading of Muller Street Stormwater in RSE	Riviersonderend	Roads and Stormwater	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 166 667	2 000 000	100%
073116401001	Upgrading of Freezia Street in RSE	Riviersonderend	Roads and Stormwater	Loans	780 000	780 000	780 000	780 000	-	-	-	455 000	780 000	100%
073116501000	Upgrading of Carl Jonas Street in Genadendal	Greyton/ Genadendal	Roads and Stormwater	Loans	2 500 000	2 500 000	2 500 000	2 500 000	-	-	-	1 458 333	2 500 000	100%
073116501001	Provision of Professional Services: Upgrading of Bosmanskloo	Greyton/ Genadendal	Roads and Stormwater	Loans	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
073116701000	Upgrading of Murtle Street in Botrivier	Botrivier	Roads and Stormwater	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 166 667	2 000 000	100%
				Subtotal	**17 150 000**	**17 150 000**	**25 025 000**	**25 025 000**	**-**	**-**	**-**	**10 004 167**	**25 025 000**	**100%**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
CAPITAL PROGRAMME 2024-2025														
											7			
WATER RESERVOIRS & RETICULATION														
77 010 000 324	Smart meter replacement	Theewaterskloof	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	5 000 000	15 559	-	211 173	2 916 667	4 788 827	96%
077010100321	Upgrading of Tesselaarsdal Water Pipeline Phase 2	Caledon	Water: Distribution	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 166 667	2 000 000	100%
077010100322				MIG	197 906	197 906	140 515	140 515	- 54 418	-	-	115 445	140 515	100%
077010100323				Capital out of Revenue	459 217	459 217	450 608	450 608	54 418	-	200 778	267 877	249 830	55%
077010200330	Upgrading of Grabouw Bulk Water Pipeline Phase 5.2	Grabouw	Water: Distribution	Capital out of Revenue	440 296	440 296	440 296	440 296	-	-	-	256 839	440 296	100%
077010200333				Loans	6 695 652	6 695 652	6 695 652	6 695 652	-	-	-	3 905 797	6 695 652	100%
077010200341	Water Pipe Replacement in Ebenhaeser, Hofmeyer, Ryke, Gaffle	Grabouw	Water: Distribution	Water Services Infrastructure Grant	2 521 739	2 521 739	2 521 739	2 521 739	-	15 400	4 100	1 471 014	2 502 239	99%
077010500320	Replace and Upgrade of Berglyn Raw Water in Genadendal Phase	Greyton/ Genadendal	Water: Distribution	Capital out of Revenue	652 173	652 173	652 173	652 173	-	-	-	380 434	652 173	100%
077010500321				Water Services Infrastructure Grant	1 826 088	1 826 088	1 826 088	1 826 088	-	15 400	4 100	1 065 218	1 806 588	99%
077010500323	Provision, Upgrade and Maintenance of Water Booster Pump Sta	Greyton/ Genadendal	Water: Distribution	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 166 667	2 000 000	100%
077010500324				Capital out of Revenue	800 000	800 000	800 000	800 000	-	-	223 938	466 667	576 062	72%
077011200330	Provision of Professional Services: Grabouw Waste Water Trea	Grabouw	Water: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
077011300331	Upgrade of Villiersdorp Water Treat Works (WTW)	Villiersdorp	Water: Treatment Works	MIG	4 662 397	4 662 397	4 662 397	4 662 397	-	-	4 549 651	2 719 732	112 746	2%
077011400330	Upgrade of RSE Ultra Fultration Plant	Riviersonderend	Water: Treatment Works	Loans	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	1 750 000	3 000 000	100%
				Subtotal	**30 755 468**	**30 755 468**	**30 689 468**	**30 689 468**	**15 559**	**30 800**	**5 193 740**	**17 940 690**	**25 464 928**	**83%**

CAPITAL PROGRAMME 2024-2025

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
											7			
ELECTRICITY RETICULATION														
077510000200	Electrification TWK Area	Theewaterskloof	Electricity Distribution	NEP	5 141 740	5 141 740	5 141 740	5 141 740	-	-	-	2 999 348	5 141 740	100%
077510000201				Capital out of Revenue	771 260	771 260	771 260	771 260	-	-	285 851	449 902	485 409	63%
077510100200	Upgrading network Uitsig	Caledon	Electricity Distribution	Loans	2 300 000	2 300 000	2 300 000	2 300 000	-	-	-	1 341 667	2 300 000	100%
077510100201	Replacement of Miniature substations & upgrade of 11kV Netwo	Caledon	Electricity Distribution	Loans	800 000	800 000	800 000	800 000	-	-	-	466 667	800 000	100%
077510100202	Upgrading network Bergsig 10 th Avenue	Caledon	Electricity Distribution	Loans	700 000	700 000	700 000	700 000	-	-	-	408 333	700 000	100%
077510300203	Replace overhead line (Buitenkant street)	Villiersdorp	Electricity Distribution	Loans	1 500 000	1 500 000	1 500 000	1 500 000	-	-	-	875 000	1 500 000	100%
077510400200	Upgrading network Neethling,Church and Myburgh Streets	Riviersonderend	Electricity Distribution	Loans	1 200 000	1 200 000	1 200 000	1 200 000	-	-	-	700 000	1 200 000	100%
077510500200	Upgrading network Parkstreet	Greyton/ Genadendal	Electricity Distribution	Loans	1 200 000	1 200 000	1 200 000	1 200 000	-	-	-	700 000	1 200 000	100%
077510700201	Replace Streetlight luminairs with LED luminairs	Botrivier	Electricity: Street Lights	Loans	3 400 000	3 400 000	3 400 000	3 400 000	-	-	-	1 983 333	3 400 000	100%
077511700200				Loans	1 600 000	1 600 000	1 600 000	1 600 000	-	-	-	933 333	1 600 000	100%
				Subtotal	**18 613 000**	**18 613 000**	**18 613 000**	**18 613 000**	**-**	**-**	**285 851**	**10 857 583**	**18 327 149**	**98%**
SEWERAGE														
076010100090	Upgrading of Caledon Bulk Sewer Pipe Line	Caledon	Sewerage: Networks	Loans	5 000 000	5 000 000	5 000 000	5 000 000	-	-	-	2 916 667	5 000 000	100%
076010200091	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provis	Grabouw	Sewerage: Networks	MIG	11 799 880	11 799 880	11 799 880	11 799 880	-	-	1 305 768	6 883 263	10 494 112	89%
076010200093	Replace and Relocate Sewer Network in Gaffley Street, Grabou	Grabouw	Sewerage: Networks	Loans	2 500 000	2 500 000	2 500 000	2 500 000	-	-	-	1 458 333	2 500 000	100%
076010200098	Replace Sewer network in Loop Street, Grabouw	Grabouw	Sewerage: Networks	Loans	2 500 000	2 500 000	2 500 000	2 500 000	-	-	-	1 458 333	2 500 000	100%
076010400090	Upgrading of Disa Laan Pump Station in RSE	Riviersonderend	Sewerage: Networks	Loans	1 500 000	1 500 000	1 500 000	1 500 000	-	-	-	875 000	1 500 000	100%
076011100900	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phas	Caledon	Sewerage: Treatment Works	Loans	6 500 000	6 500 000	6 500 000	6 500 000	-	-	-	3 791 667	6 500 000	100%
076011100901	Provision of Professional Services: New Tesselaarsdal Waste	Caledon	Sewerage: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
076011500900	Upgrading of Greyton Waste Water Treatment Works (WWTW)	Greyton/ Genadendal	Sewerage: Treatment Works	Loans	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	1 750 000	3 000 000	100%
076011500901	Upgrading of the Housing Bulk Sewer Connection on Erf 595 in	Greyton/ Genadendal	Sewerage: Treatment Works	Capital out of Revenue	600 000	600 000	600 000	600 000	-	-	-	350 000	600 000	100%
076011700900	Upgrading of Botrivier Waste Waster Treatment Works (WWTW) P	Botrivier	Sewerage: Treatment Works	MIG	7 948 085	7 948 085	7 948 085	7 948 085	-	-	4 954 753	4 636 383	2 993 332	38%
076012700900	Botrivier septic tank eradication	Botrivier	Sewerage: Tank Services	Loans	2 608 696	2 608 696	2 608 696	2 608 696	-	-	159 744	1 521 739	2 448 953	94%
				Subtotal	**44 456 661**	**44 456 661**	**44 456 661**	**44 456 661**	**-**	**-**	**6 420 264**	**25 933 052**	**38 036 397**	**86%**

CAPITAL PROGRAMME 2024-2025														
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
											7			
TWK HOUSING														
072111101212	Caledon Riemvasmaak	Caledon	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	-	60 000	1 166 667	1 940 000	97%
072111100610	Caledon: Riemvasmaak Upgrading of Informal Settlement (UISP)	Caledon	Human Settlements	Housing	-	516 609	348 609	348 609	-	-	-	-	348 609	100%
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Housing	-	547 296	547 296	547 296	-	-	-	-	547 296	100%
072111200112	Rooidakke (1054)	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	1 750 000	3 000 000	100%
072111200120	Grabouw Iraq	Grabouw	Human Settlements	Housing	12 000 000	12 000 000	12 000 000	12 000 000	-	-	-	7 000 000	12 000 000	100%
072111200420	Grabouw - Hillside : Installation of Civil Engineering (Wate	Grabouw	Human Settlements	Housing	8 000 000	8 000 000	8 000 000	8 000 000	-	-	-	4 666 667	8 000 000	100%
072111200912	Gypsy Queen (255)	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	-	-	1 539 620	1 750 000	1 460 380	49%
072111201213	Greater Grabouw - Gyspsey Queen	Grabouw	Human Settlements	Housing	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Housing	2 300 000	2 300 000	2 300 000	2 300 000	-	-	-	1 341 667	2 300 000	100%
072111501212	Greyton Portion of Erf 595: Detailed Planning	Greyton/ Genadendal	Human Settlements	Housing	2 000 000	2 921 953	2 921 953	2 921 953	238 302	-	559 047	1 166 667	2 362 906	81%
072111700110	Water Works Emergency Housing (67) - Gypsey Queen	Botrivier	Human Settlements	Housing	1 200 000	1 200 000	1 200 000	1 200 000	-	-	1 115 675	700 000	84 325	7%
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	-	150 000	1 166 667	1 850 000	93%
				Subtotal	**36 000 000**	**37 985 858**	**37 817 858**	**37 817 858**	**238 302**	**-**	**3 424 342**	**21 000 000**	**34 393 516**	**91%**
PROVINCIAL HOUSING														
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Housing	39 983 000	59 019 527	43 577 745	43 577 745	- 42 153 437	-	4 687 844	23 323 417	38 889 901	89%
				Subtotal	**39 983 000**	**59 019 527**	**43 577 745**	**43 577 745**	**- 42 153 437**	**-**	**4 687 844**	**23 323 417**	**38 889 901**	**89%**

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
CAPITAL PROGRAMME 2024-2025														
											7			
TWK HOUSING														
072111101212	Caledon Riemvasmaak	Caledon	Human Settlements	Housing	2 000 000	2 000 000	2 000 000	2 000 000	-	-	60 000	1 166 667	1 940 000	97%
072111100610	Caledon: Riemvasmaak Upgrading of Informal Settlement (UISP)	Caledon	Human Settlements	Housing	-	516 609	348 609	348 609	-	-	-	-	348 609	100%
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Housing	-	547 296	547 296	547 296	-	-	-	-	547 296	100%
072111200112	Rooidakke (1054)	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	1 750 000	3 000 000	100%
072111200120	Grabouw Iraq	Grabouw	Human Settlements	Housing	12 000 000	12 000 000	12 000 000	12 000 000	-	-	-	7 000 000	12 000 000	100%
072111200420	Grabouw - Hillside : Installation of Civil Engineering (Wate	Grabouw	Human Settlements	Housing	8 000 000	8 000 000	8 000 000	8 000 000	-	-	-	4 666 667	8 000 000	100%
072111200912	Gypsy Queen (255)	Grabouw	Human Settlements	Housing	3 000 000	3 000 000	3 000 000	3 000 000	-	-	1 539 620	1 750 000	1 460 380	49%
SOLID WASTE														
075511300500	Refurbishment Villiersdorp Water Treatment Facility (WTF)	Villiersdorp	Refuse Removal	Loans	4 000 000	4 000 000	4 000 000	4 000 000	-	-	-	2 333 333	4 000 000	100%
075511500501	Provision of Professional Services: Greyton Landfill Rehab (	Greyton/ Genadendal	Refuse Removal	Loans	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
075511700500		Botrivier	Refuse Removal	Loans	500 000	500 000	500 000	500 000	-	-	-	291 667	500 000	100%
				Subtotal	**5 000 000**	**5 000 000**	**5 000 000**	**5 000 000**	**-**	**-**	**-**	**2 916 667**	**5 000 000**	**100%**
SPORTFIELDS														
073115100080	Upgrading of clubhouse	Caledon	Sports and Culture	Loans	750 000	750 000	750 000	750 000	-	-	-	437 500	750 000	100%
073115100081	Upgrading of Pineview Park Sport Ground in Grabouw	Caledon	Sports and Culture	Capital out of Revenue	1 655 269	1 655 269	1 655 269	1 655 269	-	-	80 795	965 574	1 574 474	95%
073115200121		Grabouw	Sports and Culture	MIG	1 014 651	1 014 651	1 014 651	1 014 651	-	-	15 163	591 880	999 488	99%
				Subtotal	**3 419 920**	**3 419 920**	**3 419 920**	**3 419 920**	**-**	**-**	**95 958**	**1 994 954**	**3 323 962**	**97%**
FLEET														
073113000124	Upgrading of Fleet	Theewaterskloof	Fleet	Loans	10 000 000	10 000 000	10 000 000	10 000 000	-	-	-	5 833 333	10 000 000	100%
				Subtotal	**10 000 000**	**10 000 000**	**10 000 000**	**10 000 000**	**-**	**-**	**-**	**5 833 333**	**10 000 000**	**100%**

CAPITAL PROGRAMME 2024-2025

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
											7			
OFFICE EQUIPMENT														
071110300540	Furniture and Equipment (New)	Villiersdorp	Corporate Services	Capital out of Revenue	28 000	28 000	28 000	28 000	-	-	-	16 333	28 000	100%
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	165 750	165 750	165 750	165 750	-	-	-	96 688	165 750	100%
071111001550	Machinery and Equipment (New)	Theewaterskloof	Legal	Capital out of Revenue	140 000	140 000	140 000	140 000	-	-	-	81 667	140 000	100%
071111900450	Computer Equipment (New)	Administration	Legal	Capital out of Revenue	100 500	100 500	100 500	100 500	-	-	-	58 625	100 500	100%
071111900540	Furniture and Office Equipment (New)	Administration	Legal	Capital out of Revenue	70 000	70 000	70 000	70 000	-	-	-	40 833	70 000	100%
071113900450	Computer Equipment (New)	Administration	Human Resources	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	14 583	25 000	100%
071113900470	Computer Equipment (Renew)	Administration	Human Resources	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	14 583	25 000	100%
071113900540	Furniture and Office Equipment (New)	Administration	Human Resources	Capital out of Revenue	22 750	22 750	22 750	22 750	-	-	-	13 271	22 750	100%
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	950 000	950 000	950 000	950 000	96 335	184 092	96 335	554 167	669 573	70%
071510200530	Furniture and Equipment (Renew)	Grabouw	Financial Services	Capital out of Revenue	11 000	11 000	11 000	11 000	-	-	-	6 417	11 000	100%
071510200540	Furniture and Equipment (New)	Grabouw	Financial Services	Capital out of Revenue	7 000	7 000	7 000	7 000	-	-	-	4 083	7 000	100%
071510900450	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	87 500	87 500	87 500	87 500	-	-	-	51 042	87 500	100%
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	45 045	45 045	45 045	45 045	-	-	-	26 276	45 045	100%
071520900540	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	14 583	25 000	100%
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	14 583	25 000	100%

CAPITAL PROGRAMME 2024-2025

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
											7			
OFFICE EQUIPMENT														
071522900460	Computer Equipment (Upgrade)	Administration	Supply Chain Management (SCM)	Capital out of Revenue	50 000	50 000	50 000	50 000	-	-	-	29 167	50 000	100%
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management (SCM)	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	14 583	25 000	100%
072111000450	Computer Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	75 000	75 000	75 000	75 000	-	-	70 847	43 750	4 153	6%
072111000540	Furniture and Office Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	75 000	75 000	75 000	75 000	-	-	70 847	43 750	4 153	6%
072111001550	Machinery and Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	40 000	40 000	40 000	40 000	-	-	-	23 333	40 000	100%
073111100540	Furniture and Equipment (New)	Caledon	Town Administration	Capital out of Revenue	15 250	15 250	15 250	15 250	-	-	-	8 896	15 250	100%
073111200540	Furniture and Office Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	19 000	19 000	19 000	19 000	-	-	-	11 083	19 000	100%
073111201550	Machinery and Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	799 500	799 500	799 500	799 500	-	-	695 217	466 375	104 283	13%
073111300540	Furniture and Office Equipment (New)	Villiersdorp	Town Administration	Capital out of Revenue	24 500	24 500	24 500	24 500	-	-	-	14 292	24 500	100%
073111400540	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	57 000	57 000	57 000	57 000	-	-	-	33 250	57 000	100%
073111401550	Machinery and Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	33 000	33 000	33 000	33 000	-	-	-	19 250	33 000	100%
073111401560	Machinery and Equipment (Renewal)	Riviersonderend	Town Administration	Capital out of Revenue	10 500	10 500	10 500	10 500	-	-	-	6 125	10 500	100%
073111501550	Machinery and Equipment (New)	Greyton/ Genadendal	Town Administration	Capital out of Revenue	193 150	193 150	193 150	193 150	-	-	-	112 671	193 150	100%

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE
CAPITAL PROGRAMME 2024-2025														
											7			
OFFICE EQUIPMENT														
073112100540	Furniture and Office Equipment (New)	Caledon	Sustainable Development	Safety Project Grant (ODM)	-	-	70 000	70 000	-	-	-	-	70 000	100%
073113900540	Furniture and Equipment (New)	Administration	Fleet	Capital out of Revenue	7 500	7 500	7 500	7 500	-	-	-	4 375	7 500	100%
073123000540	Furniture and Office Equipment (New)	Theewaterskloof	Library Services	Library	10 000	10 000	100 000	100 000	-	-	-	5 833	100 000	100%
073124001550	Machinery and Equipment (New)	Theewaterskloof	Traffic Services	Capital out of Revenue	100 000	100 000	100 000	100 000	-	-	-	58 333	100 000	100%
073124101550	Machinery and Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	22 500	22 500	22 500	22 500	-	-	-	13 125	22 500	100%
073124200540	Furniture and Equipment (New)	Grabouw	Traffic Services	Capital out of Revenue	5 000	5 000	5 000	5 000	-	-	-	2 917	5 000	100%
073124201550	Machinery and Equipment (New)	Grabouw	Traffic Services	Capital out of Revenue	10 000	10 000	10 000	10 000	-	-	-	5 833	10 000	100%
073124300450	Furniture and Equipment (New)	Villiersdorp	Traffic Services	Capital out of Revenue	17 500	17 500	17 500	17 500	-	-	-	10 208	17 500	100%
073124300540	Furniture and Equipment (New)	Villiersdorp	Traffic Services	Capital out of Revenue	7 750	7 750	7 750	7 750	-	-	-	4 521	7 750	100%
074110100450	Computer Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	21 500	21 500	21 500	21 500	-	-	-	12 542	21 500	100%
074110100540	Furniture and Office Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	11 275	11 275	11 275	11 275	-	-	-	6 577	11 275	100%
074110101550	Machinery and Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	7 500	7 500	7 500	7 500	-	-	-	4 375	7 500	100%
077510100470	Computer Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	20 000	20 000	20 000	20 000	-	-	-	11 667	20 000	100%
077510100530	Furniture and Office Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	5 000	5 000	5 000	5 000	-	-	-	2 917	5 000	100%
077510101550	Machinery and Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	54 500	54 500	54 500	54 500	-	-	-	31 792	54 500	100%
077510301550	Furniture and Office Equipment (New)	Villiersdorp	Electricity Distribution	Capital out of Revenue	3 000	3 000	3 000	3 000	-	-	-	1 750	3 000	100%
077510301560	Machinery and Equipment (Renewal)	Villiersdorp	Electricity Distribution	Capital out of Revenue	7 000	7 000	7 000	7 000	-	-	-	4 083	7 000	100%
				Subtotal	**3 454 470**	**3 454 470**	**3 614 470**	**3 614 470**	**96 335**	**184 092**	**933 247**	**2 015 107**	**2 497 131**	**69%**
GRAND TOTAL CAPITAL BUDGET					**219 674 818**	**241 797 203**	**234 156 421**	**234 156 421**	**- 41 211 917**	**214 892**	**22 942 015**	**128 143 644**	**210 999 514**	**90%**

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

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Directorate Finance	278 314	331 225	331 482	13 285	221 487	193 215	28 273	14,6%	331 482
Vote 2 - Community Services	40 536	51 342	52 998	1 200	13 341	29 949	(16 608)	-55,5%	52 998
Vote 3 - Corporate services	1 369	11 498	11 542	48	329	6 707	(6 378)	-95,1%	11 542
Vote 4 - Electricity	148 969	168 892	168 892	13 528	94 012	98 520	(4 508)	-4,6%	168 892
Vote 5 - Economic Development and Planning	42 241	84 281	90 793	(41 846)	11 649	49 164	(37 515)	-76,3%	90 793
Vote 6 - Office of the Municipal Manager	567	447	447	–	–	261	(261)	-100,0%	447
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	22 241	28 110	34 488	0	11 700	16 398	(4 697)	-28,6%	34 488
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	75 205	46 119	46 119	3 779	27 430	26 903	527	2,0%	46 119
Vote 13 - Waste water management	58 149	62 787	62 787	5 824	30 290	36 626	(6 336)	-17,3%	62 787
Vote 14 - Water	120 940	115 703	115 703	11 029	64 339	67 494	(3 155)	-4,7%	115 703
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**788 532**	**900 405**	**915 252**	**6 847**	**474 579**	**525 236**	**(50 657)**	**-9,6%**	**915 252**
Expenditure by Vote									
Vote 1 - Directorate Finance	123 973	102 434	102 699	7 362	55 941	59 753	(3 812)	-6,4%	102 699
Vote 2 - Community Services	259 019	175 054	176 441	13 018	102 335	102 115	220	0,2%	176 441
Vote 3 - Corporate services	70 823	79 279	79 323	4 539	38 181	46 246	(8 065)	-17,4%	79 323
Vote 4 - Electricity	125 740	135 153	135 153	27 768	82 568	78 839	3 729	4,7%	135 153
Vote 5 - Economic Development and Planning	34 831	35 937	35 937	3 759	21 081	20 963	118	0,6%	35 937
Vote 6 - Office of the Municipal Manager	8 400	9 280	9 280	576	4 560	5 413	(853)	-15,8%	9 280
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	12 738	23 627	23 762	1 091	9 114	13 782	(4 668)	-33,9%	23 762
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	66 510	74 037	74 037	4 808	32 104	43 189	(11 085)	-25,7%	74 037
Vote 13 - Waste water management	66 274	62 530	62 530	5 013	39 112	36 476	2 636	7,2%	62 530
Vote 14 - Water	128 788	90 043	90 043	7 546	56 549	52 525	4 024	7,7%	90 043
Vote 15 - Directorate Development and Community Services	–	72	72	–	–	42	(42)	-100,0%	72
Total Expenditure by Vote	**897 096**	**787 445**	**789 275**	**75 480**	**441 545**	**459 343**	**(17 798)**	**-3,9%**	**789 275**
Surplus/ (Deficit) for the year	**(108 564)**	**112 960**	**125 976**	**(68 633)**	**33 034**	**65 893**	**(32 859)**	**-49,9%**	**125 976**

Unauthorized expenditure by year end would occur either for the Municipality as a whole if the 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	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	131 841	147 247	147 247	13 375	92 815	85 894	6 921	8%	147 247
Service charges - Water	88 007	93 493	93 493	10 813	62 700	54 538	8 163	15%	93 493
Service charges - Waste Water Management	43 033	44 970	44 970	5 706	29 403	26 233	3 171	12%	44 970
Service charges - Waste management	42 459	44 749	44 749	3 670	26 636	26 104	533	2%	44 749
Sale of Goods and Rendering of Services	3 193	26 953	26 953	245	2 339	15 723	(13 384)	-85%	26 953
Agency services	7 938	9 894	9 894	578	4 599	5 772	(1 173)	-20%	9 894
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	23 411	27 426	27 426	2 148	14 473	15 999	(1 526)	-10%	27 426
Interest from Current and Non Current Assets	6 151	7 763	7 763	151	1 553	4 528	(2 975)	-66%	7 763
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	1	1	–	–	1	(1)	-100%	1
Rental from Fixed Assets	2 039	1 716	1 716	172	1 133	1 001	132	13%	1 716
Licence and permits	2	25	25	3	42	14	28	193%	25
Operational Revenue	19 492	3 406	3 406	380	2 178	1 987	191	10%	3 406
Non-Exchange Revenue							–		
Property rates	153 616	161 158	161 158	10 364	109 434	94 009	15 425	16%	161 158
Surcharges and Taxes	1 895	1 917	1 917	156	1 136	1 118	18	2%	1 917
Fines, penalties and forfeits	20 795	34 394	34 394	440	2 406	20 063	(17 658)	-88%	34 394
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 872	165 950	167 882	–	99 180	96 804	2 376	2%	167 882
Interest	5 018	6 117	6 117	359	2 417	3 568	(1 151)	-32%	6 117
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	5 250	5 130	5 130	440	3 372	2 993	379	13%	5 130
Gains on disposal of Assets	–	45	45	–	2	26	(25)	-93%	45
Other Gains	465	5 301	5 301	–	–	3 092	(3 092)	-100%	5 301
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**708 476**	**787 657**	**789 589**	**49 001**	**455 817**	**459 467**	**(3 649)**	**-1%**	**789 589**
Expenditure By Type									
Employee related costs	275 384	273 249	273 249	22 932	164 875	159 395	5 480	3%	273 249
Remuneration of councillors	13 189	14 356	14 356	1 148	7 498	8 374	(876)	-10%	14 356
Bulk purchases - electricity	101 021	100 718	100 718	24 656	61 756	58 752	3 004	5%	100 718
Inventory consumed	40 327	39 926	40 138	2 454	19 026	23 290	(4 264)	-18%	40 138
Debt impairment	88 788	127 000	127 000	10 583	74 083	74 083	(0)	0%	127 000
Depreciation and amortisation	34 188	35 811	35 811	2 796	19 863	20 890	(1 027)	-5%	35 811
Interest	41 699	47 642	47 642	–	10 111	27 791	(17 680)	-64%	47 642
Contracted services	141 907	58 065	59 585	4 764	32 339	33 871	(1 532)	-5%	59 585
Transfers and subsidies	1 952	5 781	5 781	–	1 306	3 372	(2 067)	-61%	5 781
Irrecoverable debts written off	–	–	–	–	–	–	–		–
Operational costs	118 080	76 381	76 480	6 147	50 688	44 556	6 132	14%	76 480
Losses on Disposal of Assets	40 429	3 214	3 214	–	–	1 875	(1 875)	-100%	3 214
Other Losses	131	5 301	5 301	–	–	3 092	(3 092)	-100%	5 301
Total Expenditure	**897 096**	**787 445**	**789 275**	**75 480**	**441 545**	**459 343**	**(17 798)**	**-4%**	**789 275**
Surplus/(Deficit)	**(188 621)**	**212**	**313**	**(26 479)**	**14 273**	**124**	**14 149**	**0**	**313**
Transfers and subsidies - capital (monetary allocations)	78 252	112 748	125 663	(42 153)	18 762	65 770	(47 008)	(0)	125 663
Transfers and subsidies - capital (in-kind)	1 804	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(108 564)**	**112 960**	**125 976**	**(68 633)**	**33 034**	**65 893**	**(32 859)**	**(0)**	**125 976**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**(108 564)**	**112 960**	**125 976**	**(68 633)**	**33 034**	**65 893**	**(32 859)**	**(0)**	**125 976**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**(108 564)**	**112 960**	**125 976**	**(68 633)**	**33 034**	**65 893**	(32 859)	(0)	**125 976**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(108 564)**	**112 960**	**125 976**	**(68 633)**	**33 034**	**65 893**	**(32 859)**	**(0)**	**125 976**

The year-to-date revenue is 52% of the adjusted budget of R 915 million. The expenditure is -4% below the year-to-date budget.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration R thousands	2023/24 Audit Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 393	12 094	12 094	1 020	6 530	7 055	(525)	-7%	12 094
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	112	123	123	8	100	72	28	39%	123
Motor Vehicle Allowance	270	740	740	14	137	432	(295)	-68%	740
Cellphone Allowance	1 415	1 399	1 399	106	732	816	(85)	-10%	1 399
Sub Total - Councillors	**13 189**	**14 356**	**14 356**	**1 148**	**7 498**	**8 374**	**(876)**	**-10%**	**14 356**
% increase		**8,8%**	**8,8%**						**8,8%**
Senior Managers of the Municipality									
Basic Salaries and Wages	2 631	5 826	5 826	342	2 499	3 398	(900)	-26%	5 826
Pension and UIF Contributions	136	11	11	1	6	6	(1)	-8%	11
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	260	506	506	–	–	295	(295)	-100%	506
Motor Vehicle Allowance	276	606	606	55	304	353	(49)	-14%	606
Cellphone Allowance	55	93	93	9	54	54	(1)	-1%	93
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	13	120	120	4	19	70	(51)	-73%	120
Sub Total - Senior Managers of Municipality	**3 371**	**7 161**	**7 161**	**411**	**2 881**	**4 177**	**(1 296)**	**-31%**	**7 161**
% increase		**112,4%**	**112,4%**						**112,4%**
Other Municipal Staff									
Basic Salaries and Wages	186 179	194 034	194 034	15 341	111 527	113 186	(1 659)	-1%	194 034
Pension and UIF Contributions	29 423	32 717	32 717	2 600	18 167	19 085	(919)	-5%	32 717
Medical Aid Contributions	10 213	10 876	10 876	919	6 193	6 344	(151)	-2%	10 876
Overtime	16 592	4 782	4 782	1 147	7 407	2 789	4 618	166%	4 782
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	11 262	11 814	11 814	910	6 351	6 891	(540)	-8%	11 814
Cellphone Allowance	900	995	995	68	473	580	(108)	-19%	995
Housing Allowances	1 114	1 068	1 068	104	1 360	623	737	118%	1 068
Other benefits and allowances	11 108	5 851	5 851	854	5 995	3 413	2 582	76%	5 851
Payments in lieu of leave	3 990	365	365	62	1 793	213	1 580	743%	365
Long service awards	1 091	824	824	140	979	481	498	104%	824
Post-retirement benefit obligations	(2 832)	2 679	2 679	–	–	1 563	(1 563)	-100%	2 679
Acting and post related allowance	2 975	84	84	374	1 749	49	1 700	3484%	84
Sub Total - Other Municipal Staff	**272 013**	**266 088**	**266 088**	**22 521**	**161 994**	**155 218**	**6 776**	**4%**	**266 088**
% increase		**-2,2%**	**-2,2%**						**-2,2%**
Total Parent Municipality	**288 574**	**287 605**	**287 605**	**24 080**	**172 373**	**167 770**	**4 604**	**3%**	**287 605**
		-0,3%	**-0,3%**						**-0,3%**
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Sub Total - Executive members Board	–	–	–	–	–	–	–		–
% increase									
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	–	–	–	–	–	–	–		–
% increase									
Other Staff of Entities									
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–		–
% increase									
Total Municipal Entities	–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS	**288 574**	**287 605**	**287 605**	**24 080**	**172 373**	**167 770**	**4 604**	**3%**	**287 605**
% increase		**-0,3%**	**-0,3%**						**-0,3%**
TOTAL MANAGERS AND STAFF	**275 384**	**273 249**	**273 249**	**22 932**	**164 875**	**159 395**	**5 480**	**3%**	**273 249**

The payroll report is required by section 66 of the MFMA. Payday is split into three companies, namely permanent, councilors and temporary workers. The active permanent employees on the system are 646, council members 27 and temporary workers on the system are 236. The active permanent employees include 1 new employee, 1 re-appointment, 2 resignations and 1 dismissal. The active temporary workers include 16 new employees and 25 contracts that expired for the month of January 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 23 million for the month. Overtime for January 2025 amounts to R 1 million.

Expenditure on Repairs & Maintenance by asset class

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

Description	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**119 382**	**89 159**	**89 159**	**8 083**	**58 372**	**52 009**	(6 363)	**-12,2%**	**89 159**
Roads Infrastructure	41 776	25 300	25 300	1 867	14 623	14 759	135	**0,9%**	25 300
Roads	41 772	25 217	25 217	1 867	14 623	14 710	86	**0,6%**	25 217
Road Furniture	4	84	84	–	–	49	49	**100,0%**	84
Storm water Infrastructure	26	183	183	–	73	107	34	**31,6%**	183
Drainage Collection	–	3	3	–	–	2	2	**100,0%**	3
Storm water Conveyance	26	180	180	–	73	105	32	**30,3%**	180
Electrical Infrastructure	13 604	13 533	13 533	827	7 020	7 894	874	**11,1%**	13 533
LV Networks	13 604	13 533	13 533	827	7 020	7 894	874	**11,1%**	13 533
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	26 083	17 991	17 991	2 012	15 183	10 494	(4 689)	**-44,7%**	17 991
Dams and Weirs	4	16	16	–	–	9	9	**100,0%**	16
Water Treatment Works	4 931	4 755	4 755	427	3 131	2 774	(357)	**-12,9%**	4 755
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	21 148	13 219	13 219	1 586	12 053	7 711	(4 341)	**-56,3%**	13 219
Sanitation Infrastructure	35 759	27 504	27 504	2 670	19 761	16 044	(3 717)	**-23,2%**	27 504
Pump Station	74	330	330	–	1	193	192	**99,5%**	330
Reticulation	25 901	19 040	19 040	1 950	14 611	11 107	(3 504)	**-31,6%**	19 040
Waste Water Treatment Works	9 784	8 134	8 134	720	5 149	4 745	(404)	**-8,5%**	8 134
Outfall Sewers	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	2 135	4 648	4 648	707	1 711	2 711	1 000	**36,9%**	4 648
Landfill Sites	2 112	4 643	4 643	707	1 711	2 709	997	**36,8%**	4 643
Waste Drop-off Points	22	4	4	–	–	2	2	**100,0%**	4
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**16 842**	**13 553**	**14 634**	**1 097**	**6 723**	**7 906**	**1 183**	**15,0%**	**14 634**
Community Facilities	15 197	13 038	14 119	1 089	6 608	7 606	997	**13,1%**	14 119
Halls	1 660	1 451	1 451	101	794	847	53	6,2%	1 451
Clinics/Care Centres	–	–	330	–	–	–	–		330
Museums	–	50	50	–	–	29	29	100,0%	50
Libraries	225	210	960	0	10	123	113	92,0%	960
Cemeteries/Crematoria	337	272	272	7	54	158	104	65,7%	272
Public Open Space	11 868	8 807	8 807	783	4 640	5 137	497	9,7%	8 807
Nature Reserves	1 049	2 071	2 071	198	1 101	1 208	107	8,8%	2 071
Public Ablution Facilities	27	76	76	–	7	45	38	85,0%	76
Taxi Ranks/Bus Terminals	32	101	101	–	2	59	57	96,7%	101
Sport and Recreation Facilities	1 645	515	515	8	115	300	185	**61,7%**	515
Outdoor Facilities	1 645	515	515	8	115	300	185	61,7%	515
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**11**	**90**	**90**	**1**	**8**	**53**	44	84,0%	**90**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	11	90	90	1	8	53	44	**84,0%**	90
Improved Property	11	90	90	1	8	53	44	84,0%	90
Other assets	**10 047**	**9 938**	**9 938**	**723**	**4 830**	**5 797**	**967**	**16,7%**	**9 938**
Operational Buildings	8 342	9 028	9 028	603	4 312	5 267	954	**18,1%**	9 028
Municipal Offices	7 889	8 625	8 625	603	4 260	5 031	771	15,3%	8 625
Workshops	453	404	404	0	52	235	183	77,8%	404
Housing	1 705	909	909	120	517	530	13	**2,5%**	909
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	1 705	909	909	120	517	530	13	2,5%	909
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**8 324**	**8 360**	**8 360**	**695**	**3 829**	**4 877**	**1 047**	21,5%	**8 360**
Licences and Rights	8 324	8 360	8 360	695	3 829	4 877	1 047	**21,5%**	8 360
Computer Software and Applications	8 324	8 360	8 360	695	3 829	4 877	1 047	21,5%	8 360
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**223**	**136**	**136**	**3**	**110**	**80**	**(30)**	-37,8%	**136**
Furniture and Office Equipment	223	136	136	3	110	80	(30)	-37,8%	136
Machinery and Equipment	**888**	**1 472**	**1 472**	**16**	**1 256**	**859**	**(398)**	-46,3%	**1 472**
Machinery and Equipment	888	1 472	1 472	16	1 256	859	(398)	-46,3%	1 472
Transport Assets	**4 845**	**5 227**	**5 227**	**470**	**2 280**	**3 049**	**769**	25,2%	**5 227**
Transport Assets	4 845	5 227	5 227	470	2 280	3 049	769	25,2%	5 227
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**160 562**	**127 935**	**129 015**	**11 088**	**77 408**	**74 629**	**(2 780)**	**-3,7%**	**129 015**

SECTION 4 - CASH ANDINVESTMENTS

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	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	149 082	149 906	149 906	10 999	106 012	98 272	7 740	8%	149 906
Service charges	265 235	273 833	273 833	24 821	177 034	159 736	17 298	11%	273 833
Other revenue	23 566	45 601	45 601	1 765	15 742	12 601	3 142	25%	45 601
Transfers and Subsidies - Operational	189 864	165 950	166 076	3 884	109 668	110 633	(966)	-1%	166 076
Transfers and Subsidies - Capital	77 999	112 748	118 990	(611)	25 730	75 165	(49 435)	-66%	118 990
Interest	6 135	10 335	10 335	426	8 717	6 029	2 688	45%	10 335
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(606 299)	(588 435)	(590 065)	(50 538)	(391 952)	(352 103)	39 850	-11%	(590 065)
Interest	(21 623)	(25 297)	(25 297)	–	(10 111)	(14 756)	(4 645)	31%	(25 297)
Transfers and Subsidies	(8 123)	(5 781)	(5 781)	–	(1 306)	(3 372)	(2 067)	61%	(5 781)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**75 837**	**138 860**	**143 598**	**(9 255)**	**39 534**	**92 204**	**52 670**	**57%**	**143 598**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	678	45	45	–	2	–	2	#DIV/0!	45
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	(1 047)	(1 217)	(1 217)	–	–	(710)	710	-100%	(1 217)
Payments									
Capital assets	(124 363)	(219 675)	(234 156)	9 194	(22 942)	(128 144)	(105 202)	82%	(234 156)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(124 731)**	**(220 847)**	**(235 328)**	**9 194**	**(22 940)**	**(128 854)**	**(105 913)**	**82%**	**(235 328)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	98 104	98 104	–	–	–	–		98 104
Increase (decrease) in consumer deposits	659	349	349	56	354	204	151	74%	349
Payments									
Repayment of borrowing	(21 298)	(34 171)	(34 171)	–	(15 995)	(17 085)	(1 090)	6%	(34 171)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(20 640)**	**64 283**	**64 283**	**56**	**(15 641)**	**(16 882)**	**(1 241)**	**7%**	**64 283**
NET INCREASE/ (DECREASE) IN CASH HELD	**(69 534)**	**(17 704)**	**(27 447)**	**(5)**	**953**	**(53 532)**			**(27 447)**
Cash/cash equivalents at beginning:	85 916	(1 033)	21 090	17 341	16 383	21 090			16 383
Cash/cash equivalents at month/year end:	16 383	(18 737)	(6 358)	17 336	17 336	(32 442)			(11 065)

Cash/cash equivalents at the month/year end:	**17 335 690**
Unspent grants	24 049 632
Contribution CRR	-
Sinking Fund Investment	15 263 176
Net cash & cash equivalents	**(21 977 118)**

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	(21 977 118)	
Fixed Monthly Operating Expenditure (budget)	51 062 441	
Cost coverage ratio	-13	days

Investments

The municipality has an amount of R 28 million on call deposits and Sanlam Share Investment of R 249 thousand as illustrated in the table below. The Nedbank investment has matured but the bank is struggling with the release of the funds and the funds is reinvested daily until the problem with the release of the funds is solved.

The municipality's bank account per bank statement reflects a negative balance as at the end of January 2025.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality											
Sanlam	Semi-Annually	-	Yes	Variable		-	249	–	–	–	249
Nedbank 03 7881715316 0000 49	Monthly	Daily Call	Yes	Variable	7,40%	-	15 165	98	–	–	15 263
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	7,25%	-	7 776	50	–	–	7 826
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	7,3%	-	4 546	29	–	–	4 575
Municipality sub-total							27 736	177	–	–	27 912
TOTAL INVESTMENTS AND INTEREST							27 736	177	–	–	27 912

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: January 2025							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/01/2025	Interest paid	Repayments	Balance 31/01/2025
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102275/1-5	9.29	31/3/2027	8 470	–	–	8 470
DBSA	102807/1-3	9.47	30/6/2028	2 945	–	–	2 945
DBSA	103108/1-2	11.38	30/9/2028	3 917	–	–	3 917
DBSA	103313/1-4	9.97 9.85	31/3/2024 31/3/2029	9 249	–	–	9 249
DBSA	103817/3	11,06	21/12/2030	6 079	–	–	6 079
STANDARD BANK	272400572/537632	12,22	30/6/2026	1 612	–	–	1 612
STANDARD BANK	000600694	6,63	31/12/2024	825	–	–	825
STANDARD BANK	000600703	8,26	28/6/2030	3 382	–	–	3 382
STANDARD BANK	000600712	9,76	29/6/2035	5 465	–	–	5 465
STANDARD BANK	000682253	10,79	30/12/2036	4 237	–	–	4 237
STANDARD BANK	000682253	10,79	30/12/2036	3 581	–	–	3 581
STANDARD BANK	000682253	10,79	30/12/2036	3 992	–	–	3 992
STANDARD BANK	000682253	10,79	30/12/2036	1 026	–	–	1 026
STANDARD BANK	000748692	10,58	30/06/2027	3 205	–	–	3 205
STANDARD BANK	000748692	10,58	30/06/2027	1 672	–	–	1 672
STANDARD BANK	000748736	10,99	29/06/2028	3 531	–	–	3 531
STANDARD BANK	000748754	11,6	30/06/2032	8 955	–	–	8 955
STANDARD BANK	000748754	11,6	30/06/2032	1 420	–	–	1 420
STANDARD BANK	000748773	12,27	30/06/2037	8 951	–	–	8 951
STANDARD BANK	000748773	12,27	30/06/2037	141	–	–	141
ABSA	40-7908-8994	10,79	27/6/2027	3 426	–	–	3 426
ABSA	3050777789	9,19	30/6/2026	673	–	–	673
ABSA	3050777763	9,62	30/6/2029	1 854	–	–	1 854
ABSA	3052887574	9,19	30/6/2027	1 297	–	–	1 297
ABSA	3054670983	8,66	30/10/2026	5 897	–	–	5 897
ABSA	3054671133	9,19	30/10/2028	3 295	–	–	3 295
ABSA	3054671256	9,89	30/10/2031	1 588	–	–	1 588
ABSA	3058757317	10,53	30/06/2028	995	–	–	995
ABSA	3058757317	10,53	30/06/2028	4 792	–	–	4 792
ABSA	3058757341	11,59	30/06/2033	2 347	–	–	2 347
ABSA	3058757341	11,59	30/06/2033	6 336	–	–	6 336
ABSA	3058757325	12,32	30/06/2038	48 119	–	–	48 119
NEDBANK	05 / 78310356050	10,45	30/06/2034	2 088	–	–	2 088
Total				**165 362**	**–**	**–**	**165 362**

Outstanding loans at the end of January 2025 amounts to R 165 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	2023/24	Budget Year 2024/25							
R thousands	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**140 783**	**149 641**	**149 633**	**12 946**	**89 517**	**87 291**	**2 227**	**2,6%**	**149 633**
Local Government Equitable Share	131 583	140 900	140 900	12 571	85 733	82 192	3 542	4,3%	140 900
Expanded Public Works Programme [Schedule 5B]	1 684	1 563	1 563	134	949	912	37	4,1%	1 563
Local Government Financial Management Grant [Schedule 5B]	1 568	1 800	1 800	250	1 210	1 050	160	15,2%	1 800
Municipal Infrastructure Grant [Schedule 5B]	3 081	3 955	3 946	(8)	1 624	2 307	(683)	-29,6%	3 946
Integrated National Electrification Programme [Schedule 5B]	–	771	771	–	–	450	(450)	-100,0%	771
Water Services Infrastructure Grant	1 225	652	652	–	1	380	(379)	-99,7%	652
Municipal Disaster Response Grant	1 120	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant	522	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Provincial Government:	**11 009**	**15 857**	**17 417**	**836**	**6 971**	**9 250**	**(2 279)**	**-24,6%**	**17 417**
Community Development Workers	118	113	157	6	38	66	(28)	-41,7%	157
Human Settlement Development	–	5 000	5 000	–	1 288	2 917	(1 628)	-55,8%	5 000
Library Service	10 210	9 928	11 044	824	5 635	5 791	(157)	-2,7%	11 044
Maintenance of Main Roads	–	170	305	–	4	99	(95)	-95,9%	305
Thusong Centre	–	146	146	6	6	85	(79)	-93,2%	146
Financial Management Capacity Building Grant	180	500	765	–	–	292	(292)	-100,0%	765
Municipal Energy Resilience Grant	500	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
District Municipality:	**–**	**–**	**380**	**–**	**–**	**–**	**–**		**380**
Safety Project Grant	–	–	380	–	–	–	–		380
							–		
Other grant providers:	**714**	**452**	**452**	**–**	**–**	**264**	**(264)**	**-100,0%**	**452**
Public Contributions	–	452	452	–	–	264	(264)	-100,0%	452
National Skills Fund (SETA)	714	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**152 505**	**165 950**	**167 882**	**13 782**	**96 489**	**96 804**	**(316)**	**-0,3%**	**167 882**
Capital expenditure of Transfers and Grants									
National Government:	**38 489**	**35 855**	**35 797**	**(54)**	**10 834**	**20 915**	**(10 082)**	**-48,2%**	**35 797**
Municipal Infrastructure Grant [Schedule 5B]	20 556	26 365	26 308	(54)	10 825	15 380	(4 554)	-29,6%	26 308
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	5 142	5 142	–	–	2 999	(2 999)	-100,0%	5 142
Water Services Infrastructure Grant	8 169	4 348	4 348	–	8	2 536	(2 528)	-99,7%	4 348
Municipal Disaster Response Grant	–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant	3 478	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant	6 287	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Provincial Government:	**39 763**	**76 893**	**89 796**	**(41 915)**	**8 112**	**44 854**	**(36 742)**	**-81,9%**	**89 796**
Library Service	253	10	100	–	–	6	(6)	-100,0%	100
Human Settlements	39 078	75 983	81 396	(41 915)	8 112	44 323	(36 211)	-81,7%	81 396
Regional socio economic projects (RSEP)	214	900	2 000	–	–	525	(525)	-100,0%	2 000
Municipal Interventions Grant	218	–	–	–	–	–	–		–
Proclaimed Main Roads	–	–	6 300	–	–	–	–		6 300
District Municipality:	**–**	**–**	**70**	**–**	**–**	**–**	**–**		**70**
Safety Project Grant	–	–	70	–	–	–	–		70
							–		
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**78 252**	**112 748**	**125 663**	**(41 970)**	**18 946**	**65 770**	**(46 824)**	**-71,2%**	**125 663**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**230 757**	**278 698**	**293 545**	**(28 187)**	**115 434**	**162 574**	**(47 139)**	**-29,0%**	**293 545**

Expenditure for the provision of free basic services from the Equitable Share Grant is incurred monthly. 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 2024/25									
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	12 478	3 364	3 124	2 992	3 382	2 857	18 254	38 149	84 599	65 634
Trade and Other Receivables from Exchange Transactions - Electricity	8 794	1 673	566	373	289	198	1 032	1 899	14 824	3 792
Receivables from Non-exchange Transactions - Property Rates	10 093	2 491	1 989	1 326	2 673	989	12 585	17 147	49 293	34 720
Receivables from Exchange Transactions - Waste Water Management	6 642	1 881	1 749	1 921	1 698	1 594	11 919	46 891	74 296	64 024
Receivables from Exchange Transactions - Waste Management	4 233	2 300	2 062	2 183	1 858	1 806	14 127	52 085	80 655	72 059
Receivables from Exchange Transactions - Property Rental Debtors	98	40	37	33	14	14	182	390	809	634
Interest on Arrear Debtor Accounts	2 641	2 627	2 915	2 817	2 581	2 458	22 437	60 070	98 545	90 362
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(6 239)	251	198	191	401	171	1 326	2 478	(1 223)	4 567
Total By Income Source	**38 738**	**14 627**	**12 639**	**11 836**	**12 897**	**10 088**	**81 862**	**219 109**	**401 797**	**335 793**
Audit 2023/24 - totals only	29 443	13 759	9 532	17 608	27 247	10 283	39 679	191 605	339 156	**286 422**
Debtors Age Analysis By Customer Group										
Organs of State	1 762	1 227	661	238	409	147	1 855	2 560	8 859	5 208
Commercial	18 152	2 707	1 934	1 179	3 540	851	7 693	13 812	49 867	27 074
Households	16 349	9 952	9 558	9 939	8 462	8 655	47 523	191 845	302 284	266 425
Other	2 475	741	485	480	485	436	24 792	10 893	40 788	37 086
Total By Customer Group	**38 738**	**14 627**	**12 639**	**11 836**	**12 897**	**10 088**	**81 862**	**219 109**	**401 797**	**335 793**

7.1 Debtors as of 31 January 2025

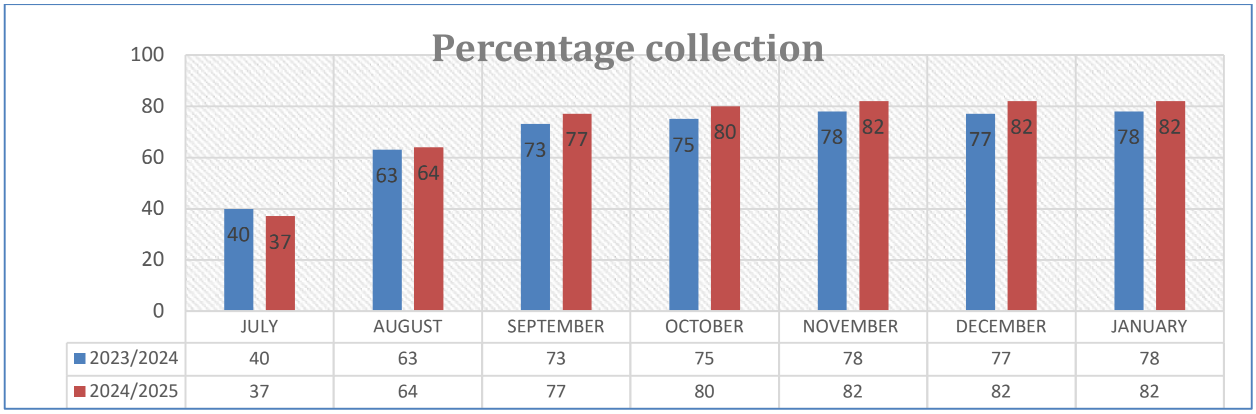
The total debtors outstanding as of 31 January 2025 is R 402 million, which represents a 2.8% difference from the previous month.

The total debtors outstanding as of 31 January 2025, which represents the increase of 2.8% from the previous month includes annual levies which were payable for the month of October for the financial year and industrial effluent levied quarterly.

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 of 31 January 2025 is 82% which is the same as the previous month and 4% higher than the same period last year. Reasons and challenges as follow:

- Industrial consumers which pay an ordinary sewerage tariff, calculated on the same bases as business sewage plus an additional amount for the treatment of their industrial effluent was levied quarterly for the month of January 2025 for R 3 million which is only payable by the 25th of February 2025. The outstanding amount in arrears of R 3 million from a single consumer is yet to be settled due to a dispute between the debtor and Theewaterskloof municipality. The matter was handed over to an attorney and advocate to be handled in court.
- The consumption of electricity and water increased by R 323 thousand and R 2 million compared to the previous month.
- The contract for the appointed attorneys ended on 30 June 2024. Subsequently, a new service provider was appointed for handing over debtor accounts in arrears. A report which including Grabouw account with outstandings amount older than 90 days was handed over was sent to the appointed service provider to handle and 817 SMS were sent out and 40 calls have been made
- Theewaterskloof municipality's internal Debt collection department conducted 80 calls and dispatched 86 emails.
- The service provider is finalizing final demand letters which will be issued after the credit control process was either completed or no credit control tool exists. Planned implementation is December/January.
- Ratepayers may choose between paying rates annually in one instalment after 3 months which was done with month end for July 2024 (total annual) or in twelve equal instalments which is levied monthly. The total Annual Rates which were levied at the end of July 2024 was R 36 million. The payment date for annual rates was the 25th of October 2024.

Total outstanding Annual Rates

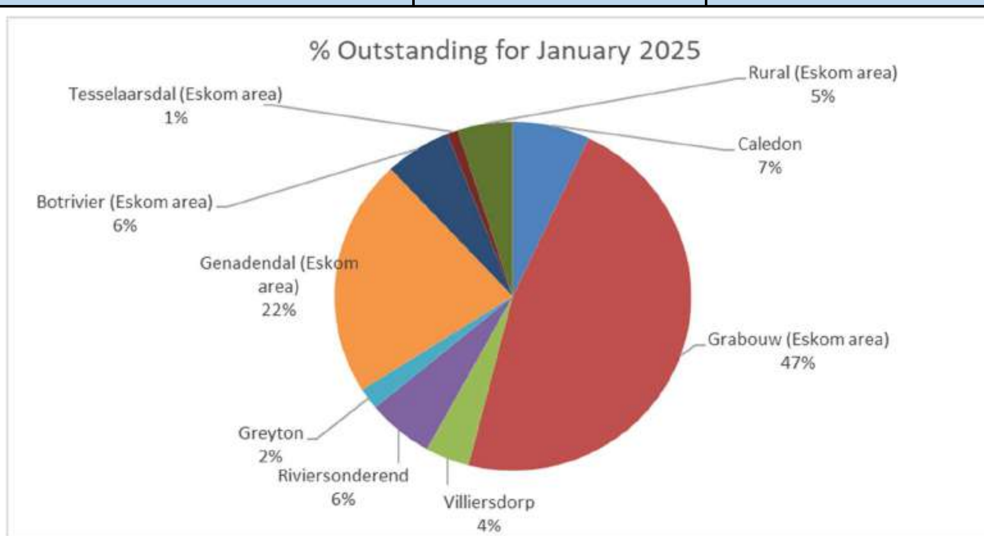
Item	Amount
Total Outstanding	R 7 539 651
Arrangement	R 1 127 906
Total Outstanding (Annual Rates)	**R 8 667 557**

Credit Control Actions for the period ending January 2025:

- Pre-disconnection notices issued: 3999
- Credit control SMS's: 20664
- Disconnections: 628
- Reconnections: 89
- Arrangements: 48
- Extensions: 852

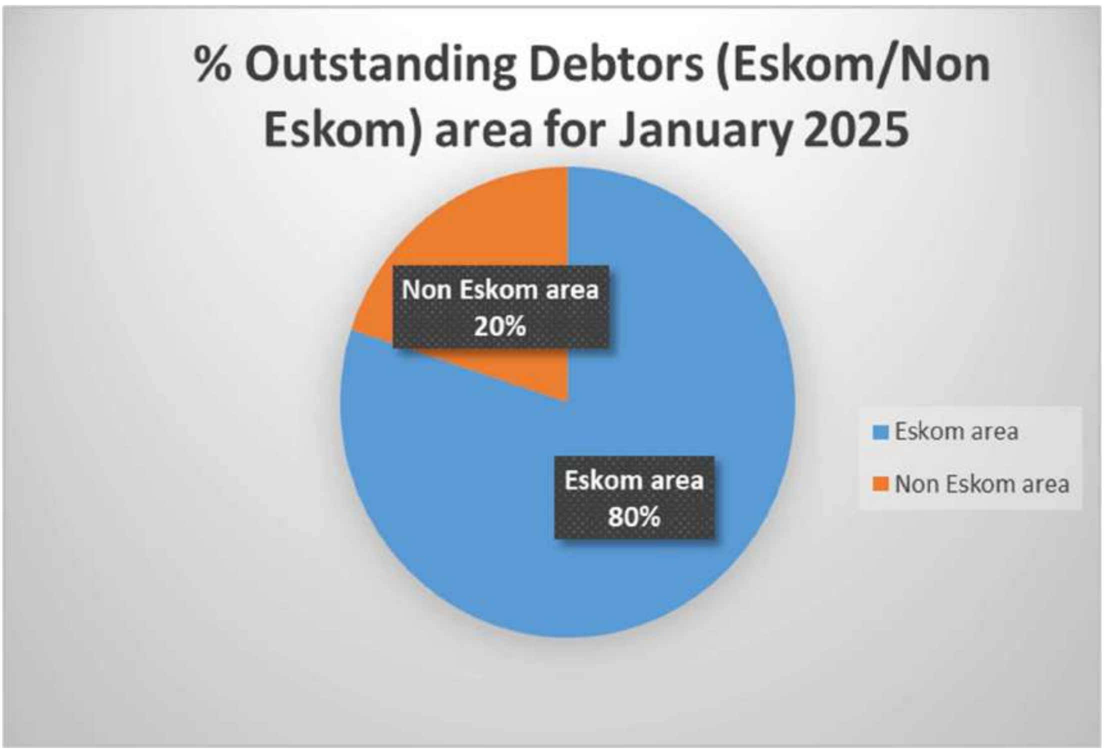
7.4 Outstanding debt per town as of 31 January 2025:

January 2025			
Town	**Amount outstanding for January 2025**		**% Outstanding for January 2025**
Caledon	R	31 707 118	8%
Grabouw (Eskom area)	R	186 901 186	47%
Villiersdorp	R	15 688 259	4%
Riviersonderend	R	23 711 380	6%
Greyton	R	9 342 389	2%
Genadendal (Eskom area)	R	86 465 070	22%
Botrivier (Eskom area)	R	23 413 685	6%
Tesselaarsdal (Eskom area)	R	2 939 277	1%
Rural (Eskom area)	R	21 629 739	5%
Total	**R**	**401 798 103**	**100%**



7.5 Outstanding debt for Eskom area (where no electricity meters can be blocked) against non-Eskom areas as of 31 January 2025:

January 2025		
Town	**Amount outstanding for January 2025**	**% Outstanding for January 2025**
Eskom area	R 321 348 956	80%
Non-Eskom area	R 80 449 147	20%
Total	**R 401 798 103**	**100%**



SECTION 8 - CREDITORS

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

Description	Budget Year 2024/25								
R thousands	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	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	431	–	–	–	–	–	–	–	**431**
Bulk Water	–	–	–	–	81	19	47	–	**147**
PAYE deductions	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**
Loan repayments	–	–	–	–	–	–	–	–	**–**
Trade Creditors	4 216	1 241	796	677	2	1 196	907	28	**9 062**
Auditor General	–	–	–	–	1 877	586	–	–	**2 463**
Other	80	5	23	–	–	–	–	–	**107**
Total By Customer Type	**4 727**	**1 245**	**819**	**677**	**1 960**	**1 801**	**954**	**28**	**12 210**

Partial creditor payments were made for January 2025.

The tenders awarded for January 2025 are as follow:

Contract reference	Contract Description	Tenderer	Operational/ Capital	Funding Source	Total value of contract	Contract value for 2024/25	Contract value for 2025/26	Contract value for 2026/27
ENG 06/2024/25	Water Pipe Replacement In Sam Street And Gaffley Street In Grabouw Phase 2	Afriline Civils (Pty) Ltd.	Capital	WSIG Grant	R 2 653 941,85	R 2 653 941,85	N/A	N/A
Total Tender amount					**R 2 653 941,85**	**R 2 653 941,85**	**R -**	**R -**

SECTION 10 – QUALITY CERTIFICATION

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

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

For the month of January 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Walter Hendricks

Acting Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: ____________________

Date: 10. 2. 2025

Print Name: Paul Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: ____________________

Date: 10/02/2025