FINANCIAL REPORT FOR THE MONTH ENDING MAY 2025

INTRODUCTION / AIM

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

BUDGET STATEMENT

MAY 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

Contents

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 May 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 29 May 2025	180 170 095	954 128 501	843 461 675
Actual Result (YTD)	95 370 888	764 911 789	694 816 262
Variance	84 799 208	189 216 712	148 645 413
Variance %	47%	20%	18%

Operating revenue currently reflects a variance of 20% and operating expenditure a variance of 18%.

Particulars	Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	TOTAL	YTD % Spent
Operating Expenditure (excl non Cash)	**733 316 427**	**789 969 727**	**26 823 656**	**74 725 576**	**70 218 484**	**65 390 979**	**33 664 341**	**77 335 906**	**72 543 691**	**75 294 688**	**63 110 424**	**51 344 905**	**55 524 678**	**665 977 329**	84%
Operating Expenditure (Non Cash)	**54 128 079**	**53 491 948**	**2 904 417**	**3 744 413**	**2 549 356**	**3 065 384**	**2 838 321**	**2 803 944**	**2 936 141**	**2 949 877**	**2 171 743**	**2 841 970**	**33 367**	**28 838 933**	54%
Total Operating Expenditure	**787 444 506**	**843 461 675**	**29 728 073**	**78 469 988**	**72 767 841**	**68 456 363**	**36 502 662**	**80 139 851**	**75 479 832**	**78 244 565**	**65 282 167**	**54 186 875**	**55 558 045**	**694 816 262**	82%
Operating Income	**900 404 778**	**954 128 501**	**143 439 798**	**44 181 669**	**51 879 220**	**86 843 281**	**58 426 592**	**82 961 267**	**6 847 137**	**49 859 681**	**137 543 889**	**63 770 036**	**39 159 220**	**764 911 789**	80%
TELEPHONE	**757 250**	**663 250**	**-**	**58 463**	**105 410**	**14 823**	**53 206**	**53 926**	**40 375**	**58 246**	**54 242**	**53 189**	**63 183**	**555 064**	84%
STREETLIGHTS	**6 187 953**	**5 354 470**	**8 758**	**1 160 592**	**1 064 037**	**956 500**	**763 022**	**1 047 103**	**874 990**	**-3 616 736**	**905 160**	**-565 016**	**306 100**	**2 904 509**	54%
FUEL	**10 385 002**	**9 835 142**	**289 136**	**1 036 081**	**703 865**	**796 154**	**613 063**	**645 609**	**534 672**	**695 682**	**594 938**	**600 172**	**577 851**	**7 087 224**	72%
Repair & Maintenance (Excl Road Surfaces & Networks)	**124 643 646**	**131 291 708**	**7 157 794**	**11 134 326**	**11 682 930**	**12 771 386**	**10 129 563**	**11 762 253**	**10 898 334**	**7 449 552**	**10 067 414**	**8 345 071**	**11 140 794**	**112 539 417**	86%
Contracted Services - Maintenance of Infrastructure Assets (Road Surfaces)	**1 137 904**	**705 904**	**-**	**-**	**-**	**1 500**	**224 655**	**2 000**	**70 830**	**25 000**	**-**	**-**	**27 400**	**351 385**	50%
Other Materials - Maintenance Materials (Road Surfaces)	**1 437 787**	**1 260 588**	**70 832**	**94 657**	**115 416**	**351 975**	**132 843**	**86 137**	**109 195**	**138 264**	**28 432**	**70 392**	**13 488**	**1 211 631**	96%
Other Materials - Maintenance Materials (Networks)	**715 237**	**1 566 139**	**5 375**	**93 839**	**157 568**	**133 331**	**189 548**	**21 796**	**9 975**	**4 682**	**1 181**	**3**	**792 223**	**1 409 521**	90%
GRANTS INCOME	**137 797 736**	**83 096 032**	11 475 000	2 736 235	1 500 000	38 575 149	20 237 523	10 240 267	-38 841 437	2 215 029	7 139 082	82 206	-	**55 359 054**	67%
Equitable Shares Income	**140 900 000**	**140 900 000**	58 708 000	-	-	-	-	30 767 000	-	16 200 000	20 225 000	15 000 000	-	**140 900 000**	100%
GRANTS EXPENDITURE	**137 797 736**	**90 167 718**	827 489	6 571 602	6 070 231	34 141 342	15 562 652	7 285 505	-40 757 910	1 363 068	1 720 172	1 814 279	2 507 423	**37 105 853**	41%
Equitable Shares Expenditure	**84 942 080**	**75 675 000**	7 078 507	7 078 507	7 078 507	7 078 507	7 078 507	7 078 507	7 078 507	6 306 250	6 306 250	6 306 250	6 306 250	**74 774 547**	99%
Equitable Shares Expenditure Free Basic Services	**55 957 920**	**65 225 000**	4 764 779	5 071 762	5 115 411	5 108 240	5 243 178	5 388 213	5 492 233	5 532 159	5 579 657	5 622 181	5 653 028	**58 570 841**	90%
PAYROLL	**262 451 130**	**261 222 886**	**20 849 584**	**21 187 821**	**23 051 797**	**21 527 896**	**22 295 900**	**22 341 046**	**21 051 253**	**21 337 929**	**20 808 606**	**21 117 162**	**21 027 271**	**236 596 267**	91%
OVERTIME	**4 781 711**	**11 636 002**	**1 084 042**	**913 445**	**1 064 274**	**1 077 715**	**1 212 280**	**908 308**	**1 147 398**	**873 662**	**752 832**	**671 723**	**849 420**	**10 555 097**	91%
STANDBY	**2 512 400**	**6 748 486**	**684 700**	**597 887**	**617 007**	**575 292**	**598 131**	**517 818**	**592 844**	**548 782**	**529 599**	**624 258**	**596 319**	**6 482 638**	96%
EMPLOYEE RELATED COST (Non cash)	**3 503 438**	**3 516 908**	**25 026**	**264 856**	**173 289**	**130 093**	**33 193**	**212 027**	**140 250**	**229 389**	**81 601**	**146 915**	**70 471**	**1 507 108**	43%
Capital Expenditure (Land/Build)	10 842 299	2 720 563	-	-	-	591 324	126 796	591 324	591 324	-1 900 769	10 500	-	-	10 500	0%
Capital Expenditure (Roads)	17 150 000	13 041 944	-	-	-	-	-	-	-	2 759 457	358 219	-	-	3 117 675	24%
Capital Expenditure (Water)	30 755 468	13 987 872	12 088	1 227 269	1 044 124	483 899	1 978 627	432 174	15 559	-152 142	4 858 879	443 181	320 768	10 664 427	76%
Capital Expenditure (Electricity)	18 613 000	4 636 722	-	-	-	285 851	-	-	-	374 543	-	-	942 300	1 602 693	35%
Capital Expenditure (Sewer)	44 456 661	9 113 411	-	1 305 768	159 744	-	-	4 954 753	-	290 072	-4 842 371	213 562	435 066	2 516 592	28%
Capital Expenditure (Solid Waste)	5 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Expenditure (Sportsfields)	3 419 920	2 513 072	-	-	-	-	95 958	-	-	-	-	-	-	95 958	4%
Capital Expenditure (Office Equipment)	3 454 470	1 932 506	-	-	836 912	-	-	-	96 335	184 092	-	-	32 438	1 149 777	59%
Capital Expenditure Sub Total	**143 691 818**	**55 370 227**	**12 088**	**2 533 037**	**2 040 780**	**1 361 074**	**2 201 380**	**5 978 252**	**703 218**	**1 555 252**	**385 227**	**656 743**	**1 730 571**	**19 157 623**	**35%**
Capital Expenditure (Housing) (TWK)	36 000 000	8 091 882	-	78 000	508 825	470 745	2 128 470	-	238 302	10 918	2 739 559	-	262 200	6 437 018	80%
Capital Expenditure (Housing) (Provincial Treasury - ASLA)	39 983 000	116 707 986	-	2 651 611	2 036 233	32 017 914	10 135 523	-	-42 153 437	121 624	64 951 335	15 444	-	69 776 247	60%
Capital Expenditure Housing Sub Total	**75 983 000**	**124 799 868**	**-**	**2 729 611**	**2 545 058**	**32 488 659**	**12 263 993**	**-**	**-41 915 135**	**132 541**	**67 690 893**	**15 444**	**262 200**	**76 213 265**	**61%**
Capital Expenditure (Total)	**219 674 818**	**180 170 095**	**12 088**	**5 262 649**	**4 585 838**	**33 849 733**	**14 465 373**	**5 978 252**	**-41 211 917**	**1 687 794**	**68 076 120**	**672 187**	**1 992 771**	**95 370 888**	**53%**
Investments			14 872 435	14 955 243	15 035 380	15 133 625	15 229 908	27 649 758	27 912 439	35 649 058	35 868 992	27 852 713	26 546 257		
Bank			29 982 808	29 468 356	23 076 017	11 465 505	-1 357 945	-9 736 505	-10 259 041	-13 964 995	-8 410 648	-16 477 997	-14 404 006		
Loans			182 185 308	182 185 308	181 357 391	178 497 381	178 497 381	165 362 225	165 362 225	165 362 225	162 352 117	153 882 316	153 882 316		
Tenders Approved			-	-	868 250	-	-	34 854 485	-	7 169 289	10 820 398	9 760 253	53 906 187		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 2 - CAPITAL EXPENDITURE

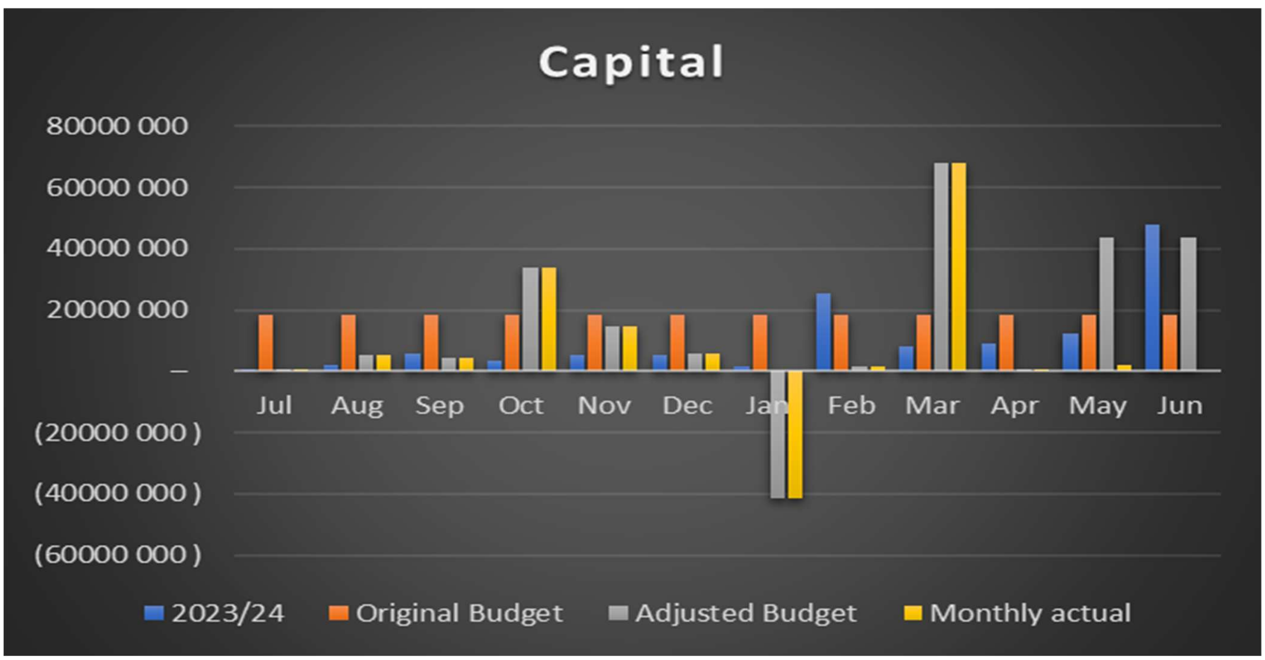
WC031 Theewaterskloof - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	12 074	–	3 214	7 644	(4 430)	-58%	12 074
Vote 3 - Corporate services	–	–	–	–	–	–	–		–
Vote 4 - Electricity	4 782	11 413	4 493	942	1 478	2 514	(1 037)	-41%	4 493
Vote 5 - Economic Development and Planning	24 486	62 783	123 684	262	75 098	99 260	(24 162)	-24%	123 684
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	–	–	–	–	–		–
Vote 13 - Waste water management	10 303	25 057	2 979	–	609	1 794	(1 185)	-66%	2 979
Vote 14 - Water	11 491	8 162	10 418	–	9 400	9 909	(509)	-5%	10 418
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**51 062**	**124 785**	**153 649**	**1 205**	**89 798**	**121 121**	**(31 323)**	**-26%**	**153 649**
Single Year expenditure appropriation									
Vote 1 - Directorate Finance	1 505	276	409	–	–	205	(205)	-100%	409
Vote 2 - Community Services	15 774	29 474	12 405	32	738	6 555	(5 817)	-89%	12 405
Vote 3 - Corporate services	1 383	1 527	603	–	280	442	(161)	-37%	603
Vote 4 - Electricity	13 080	7 290	144	–	125	134	(9)	-7%	144
Vote 5 - Economic Development and Planning	15 853	14 290	3 257	–	1 257	2 257	(1 000)	-44%	3 257
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	45	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	6 134	435	1 907	3 803	(1 896)	-50%	6 134
Vote 14 - Water	17 532	22 593	3 570	321	1 265	2 257	(992)	-44%	3 570
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	75 105	94 890	26 521	788	5 573	15 653	**(10 080)**	**-64%**	26 521
Total Capital Expenditure	**126 167**	**219 675**	**180 170**	**1 993**	**95 371**	**136 774**	**(41 403)**	**-30%**	**180 170**
Capital Expenditure - Functional Classification									
Governance and administration	**3 619**	**12 962**	**9 131**	**–**	**976**	**5 054**	(4 078)	-81%	**9 131**
Executive and council	–	–	–	–	–	–	–		–
Finance and administration	3 619	12 962	9 131	–	976	5 054	(4 078)	-81%	9 131
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**47 164**	**82 508**	**128 259**	**295**	**76 494**	**102 229**	(25 735)	-25%	**128 259**
Community and social services	2 112	2 752	791	32	43	401	(358)	-89%	791
Sport and recreation	5 524	3 420	2 513	–	96	1 305	(1 209)	-93%	2 513
Public safety	360	163	14	–	–	7	(7)	-100%	14
Housing	39 168	76 173	124 942	262	76 355	100 517	(24 162)	-24%	124 942
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**8 264**	**25 290**	**15 042**	**–**	**3 118**	**9 080**	(5 962)	-66%	**15 042**
Planning and development	1 217	940	2 000	–	–	1 000	(1 000)	-100%	2 000
Road transport	7 048	24 350	13 042	–	3 118	8 080	(4 962)	-61%	13 042
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**67 121**	**98 915**	**27 738**	**1 698**	**14 784**	**20 412**	(5 628)	-28%	**27 738**
Energy sources	17 862	18 703	4 637	942	1 603	2 649	(1 046)	-39%	4 637
Water management	29 024	30 755	13 988	321	10 664	12 166	(1 501)	-12%	13 988
Waste water management	18 860	44 457	9 113	435	2 517	5 597	(3 081)	-55%	9 113
Waste management	1 376	5 000	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**126 167**	**219 675**	**180 170**	**1 993**	**95 371**	**136 774**	**(41 403)**	**-30%**	**180 170**
Funded by:									
National Government	38 489	35 855	32 346	1 207	12 834	21 987	(9 153)	-42%	32 346
Provincial Government	39 763	76 893	29 506	262	11 157	20 200	(9 043)	-45%	29 506
District Municipality	–	–	70	32	32	35	(3)	-7%	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**	**61 922**	**1 501**	**24 023**	**42 222**	**(18 199)**	**-43%**	**61 922**
Borrowing	38 095	98 104	–	–	0	0	0	100%	–
Internally generated funds	9 820	8 823	118 248	492	71 348	94 552	(23 204)	-25%	118 248
Total Capital Funding	**126 167**	**219 675**	**180 170**	**1 993**	**95 371**	**136 774**	**(41 403)**	**-30%**	**180 170**

WC031 Theewaterskloof - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month R thousands	2023/24 Audit Outcome	Budget Year 2024/25 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	12	12	12	12	–		0%
August	1 979	18 306	5 263	5 263	5 275	5 275	–		2%
September	5 763	18 306	4 586	4 586	9 861	9 861	–		4%
October	3 535	18 306	33 850	33 850	43 710	43 710	–		20%
November	5 113	18 306	14 465	14 465	58 176	58 176	–		26%
December	5 119	18 306	5 978	5 978	64 154	64 154	–		29%
January	1 562	18 306	(41 212)	(41 212)	22 942	22 942	–		10%
February	25 194	18 306	1 688	1 688	24 630	24 630	–		11%
March	8 163	18 306	68 076	68 076	92 706	92 706	–		42%
April	9 272	18 306	672	672	93 378	93 378	–		43%
May	12 256	18 306	43 396	1 993	95 371	136 774	(41 403)	-30,3%	43%
June	47 909	18 306	43 396	–		180 170	–		
Total Capital expenditure	**126 167**	**219 675**	**180 170**	**95 371**					

The **Total Capital Expenditure** for the year-to-date amounts to R 95 million against the adjusted budget of R 180 million and the percentage spend is 43% when compared to the adjustment budget. The year-to-date expenditure compared to planned expenditure amounts to 70% (an underspent of 30%).



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

THEEWATERSKLOOF MUNICIPALITY CAPITAL PROGRAMME 2024-2025																		
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
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	-	-	-	-	-	- 0	-	0%	Budget removed with the adjustment budget
073121100100	Construction of Caledon Cemetery Access Paths	Caledon	Cemeteries	MIG	742 299	742 299	742 299	742 299	720 563	720 563	-	11 250	10 500	365 532	698 813	97%	**May'25** - Tender number ENG 09/2024/25 was advertised and closed on 08 November 2024 and the technical evaluation was submitted on 14 November 2024. The BEC took place on 10 December 2024, a day behind procurement plan, and BAC took place on 17 December 2024, 4 days behind plan, however, BAC decided to cancel the tender. A formal written price quotation was then advertised and was also cancelled. Another request was submitted to advertise two formal written price quotations which were not supported by SCM. A new tender number ENG 12/2024/25, was then drafted and supported by the BSC and municipal manager with a shorter advertisement period and the closing date was 25 April 2025. During the advertisement period, the SCM department extended the advertisement period of adverts not in line with Clause 11(2) of the SCM Policy. As the result of advertisement period extension the tender closed on 22 May 2025, for that reason the tender was stopped as the tender would not be evaluated in such short period by 30 June 2025.
073121100101				Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
072116300551	Villiersdorp Upgrade Phase III - Taxi Rank	Villiersdorp	LED	RSEP	900 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	1 000 000	2 000 000	100%	
				Subtotal	**10 842 299**	**11 942 299**	**11 942 299**	**11 942 299**	**2 720 563**	**2 720 563**	**-**	**11 250**	**10 500**	**1 365 532**	**2 698 813**	**99%**	
									-	-							
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073116101001	Upgrading of Mountain View Street in Middleton	Caledon	Roads and Stormwater	Loans	870 000	870 000	870 000	870 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	6 300 000	-	-	-	3 150 000	6 300 000	100%	**May'25** - Tender number ENG 10/2024/25 was advertised and closed on 15 November 2024. Technical evaluation was submitted on 28 November 2024, 6 days behind procurement plan, and BEC took place on 03 February 2025, 56 days behind procurement plan. The BAC took place on 06 February 2025, 55 days behind procurement plan,however, BAC decided to cancel the tender. A new tender number ENG 13/2024/25 had to be tabled at BSC on 29 April 2025 with closing date on 13 June 2025. Unfortunately no quorum could be formed. On 06 May 2025, again no quorum could be formed. The BSC eventually took place on 13 May 2025 and tender closes on 20 June 2025.

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
													11				
ROADS, PAVEMENTS, BRIDGES & STORMWATER																	
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073116401001	Upgrading of Freezia Street in RSE	Riviersonderend	Roads and Stormwater	Loans	780 000	780 000	780 000	780 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073116501001	Provision of Professional Services: Upgrading of Bosmanskloo	Greyton/ Genadendal	Roads and Stormwater	Loans	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073116701000	Upgrading of Murtle Street in Botrivier	Botrivier	Roads and Stormwater	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073116201000	Infrastructure in the Rooidakke Development in Grabouw project	Grabouw	Roads and Stormwater	Capital out of Revenue	-	-	-	-	3 260 815	3 260 815	-	-	3 117 675	3 189 245	143 140	4%	The project is not complete due to insufficient municipal cashflow. However, the project progresses in alignment with the available cashflow, and the milestone was achieved within the agreed scope and financial constraints.
073116000010	Flood damages	Theewaterskloof	Roads and Stormwater	Capital out of Revenue	-	-	-	-	3 481 128	3 481 129	-	-	-	1 740 565	3 481 129	100%	
				Subtotal	**17 150 000**	**17 150 000**	**25 025 000**	**25 025 000**	**13 041 943**	**13 041 944**	**-**	**-**	**3 117 675**	**8 079 810**	**9 924 269**	**76%**	
										-							
WATER RESERVOIRS & RETICULATION																	
77010000324	Smart meter replacement	Theewaterskloof	Water: Distribution	Loans	5 000 000	5 000 000	5 000 000	5 000 000	-	-	-	-	341	171	- 341	0%	Budget removed with the adjustment budget
077010100321	Upgrading of Tesselaarsdal Water Pipeline Phase 2	Caledon	Water: Distribution	Loans	2 000 000	2 000 000	2 000 000	2 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077010100322				MIG	197 906	197 906	140 515	140 515	-	-	-	-	-	-	-	0%	
077010100323				Capital out of Revenue	459 217	459 217	450 608	450 608	200 778	200 778	-	-	200 778	200 778	0	0%	Budget fully spent.
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077010200333				Loans	6 695 652	6 695 652	6 695 652	6 695 652	-	-	-	-	-	-	-	0%	

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
													11				
										-							
WATER RESERVOIRS & RETICULATION																	
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	2 521 739	521 739	-	15 400	4 100	262 920	502 239	96%	**May'25** - Tender number ENG 06/2024/25 was advertised and closed on 25 October 2024. Technical evaluation was submitted on 05 November 2024, 4 days behind procurement plan. The BEC took place on 12 December 2024, 24 days behind procurement plan and the report was referred back and the second BEC took place on 25 March 2025, 127 days behind procurement plan. The BAC took place on 19 December 2024, 27 days behind procurement plan and the report was referred back and the second BAC took place on 31 March 2025, 129 days behind procurement plan. Tender was awarded but a succesful appeal was received and the tender was stopped. Another BSC took place on 13 May 2025 as scheduled and the tender closes on 20 June 2025.
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077010500321				Water Services Infrastructure Grant	1 826 088	1 826 088	1 826 088	1 826 088	1 826 088	1 826 088	314 607	9 500	756 955	1 134 218	1 059 633	58%	**May'25** - Tender number ENG 05/2024/25 was advertised and closed on 18 October 2024. The technical evaluation was submitted on 23 October 2024. The BEC took place on 12 Dcember 2024, 24 days behind and the report was referred back. The BAC took place on 17 December 2024. The tender was awarded, however, currently awaiting approval for a variation order in terms of Clause 52 of SCM policy to maximize spending and the approval was granted and funds will be spent.
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077010500324				Capital out of Revenue	800 000	800 000	800 000	800 000	57 313	57 313	-	-	57 313	57 313	- 0	0%	Budget fully spent
077011200330	Provision of Professional Services: Grabouw Waste Water Trea	Grabouw	Water: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	10 418 282	10 418 282	-	-	9 399 872	9 909 077	1 018 410	10%	
077011400330	Upgrade of RSE Ultra Fultration Plant	Riviersonderend	Water: Treatment Works	Loans	3 000 000	3 000 000	3 000 000	3 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077010300032	Boorgat Villiersdorp	Villiersdorp	Water: Distribution	Capital out of Revenue	-	-	-	-	450 000	450 000	-	-	-	225 000	450 000	100%	
077010000325	Smart meter replacement	Theewaterskloof	Water: Distribution	Capital out of Revenue	-	-	-	-	513 672	513 672	6 162	-	245 067	376 289	268 605	52%	
				Subtotal	**30 755 468**	**30 755 468**	**30 689 468**	**30 689 468**	**15 987 872**	**13 987 872**	**320 768**	**24 900**	**10 664 427**	**12 165 765**	**3 298 545**	**24%**	
										-							
ELECTRICITY RETICULATION																	
077510000200	Electrification TWK Area	Theewaterskloof	Electricity Distribution	NEP	5 141 740	5 141 740	5 141 740	5 141 740	5 141 740	3 690 790	456 891	-	456 891	1 845 395	3 233 899	88%	**May'25** - Tender number ELEC 04/2024/25 was advertised and closed on 25 October 2024. The technical evaluation was submitted on 22 November 2024, 21 days behind procurement plan. The BEC took place on 03 February 2025, 77 days behind procurement plan. The BAC took place on 06 February 2025, 76 days behind procurement plan. The tender was awarded and the spending of the funds is subject to housing departments tender ,which is not yet advertised ,and the completion of the scope works/ civil works before the electrical department can commence.
077510000201				Capital out of Revenue	771 260	771 260	771 260	771 260	771 260	515 210	485 409	-	771 260	400 530	- 256 050	-50%	

THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2024-2025																
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
										-							
ELECTRICITY RETICULATION																	
077510100200	Upgrading network Uitsig	Caledon	Electricity Distribution	Loans	2 300 000	2 300 000	2 300 000	2 300 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510100201	Replacement of Miniature substations & upgrade of 11kV Netwo	Caledon	Electricity Distribution	Loans	800 000	800 000	800 000	800 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510100202	Upgrading network Bergsig 10 th Avenue	Caledon	Electricity Distribution	Loans	700 000	700 000	700 000	700 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510300203	Replace overhead line (Buitenkant street)	Villiersdorp	Electricity Distribution	Loans	1 500 000	1 500 000	1 500 000	1 500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510400200	Upgrading network Neethling,Church and Myburgh Streets	Riviersonderend	Electricity Distribution	Loans	1 200 000	1 200 000	1 200 000	1 200 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510500200	Upgrading network Parkstreet	Greyton/ Genadendal	Electricity Distribution	Loans	1 200 000	1 200 000	1 200 000	1 200 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510700201	Replace Streetlight luminairs with LED luminairs	Botrivier	Electricity: Street Lights	Loans	3 400 000	3 400 000	3 400 000	3 400 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077511700200				Loans	1 600 000	1 600 000	1 600 000	1 600 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
077510100204	Upgrading network Uitsig	Caledon	Electricity Distribution	Capital out of Revenue	-	-	-	-	71 786	71 786	-	-	62 423	67 105	9 363	13%	Saving on project.
077510100205	Replacement of Miniature substations & upgrade of 11kV Netwo	Caledon	Electricity Distribution	Capital out of Revenue	-	-	-	-	71 786	71 786	-	-	62 423	67 105	9 363	13%	Saving on project.
077510100206	Upgrading network Bergsig 10 th Avenue	Caledon	Electricity Distribution	Capital out of Revenue	-	-	-	-	71 786	71 786	-	-	62 423	67 105	9 363	13%	Saving on project.
077510300204	Replace overhead line (Buitenkant street)	Villiersdorp	Electricity Distribution	Capital out of Revenue	-	-	-	-	71 786	71 786	-	-	62 423	67 105	9 363	13%	Saving on project.
077510400201	Upgrading network Neethling,Church and Myburgh Streets	Riviersonderend	Electricity Distribution	Capital out of Revenue	-	-	-	-	71 786	71 786	-	-	62 423	67 105	9 363	13%	Saving on project.
077510500201	Upgrading network Parkstreet	Greyton/ Genadendal	Electricity Distribution	Capital out of Revenue	`	-	-	-	71 792	71 792	-	-	62 428	67 110	9 364	13%	Saving on project.
				Subtotal	**18 613 000**	**18 613 000**	**18 613 000**	**18 613 000**	**6 343 724**	**4 636 722**	**942 300**	**-**	**1 602 693**	**2 648 558**	**3 034 029**	**65%**	

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	8 499 880	5 967 651	435 066	-	1 740 833	3 636 710	4 226 818	71%	**May'25** - Tender number ENG 03/2024/25 was advertised and closed on 16 August 2024. The first technical evaluation was submitted on 09 September 2024, 10 days behind procurement plan and the second technical evaluation was submitted on 17 September 2024, 18 days behind procurement plan. The BEC took place on 11 February 2025, 148 days behind procurement plan. The BAC took place on 20 February 25, 153 days behind procurement. The tender is awarded and the spending of the funds is linked to construction progress.
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
076010200098	Replace Sewer network in Loop Street, Grabouw	Grabouw	Sewerage: Networks	Loans	2 500 000	2 500 000	2 500 000	2 500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
076011100901	Provision of Professional Services: New Tesselaarsdal Waste	Caledon	Sewerage: Treatment Works	Loans	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
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	166 625	166 625	-	-	166 625	166 625	-	0%	Budget fully spent.
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	5 811 299	2 819 391	-	-	449 391	1 634 391	2 370 000	84%	**May'25** - Tender number ENG 11/2024/25 was advertised and closed on 13 December 2024, 17 days behind procurement plan. The technical evaluation was submitted on 27 February 2025, 83 days behind procurement plan. The BEC took place on 07 March; 20 March and 10 April 2025 respectively. The BAC took place on 31 March 2025, 87 days behind procurement plan and was referred back, and the second BAC took place on 17 April 2025. The letter of appointment was issued to successful tender and then the appeal period has lapsed, therefore, we awaiting for final letter of appointment and the signing of the contract.
076012700900	Botrivier septic tank eradication	Botrivier	Sewerage: Tank Services	Loans	2 608 696	2 608 696	2 608 696	2 608 696	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
076012700901				Capital out of Revenue	-	-	-	-	159 744	159 744	-	-	159 744	159 744	1	0%	Budget fully spent.
				Subtotal	**44 456 661**	**44 456 661**	**44 456 661**	**44 456 661**	**14 637 547**	**9 113 411**	**435 066**	**-**	**2 516 592**	**5 597 469**	**6 596 819**	**72%**	

THEEWATERSKLOOF MUNICIPALITY

CAPITAL PROGRAMME 2024-2025

VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
TWK HOUSING																	
072111101212	Caledon Riemvasmaak	Caledon	Human Settlements	Informal Settlement Grant	2 000 000	2 000 000	2 000 000	2 000 000	1 984 325	1 984 325	-	-	1 822 220	1 903 273	162 105	8%	
072111100610	Caledon: Riemvasmaak Upgrading of Informal Settlement (UISP)	Caledon	Human Settlements	Informal Settlement Grant	-	516 609	348 609	348 609	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
073012201213	Greater Grabouw Planning	Grabouw	Human Settlements	Informal Settlement Grant	-	547 296	547 296	547 296	423 000	423 000	-	-	422 813	422 906	188	0%	
072111200112	Rooidakke (1054)	Grabouw	Human Settlements	Informal Settlement Grant	3 000 000	3 000 000	3 000 000	3 000 000	1 000 000	1 000 000	262 200	-	262 200	500 000	737 800	74%	
072111200120	Grabouw Iraq	Grabouw	Human Settlements	Informal Settlement Grant	12 000 000	12 000 000	12 000 000	12 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
072111200420	Grabouw - Hillside : Installation of Civil Engineering (Wate	Grabouw	Human Settlements	Informal Settlement Grant	8 000 000	8 000 000	8 000 000	8 000 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
072111200912	Gypsy Queen (255)	Grabouw	Human Settlements	Human Settlement Grant	3 000 000	3 000 000	3 000 000	3 000 000	2 000 000	2 000 000	-	-	2 000 000	2 000 000	-	0%	Budget fully spent.
072111201213	Greater Grabouw - Gyspsey Queen	Grabouw	Human Settlements	Informal Settlement Grant	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
072111300110	Greater Villiersdorp UISP (2600)	Villiersdorp	Human Settlements	Informal Settlement Grant	2 300 000	2 300 000	2 300 000	2 300 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget
072111501212	Greyton Portion of Erf 595: Detailed Planning	Greyton/ Genadendal	Human Settlements	Human Settlement Grant	2 000 000	2 921 953	2 921 953	2 921 953	1 305 000	1 305 000	-	-	559 047	932 024	745 953	57%	
072111700110	Water Works Emergency Housing (67) - Gypsey Queen	Botrivier	Human Settlements	Informal Settlement Grant	1 200 000	1 200 000	1 200 000	1 200 000	1 115 675	1 115 675	-	-	1 115 675	1 115 675	0	0%	Budget fully spent.
072111700112	Botriver Beaumont Services Ph1(272) Ph2(774)	Botrivier	Human Settlements	Human Settlement Grant	2 000 000	2 000 000	2 000 000	2 000 000	150 000	150 000	-	-	150 000	150 000	-	0%	Budget fully spent.
072111200110	Rooidakke (1054)	Grabouw	Human Settlements	Capital out of Revenue	-	-	-	-	113 881	113 882	-	-	105 064	109 473	8 818	8%	
				Subtotal	**36 000 000**	**37 985 858**	**37 817 858**	**37 817 858**	**8 091 881**	**8 091 882**	**262 200**	**-**	**6 437 018**	**7 133 350**	**1 654 864**	**20%**	

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
PROVINCIAL HOUSING																	
072111301242	Villiersdorp Destiny Farm (1133)	Villiersdorp	Human Settlements	Informal Settlement Grant	39 983 000	59 019 527	43 577 745	43 577 745	13 172 603	13 172 603	-	-	4 824 912	8 998 758	8 347 691	63%	
072111301243				Informal Settlement Grant (in-kind)	-	-	-	-	101 436 000	101 436 000	-	-	64 951 335	83 193 667	36 484 665	36%	
072111301244				Capital out of Revenue	-	-	-	-	2 099 382	2 099 383	-	-	-	1 049 692	2 099 383	100%	
				Subtotal	**39 983 000**	**59 019 527**	**43 577 745**	**43 577 745**	**116 707 985**	**116 707 986**	**-**	**-**	**69 776 247**	**93 242 116**	**46 931 739**	**40%**	
										-							
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	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
075511500501	Provision of Professional Services: Greyton Landfill Rehab (	Greyton/ Genadendal	Refuse Removal	Loans	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
075511700500		Botrivier	Refuse Removal	Loans	500 000	500 000	500 000	500 000	-	-	-	-	-	-	-	0%	
				Subtotal	**5 000 000**	**5 000 000**	**5 000 000**	**5 000 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	
										-							
SPORTFIELDS																	
073115100080	Upgrading of clubhouse	Caledon	Sports and Culture	Loans	750 000	750 000	750 000	750 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
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	1 655 269	1 655 269	-	-	80 795	868 032	1 574 474	95%	**May'25** - Tender number ENG 13/2023/24 was awarded in previous financial year and funds will be spent, however, the project is at hold due to non-performance from the tenderer.
073115200121		Grabouw	Sports and Culture	MIG	1 014 651	1 014 651	1 014 651	1 014 651	857 803	857 803	-	-	15 163	436 483	842 640	98%	
				Subtotal	**3 419 920**	**3 419 920**	**3 419 920**	**3 419 920**	**2 513 072**	**2 513 072**	**-**	**-**	**95 958**	**1 304 515**	**2 417 114**	**96%**	
										-							
FLEET																	
073113000124	Upgrading of Fleet	Theewaterskloof	Fleet	Loans	10 000 000	10 000 000	10 000 000	10 000 000	-	-	-	-	-	-	-	0%	Currently awaiting for MIG project appraisal and approval before the SCM procurement can commence.
073113000125				MIG	-	-	-	-	-	5 524 137	-	-	-	2 762 069	5 524 137	100%	
073113000126				Capital out of Revenue	-	-	-	-	-	1 900 000	-	-	-	950 000	1 900 000	100%	
				Subtotal	**10 000 000**	**10 000 000**	**10 000 000**	**10 000 000**	**-**	**7 424 137**	**-**	**-**	**-**	**3 712 069**	**7 424 137**	**100%**	

THEEWATERSKLOOF MUNICIPALITY																
CAPITAL PROGRAMME 2024-2025																
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
										-							
OFFICE EQUIPMENT																	
071110300540	Furniture and Equipment (New)	Villiersdorp	Corporate Services	Capital out of Revenue	28 000	28 000	28 000	28 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071110900540	Furniture and Office Equipment (New)	Administration	Corporate Services	Capital out of Revenue	165 750	165 750	165 750	165 750	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071111001550	Machinery and Equipment (New)	Theewaterskloof	Legal	Capital out of Revenue	140 000	140 000	140 000	140 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071111900450	Computer Equipment (New)	Administration	Legal	Capital out of Revenue	100 500	100 500	100 500	100 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071111900540	Furniture and Office Equipment (New)	Administration	Legal	Capital out of Revenue	70 000	70 000	70 000	70 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071113900450	Computer Equipment (New)	Administration	Human Resources	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071113900470	Computer Equipment (Renew)	Administration	Human Resources	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071113900540	Furniture and Office Equipment (New)	Administration	Human Resources	Capital out of Revenue	22 750	22 750	22 750	22 750	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071115000450	Computer Equipment (New)	Theewaterskloof	ICT	Capital out of Revenue	950 000	950 000	950 000	950 000	602 918	602 918	-	-	280 427	441 673	322 491	53%	As per the memo received from the municipal manager on 05 July 2024 stating that "as per our financial recovery process we are forced to stop all projects where the funding source indicates borrowings and own revenue" projects were stopped hence the reason for 53% spending.
071510200530	Furniture and Equipment (Renew)	Grabouw	Financial Services	Capital out of Revenue	11 000	11 000	11 000	11 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071510200540	Furniture and Equipment (New)	Grabouw	Financial Services	Capital out of Revenue	7 000	7 000	7 000	7 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071510900450	Computer Equipment (New)	Administration	Financial Services	Capital out of Revenue	87 500	87 500	87 500	87 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071510900540	Furniture and Office Equipment (New)	Administration	Financial Services	Capital out of Revenue	45 045	45 045	45 045	45 045	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071520900540	Furniture and Office Equipment (New)	Administration	Asset Management	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071520901550	Machinery and Equipment (New)	Administration	Asset Management	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
													11				
										-							
OFFICE EQUIPMENT																	
071522900460	Computer Equipment (Upgrade)	Administration	Supply Chain Management (SCM)	Capital out of Revenue	50 000	50 000	50 000	50 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071522900540	Furniture and Office Equipment (New)	Administration	Supply Chain Management (SCM)	Capital out of Revenue	25 000	25 000	25 000	25 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
072111000450	Computer Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	75 000	75 000	75 000	75 000	70 847	70 847	-	-	70 847	70 847	- 0	0%	Budget fully spent.
072111000540	Furniture and Office Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	75 000	75 000	75 000	75 000	70 847	70 847	-	-	70 847	70 847	- 0	0%	Budget fully spent.
072111001550	Machinery and Equipment (New)	Theewaterskloof	Human Settlements	Capital out of Revenue	40 000	40 000	40 000	40 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111100540	Furniture and Equipment (New)	Caledon	Town Administration	Capital out of Revenue	15 250	15 250	15 250	15 250	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111200540	Furniture and Office Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	19 000	19 000	19 000	19 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111201550	Machinery and Equipment (New)	Grabouw	Town Administration	Capital out of Revenue	799 500	799 500	799 500	799 500	695 217	695 217	-	-	695 217	695 217	- 0	0%	Budget fully spent.
073111300540	Furniture and Office Equipment (New)	Villiersdorp	Town Administration	Capital out of Revenue	24 500	24 500	24 500	24 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111400540	Furniture and Office Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	57 000	57 000	57 000	57 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111401550	Machinery and Equipment (New)	Riviersonderend	Town Administration	Capital out of Revenue	33 000	33 000	33 000	33 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111401560	Machinery and Equipment (Renewal)	Riviersonderend	Town Administration	Capital out of Revenue	10 500	10 500	10 500	10 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073111501550	Machinery and Equipment (New)	Greyton/ Genadendal	Town Administration	Capital out of Revenue	193 150	193 150	193 150	193 150	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073112100540	Furniture and Office Equipment (New)	Caledon	Sustainable Development	Safety Project Grant (ODM)	-	-	70 000	70 000	70 000	70 000	32 438	20 980	32 438	35 000	16 582	24%	
073113900540	Furniture and Equipment (New)	Administration	Fleet	Capital out of Revenue	7 500	7 500	7 500	7 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073123000540	Furniture and Office Equipment (New)	Theewaterskloof	Library Services	Library	10 000	10 000	100 000	100 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073124001550	Machinery and Equipment (New)	Theewaterskloof	Traffic Services	Capital out of Revenue	100 000	100 000	100 000	100 000	-	13 500	-	-	-	6 750	13 500	100%	
073124101550	Machinery and Equipment (New)	Caledon	Traffic Services	Capital out of Revenue	22 500	22 500	22 500	22 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.

THEEWATERSKLOOF MUNICIPALITY																	
CAPITAL PROGRAMME 2024-2025																	
VOTE	PROJECT	TOWN	FUNCTION	SOURCE OF FINANCE	BUDGET 2024 - 2025	ADJUSTED BUDGET 1	ADJUSTED BUDGET 2	ADJUSTED BUDGET 3	ADJUSTED BUDGET 4	ADJUSTED BUDGET 5	ACTUAL EXPENDTURE THIS PERIOD	COMMITMENTS	ACTUAL YEARTODATE EXPENDED	YEARTODATE CASH FLOW PROJECTION	AVAILABLE BUDGET	% OF BUDGET AVAILABLE	COMMENTS
										-			11				
OFFICE EQUIPMENT																	
073124200540	Furniture and Equipment (New)	Grabouw	Traffic Services	Capital out of Revenue	5 000	5 000	5 000	5 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073124201550	Machinery and Equipment (New)	Grabouw	Traffic Services	Capital out of Revenue	10 000	10 000	10 000	10 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073124300450	Furniture and Equipment (New)	Villiersdorp	Traffic Services	Capital out of Revenue	17 500	17 500	17 500	17 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
073124300540	Furniture and Equipment (New)	Villiersdorp	Traffic Services	Capital out of Revenue	7 750	7 750	7 750	7 750	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
074110100450	Computer Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	21 500	21 500	21 500	21 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
074110100540	Furniture and Office Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	11 275	11 275	11 275	11 275	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
074110101550	Machinery and Equipment (New)	Caledon	Technical and Infrastructure Implementat	Capital out of Revenue	7 500	7 500	7 500	7 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
077510100470	Computer Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	20 000	20 000	20 000	20 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
077510100530	Furniture and Office Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	5 000	5 000	5 000	5 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
077510101550	Machinery and Equipment (New)	Caledon	Electricity Distribution	Capital out of Revenue	54 500	54 500	54 500	54 500	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
077510301550	Furniture and Office Equipment (New)	Villiersdorp	Electricity Distribution	Capital out of Revenue	3 000	3 000	3 000	3 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
077510301560	Machinery and Equipment (Renewal)	Villiersdorp	Electricity Distribution	Capital out of Revenue	7 000	7 000	7 000	7 000	-	-	-	-	-	-	-	0%	Budget removed with the adjustment budget.
071510900451	Computer Equipment (New)	Administration	Financial Services	Financial Management Capability Grant	-	-	-	-	55 000	55 000	-	-	-	27 500	55 000	100%	
071520900470	Computer Equipment (New)	Administration	Asset Management	Capital out of Revenue (Donations)	-	-	-	-	354 176	354 177	-	-	-	177 089	354 177	100%	
				Subtotal	**3 454 470**	**3 454 470**	**3 614 470**	**3 614 470**	**1 919 007**	**1 932 506**	**32 438**	**20 980**	**1 149 777**	**1 524 923**	**761 749**	**39%**	
										-							
GRAND TOTAL CAPITAL BUDGET					**219 674 818**	**241 797 203**	**234 156 421**	**234 156 421**	**181 963 595**	**180 170 095**	**1 992 771**	**57 130**	**95 370 888**	**136 774 106**	**84 742 078**	**47%**	

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) - M11

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	298 658	13 255	328 634	307 019	21 615	7,0%	298 658
Vote 2 - Community Services	40 536	51 342	52 934	2 090	21 501	36 172	(14 671)	-40,6%	52 934
Vote 3 - Corporate services	1 369	11 498	6 272	147	952	3 539	(2 587)	-73,1%	6 272
Vote 4 - Electricity	148 969	168 892	178 959	12 854	138 772	152 438	(13 666)	-9,0%	178 959
Vote 5 - Economic Development and Planning	42 241	84 281	134 984	(2 613)	81 625	109 611	(27 986)	-25,5%	134 984
Vote 6 - Office of the Municipal Manager	567	447	447	–	–	223	(223)	-100,0%	447
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	22 241	28 110	34 318	322	12 469	23 232	(10 763)	-46,3%	34 318
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	75 205	46 119	62 403	3 709	42 167	50 431	(8 264)	-16,4%	62 403
Vote 13 - Waste water management	58 149	62 787	68 894	(185)	43 491	56 286	(12 794)	-22,7%	68 894
Vote 14 - Water	120 940	115 703	116 259	9 581	95 300	100 989	(5 689)	-5,6%	116 259
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**788 532**	**900 405**	**954 129**	**39 159**	**764 912**	**839 941**	**(75 029)**	**-8,9%**	**954 129**
Expenditure by Vote									
Vote 1 - Directorate Finance	123 973	102 434	99 466	6 788	89 179	90 929	(1 749)	-1,9%	99 466
Vote 2 - Community Services	259 019	175 054	187 169	12 816	162 235	168 294	(6 059)	-3,6%	187 169
Vote 3 - Corporate services	70 823	79 351	86 950	4 338	59 407	71 010	(11 602)	-16,3%	86 950
Vote 4 - Electricity	125 740	135 153	163 767	11 475	124 016	138 154	(14 138)	-10,2%	163 767
Vote 5 - Economic Development and Planning	34 831	35 937	35 723	2 404	31 484	32 401	(918)	-2,8%	35 723
Vote 6 - Office of the Municipal Manager	8 400	9 280	8 336	667	7 360	7 515	(155)	-2,1%	8 336
Vote 7 - Housing	–	–	–	–	–	–	–		–
Vote 8 - Technical and Infrastructure Implementation Services	12 738	23 627	21 618	1 345	17 260	18 766	(1 507)	-8,0%	21 618
Vote 9 - Public safety	–	–	–	–	–	–	–		–
Vote 10 - Road transport	–	–	–	–	–	–	–		–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–		–
Vote 12 - Waste management	66 510	74 037	73 732	3 958	54 051	61 913	(7 862)	-12,7%	73 732
Vote 13 - Waste water management	66 274	62 530	67 276	4 348	60 045	61 486	(1 442)	-2,3%	67 276
Vote 14 - Water	128 788	90 043	99 426	7 421	89 779	90 892	(1 113)	-1,2%	99 426
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**897 096**	**787 445**	**843 462**	**55 558**	**694 816**	**741 360**	**(46 544)**	**-6,3%**	**843 462**
Surplus/ (Deficit) for the year	**(108 564)**	**112 960**	**110 667**	**(16 399)**	**70 096**	**98 581**	**(28 485)**	**-28,9%**	**110 667**

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) - M11 May

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	152 783	12 705	136 988	138 533	(1 545)	-1%	152 783
Service charges - Water	88 007	93 493	96 037	8 857	92 301	89 740	2 561	3%	96 037
Service charges - Waste Water Management	43 033	44 970	52 506	(306)	42 136	47 474	(5 338)	-11%	52 506
Service charges - Waste management	42 459	44 749	44 332	3 599	40 945	40 839	106	0%	44 332
Sale of Goods and Rendering of Services	3 193	26 953	14 790	377	4 142	9 277	(5 136)	-55%	14 790
Agency services	7 938	9 894	9 894	546	7 224	8 286	(1 062)	-13%	9 894
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	23 411	27 426	25 985	2 125	22 858	23 359	(501)	-2%	25 985
Interest from Current and Non Current Assets	6 151	7 763	3 850	249	3 133	3 367	(234)	-7%	3 850
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	1	1	–	–	1	(1)	-100%	1
Rental from Fixed Assets	2 039	1 716	1 716	183	1 879	1 706	173	10%	1 716
Licence and permits	2	25	25	6	67	43	25	58%	25
Operational Revenue	19 492	3 406	3 603	1 135	4 191	3 330	862	26%	3 603
Non-Exchange Revenue							–		
Property rates	153 616	161 158	161 124	10 432	150 949	150 820	128	0%	161 124
Surcharges and Taxes	1 895	1 917	1 897	151	1 736	1 741	(5)	0%	1 897
Fines, penalties and forfeits	20 795	34 394	29 870	499	3 895	16 633	(12 738)	-77%	29 870
Licence and permits	–	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 872	165 950	169 146	221	158 336	163 631	(5 295)	-3%	169 146
Interest	5 018	6 117	4 278	311	3 741	3 854	(113)	-3%	4 278
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	5 250	5 130	12 988	448	5 112	8 826	(3 714)	-42%	12 988
Gains on disposal of Assets	–	45	45	(1 172)	(196)	510	(706)	-138%	45
Other Gains	465	5 301	5 546	–	–	2 773	(2 773)	-100%	5 546
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**708 476**	**787 657**	**790 416**	**40 368**	**679 436**	**714 742**	**(35 306)**	**-5%**	**790 416**
Expenditure By Type									
Employee related costs	275 384	273 249	283 124	22 543	255 141	257 861	(2 720)	-1%	283 124
Remuneration of councillors	13 189	14 356	14 356	1 117	12 031	12 635	(604)	-5%	14 356
Bulk purchases - electricity	101 021	100 718	125 718	8 369	95 180	106 264	(11 084)	-10%	125 718
Inventory consumed	40 327	39 767	46 517	4 945	34 345	37 959	(3 614)	-10%	46 517
Debt impairment	88 788	127 000	114 066	9 252	128 891	116 853	12 038	10%	114 066
Depreciation and amortisation	34 188	35 811	35 691	(37)	27 332	31 530	(4 198)	-13%	35 691
Interest	41 699	47 642	49 933	897	16 799	32 917	(16 119)	-49%	49 933
Contracted services	141 907	56 912	70 119	3 382	51 613	59 175	(7 562)	-13%	70 119
Transfers and subsidies	1 952	5 781	8 017	362	5 293	6 474	(1 181)	-18%	8 017
Irrecoverable debts written off	–	–	–	–	–	–	–		–
Operational costs	118 080	77 694	88 709	4 729	68 191	76 086	(7 895)	-10%	88 709
Losses on Disposal of Assets	40 429	3 214	1 564	0	0	782	(782)	-100%	1 564
Other Losses	131	5 301	5 646	–	–	2 823	(2 823)	-100%	5 646
Total Expenditure	**897 096**	**787 445**	**843 462**	**55 558**	**694 816**	**741 360**	**(46 544)**	**-6%**	**843 462**
Surplus/(Deficit)	**(188 621)**	**212**	**(53 045)**	**(15 190)**	**(15 380)**	**(26 618)**	**11 237**	**(0)**	**(53 045)**
Transfers and subsidies - capital (monetary allocations)	78 252	112 748	61 922	(1 209)	20 524	41 827	(21 303)	**(0)**	61 922
Transfers and subsidies - capital (in-kind)	1 804	–	101 790	–	64 951	83 371	(18 419)	**(0)**	101 790
Surplus/(Deficit) after capital transfers & contributions	**(108 564)**	**112 960**	**110 667**	**(16 399)**	**70 096**	**98 581**	**(28 485)**	**(0)**	**110 667**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**(108 564)**	**112 960**	**110 667**	**(16 399)**	**70 096**	**98 581**	**(28 485)**	**(0)**	**110 667**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**(108 564)**	**112 960**	**110 667**	**(16 399)**	**70 096**	**98 581**	(28 485)	(0)	**110 667**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(108 564)**	**112 960**	**110 667**	**(16 399)**	**70 096**	**98 581**	**(28 485)**	**(0)**	**110 667**

The year-to-date revenue is 80% of the adjusted budget of R 954 million. The expenditure is 6% below the year-to-date budget.

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

Service charges - Waste Water Management
The amount reflected for the month includes a correction of error journal on calculations of industrial effluent amount levied.

Sale of Goods and Rendering of Services
Land sales have not yet materialized.

Interest from Current and Non-Current Assets
The cash position is lower than what was expected during the budget process.

Fines, penalties and forfeits
Revenue is based on a cash basis, while budgeting is based on an accrual basis.
The unpaid fines will be recognized as part of financial year-end procedure.

Operational Revenue (Non- exchange revenue)
Eskom debt waiver is not yet accounted for.

Gains on disposal of Assets
The disposal of items sold at the auction held on 27 March 2025 was processed during the month of May 2025.

Depreciation and amortization
The amount reflected for the month includes a correction of depreciation related to assets that were disposed at the auction following a Council resolution dated 23 January 2025.

Councilors and staff benefits

WC031 Theewaterskloof - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11 393	12 094	12 094	982	10 537	10 825	(287)	-3%	12 094
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	112	123	123	8	133	124	9	7%	123
Motor Vehicle Allowance	270	740	740	21	207	463	(256)	-55%	740
Cellphone Allowance	1 415	1 399	1 399	106	1 155	1 224	(69)	-6%	1 399
Sub Total - Councillors	**13 189**	**14 356**	**14 356**	**1 117**	**12 031**	**12 635**	**(604)**	**-5%**	**14 356**
% increase		**8,8%**	**8,8%**						**8,8%**
Senior Managers of the Municipality									
Basic Salaries and Wages	2 631	5 826	4 165	358	3 902	3 854	47	1%	4 165
Pension and UIF Contributions	136	11	10	1	10	9	1	6%	10
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	260	506	506	187	187	253	(66)	-26%	506
Motor Vehicle Allowance	276	606	500	35	464	465	(1)	0%	500
Cellphone Allowance	55	93	89	7	86	84	2	2%	89
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	13	120	29	4	35	30	5	16%	29
Sub Total - Senior Managers of Municipality	**3 371**	**7 161**	**5 300**	**593**	**4 684**	**4 696**	**(12)**	**0%**	**5 300**
% increase		**112,4%**	**57,2%**						**57,2%**
Other Municipal Staff									
Basic Salaries and Wages	186 179	194 034	189 888	15 339	172 861	173 705	(844)	0%	189 888
Pension and UIF Contributions	29 423	32 717	31 357	2 632	28 641	28 683	(42)	0%	31 357
Medical Aid Contributions	10 213	10 876	10 584	906	9 850	9 764	86	1%	10 584
Overtime	16 592	4 782	11 636	849	10 555	10 671	(116)	-1%	11 636
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	11 262	11 814	11 543	902	9 995	10 317	(323)	-3%	11 543
Cellphone Allowance	900	995	818	67	744	747	(4)	0%	818
Housing Allowances	1 114	1 068	2 673	90	1 737	2 160	(423)	-20%	2 673
Other benefits and allowances	11 108	5 851	9 886	862	9 353	9 188	165	2%	9 886
Payments in lieu of leave	3 990	365	3 462	27	2 518	2 976	(458)	-15%	3 462
Long service awards	1 091	824	1 138	70	1 507	1 287	220	17%	1 138
Post-retirement benefit obligations	(2 832)	2 679	2 379	–	–	1 190	(1 190)	-100%	2 379
Acting and post related allowance	2 975	84	2 461	205	2 696	2 476	220	9%	2 461
Sub Total - Other Municipal Staff	**272 013**	**266 088**	**277 824**	**21 951**	**250 457**	**253 165**	**(2 708)**	**-1%**	**277 824**
% increase		**-2,2%**	**2,1%**						**2,1%**
Total Parent Municipality	**288 574**	**287 605**	**297 481**	**23 660**	**267 173**	**270 496**	**(3 324)**	**-1%**	**297 481**
		-0,3%	**3,1%**						**3,1%**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL SALARY, ALLOWANCES & BENEFITS	**288 574**	**287 605**	**297 481**	**23 660**	**267 173**	**270 496**	**(3 324)**	**-1%**	**297 481**
% increase		**-0,3%**	**3,1%**						**3,1%**
TOTAL MANAGERS AND STAFF	**275 384**	**273 249**	**283 124**	**22 543**	**255 141**	**257 861**	**(2 720)**	**-1%**	**283 124**

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 641, council members 27 and temporary workers on the system are 167. The active permanent employees include 1 new employee,1 resignation and 1 retirement. The active temporary workers include 6 new employees and 5 contracts that expired for the month of May 2025.

The total Salary, allowances & benefits for managers and staff amounts to R 23 million for the month. Overtime for May 2025 amounts to R 849 thousand.

Expenditure on Repairs & Maintenance by asset class

WC031 Theewaterskloof - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11

Description 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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**119 382**	**89 184**	**95 748**	**9 458**	**83 534**	**84 709**	1 175	**1,4%**	**95 748**
Roads Infrastructure	41 776	25 300	26 169	2 684	23 150	23 318	168	**0,7%**	26 169
Roads	41 772	25 217	26 096	2 684	23 150	23 281	131	**0,6%**	26 096
Road Furniture	4	84	74	–	–	37	37	**100,0%**	74
Storm water Infrastructure	26	183	107	–	73	90	17	**18,7%**	107
Drainage Collection	–	3	–	–	–	–	–		–
Storm water Conveyance	26	180	107	–	73	90	17	**18,7%**	107
Electrical Infrastructure	13 604	13 533	12 545	1 595	11 457	11 203	(254)	**-2,3%**	12 545
LV Networks	13 604	13 533	12 545	1 595	11 457	11 203	(254)	**-2,3%**	12 545
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	26 083	18 000	20 151	2 034	17 032	17 574	542	**3,1%**	20 151
Dams and Weirs	4	16	–	–	–	–	–		–
Water Treatment Works	4 931	4 835	5 174	480	4 781	4 737	(43)	**-0,9%**	5 174
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	21 148	13 149	14 977	1 553	12 252	12 837	585	**4,6%**	14 977
Sanitation Infrastructure	35 759	27 520	32 670	2 982	29 267	29 275	8	**0,0%**	32 670
Pump Station	74	330	12	0	1	7	5	**79,4%**	12
Reticulation	25 901	19 046	24 551	2 154	21 571	21 984	413	**1,9%**	24 551
Waste Water Treatment Works	9 784	8 144	8 106	828	7 694	7 284	(410)	**-5,6%**	8 106
Solid Waste Infrastructure	2 135	4 648	4 106	163	2 555	3 249	694	**21,4%**	4 106
Landfill Sites	2 112	4 643	4 102	163	2 555	3 247	692	**21,3%**	4 102
Waste Drop-off Points	22	4	4	–	–	2	2	**100,0%**	4
Rail Infrastructure	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**16 842**	**13 553**	**11 512**	**1 001**	**10 460**	**10 483**	**23**	**0,2%**	**11 512**
Community Facilities	15 197	13 057	11 149	984	10 307	10 236	(71)	**-0,7%**	11 149
Halls	1 660	1 448	1 540	150	1 263	1 327	64	4,8%	1 540
Museums	–	50	–	–	–	–	–		–
Libraries	225	210	14	2	13	12	(1)	-7,1%	14
Cemeteries/Crematoria	337	275	162	23	77	108	31	29,0%	162
Public Open Space	11 868	8 826	8 183	673	7 417	7 463	46	0,6%	8 183
Nature Reserves	1 049	2 071	1 196	134	1 526	1 294	(232)	-17,9%	1 196
Public Ablution Facilities	27	76	17	2	8	12	3	29,0%	17
Taxi Ranks/Bus Terminals	32	101	36	–	3	20	17	86,5%	36
Sport and Recreation Facilities	1 645	496	362	17	153	247	94	**38,0%**	362
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	1 645	496	362	17	153	247	94	38,0%	362
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**11**	**90**	**40**	**2**	**18**	**28**	10	35,3%	**40**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	11	90	40	2	18	28	10	**35,3%**	40
Improved Property	11	90	40	2	18	28	10	35,3%	40
Other assets	**10 047**	**9 938**	**9 168**	**651**	**7 577**	**8 040**	**463**	**5,8%**	**9 168**
Operational Buildings	8 342	9 028	8 414	585	6 789	7 302	513	**7,0%**	8 414
Municipal Offices	7 889	8 625	8 113	584	6 719	7 117	398	5,6%	8 113
Workshops	453	404	302	2	70	185	115	62,1%	302
Housing	1 705	909	754	66	789	738	(50)	**-6,8%**	754
Social Housing	1 705	909	754	66	789	738	(50)	-6,8%	754
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**8 324**	**8 360**	**10 596**	**511**	**8 685**	**9 385**	**700**	7,5%	**10 596**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	8 324	8 360	10 596	511	8 685	9 385	700	**7,5%**	10 596
Computer Software and Applications	8 324	8 360	10 596	511	8 685	9 385	700	7,5%	10 596
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**223**	**136**	**304**	**5**	**136**	**217**	**82**	37,5%	**304**
Furniture and Office Equipment	223	136	304	5	136	217	82	37,5%	304
Machinery and Equipment	**888**	**1 372**	**1 534**	**66**	**1 401**	**1 434**	**34**	2,4%	**1 534**
Machinery and Equipment	888	1 372	1 534	66	1 401	1 434	34	2,4%	1 534
Transport Assets	**4 845**	**5 301**	**5 922**	**281**	**3 700**	**4 671**	**971**	20,8%	**5 922**
Transport Assets	4 845	5 301	5 922	281	3 700	4 671	971	20,8%	5 922
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
	–	–	–	–	–	–			–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**160 562**	**127 935**	**134 824**	**11 974**	**115 512**	**118 969**	**3 457**	**2,9%**	**134 824**

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 - M11 May

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	153 229	11 097	147 217	144 675	2 542	2%	153 229
Service charges	265 235	273 833	285 702	29 980	269 550	262 636	6 914	3%	285 702
Other revenue	23 566	45 601	47 659	2 968	27 217	35 954	(8 737)	-24%	47 659
Transfers and Subsidies - Operational	189 864	165 950	137 457	–	162 478	162 478	–		137 457
Transfers and Subsidies - Capital	77 999	112 748	55 339	–	33 781	33 781	–		55 339
Interest	6 135	10 335	6 876	682	12 086	9 140	2 946	32%	6 876
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(606 299)	(588 435)	(555 290)	(41 516)	(585 436)	(549 605)	35 831	-7%	(555 290)
Interest	(21 623)	(25 297)	(28 999)	(897)	(16 799)	(22 450)	(5 652)	25%	(28 999)
Transfers and Subsidies	(8 123)	(5 781)	(8 017)	(362)	(5 293)	(6 474)	(1 181)	18%	(8 017)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**75 837**	**138 860**	**93 955**	**1 952**	**44 801**	**70 134**	**25 333**	**36%**	**93 955**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	678	45	45	–	983	983	–		45
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	(1 047)	(1 217)	6 227	–	–	–	–		6 227
Payments									
Capital assets	(124 363)	(219 675)	(78 380)	(1 993)	(30 420)	(37 980)	(7 561)	20%	(78 380)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(124 731)**	**(220 847)**	**(72 108)**	**(1 993)**	**(29 436)**	**(36 997)**	**(7 561)**	**20%**	**(72 108)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	98 104	–	–	–	–	–		–
Increase (decrease) in consumer deposits	659	349	369	66	649	586	63	11%	369
Payments									
Repayment of borrowing	(21 298)	(34 171)	(26 862)	(8 470)	(27 475)	(19 005)	8 470	-45%	(26 862)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(20 640)**	**64 283**	**(26 494)**	**(8 404)**	**(26 826)**	**(18 419)**	**8 407**	**-46%**	**(26 494)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(69 534)**	**(17 704)**	**(4 646)**	**(8 445)**	**(11 461)**	**14 718**			**(4 646)**
Cash/cash equivalents at beginning:	85 916	(1 033)	16 383	13 367	16 383	16 383			16 383
Cash/cash equivalents at month/year end:	16 383	(18 737)	11 736	4 922	4 922	31 100			11 736

Cash/cash equivalents at the month/year end:	**4 921 802**
Unspent grants	24 660 018
Contribution CRR	-
Sinking Fund Investment	-
Net cash & cash equivalents	**(19 738 216)**

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	(19 738 216)	
Fixed Monthly Operating Expenditure (budget)	56 541 185	
Cost coverage ratio	-11	days
Working Capital ratio	0,16	

Investments

The municipality has an amount of R 26 million on call deposits and Sanlam Share Investment of R 249 thousand as illustrated in the table below.

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

WC031 Theewaterskloof - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
Sanlam	Semi-Annually	Variable	Yes	Variable		-	249	–	–	–	249
Standard bank 78805570005	Monthly	Call Deposit	Yes	Variable	7,25%	31 May 2025	21 605	134	(1 477)	–	20 261
Standard bank 78805570006	Monthly	Call Deposit	Yes	Variable	7,25%	31 May 2025	5 999	37	–	–	6 036
Municipality sub-total							27 853	170	(1 477)	–	26 546
Entities											
							–	–	–	–	–
Entities sub-total							–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST							27 853	170	(1 477)	–	26 546

SECTION 5 - BORROWINGS

THEEWATERSKLOOF MUNICIPALITY							
Summary of external loans for the month: May 2025							
Lending Institution	Loan number	Percentage	Maturity Date	Balance 01/05/2025	Interest paid	Repayments	Balance 31/05/2025
		%	D/M/Y	(R'000)	(R'000)	(R'000)	(R'000)
DBSA	102807/1-3	9.47	30/6/2028	2 945	–	–	2 945
DBSA	103108/1-2	11.38	30/9/2028	3 516	–	–	3 516
DBSA	103313/1	9.85	31/3/2029	8 407	–	–	8 407
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	30/06/2025	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	4 551	–	–	4 551
ABSA	3054671133	9,19	30/10/2028	2 953	–	–	2 953
ABSA	3054671256	9,89	30/10/2031	1 508	–	–	1 508
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				**153 882**	**-**	**-**	**153 882**

Outstanding loans at the end of May 2025 amount to R 154 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 - M11 May

Description 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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**140 783**	**149 641**	**149 077**	**12 303**	**138 280**	**147 151**	**(8 871)**	**-6,0%**	**149 077**
Local Government Equitable Share	131 583	140 900	140 900	11 959	133 345	140 900	(7 555)	-5,4%	140 900
Expanded Public Works Programme [Schedule 5B]	1 684	1 563	1 563	109	1 392	1 368	23	1,7%	1 563
Local Government Financial Management Grant [Schedule 5B]	1 568	1 800	1 800	54	1 618	1 653	(35)	-2,1%	1 800
Municipal Infrastructure Grant [Schedule 5B]	3 081	3 955	3 946	65	1 742	2 796	(1 053)	-37,7%	3 946
Integrated National Electrification Programme [Schedule 5B]	–	771	515	69	69	258	(189)	-73,4%	515
Water Services Infrastructure Grant	1 225	652	352	47	114	177	(63)	-35,4%	352
Municipal Disaster Response Grant	1 120	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant	522	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Provincial Government:	**11 009**	**15 857**	**19 076**	**810**	**10 631**	**15 758**	**(5 127)**	**-32,5%**	**19 076**
Community Development Workers	118	113	157	10	69	105	(36)	-34,2%	157
Human Settlement Development	–	5 000	8 000	–	1 488	6 457	(4 969)	-77,0%	8 000
Library Service	10 210	9 928	9 928	783	8 749	8 551	197	2,3%	9 928
Maintenance of Main Roads	–	170	135	–	4	70	(65)	-94,1%	135
Thusong Centre	–	146	146	6	27	81	(54)	-66,4%	146
Financial Management Capacity Building Grant	180	500	710	12	294	495	(201)	-40,6%	710
Municipal Energy Resilience Grant	500	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
District Municipality:	**–**	**–**	**380**	**114**	**201**	**–**	201		**380**
Safety Project Grant	–	–	380	114	201	–	201		**380**
							–		
Other grant providers:	**714**	**452**	**613**	**–**	**–**	**531**	(531)	-100,0%	**613**
Public Contributions	–	452	452	–	–	226	(226)	-100,0%	452
National Skills Fund (SETA)	714	–	161	–	–	305	(305)	-100,0%	161
	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**152 505**	**165 950**	**169 146**	**13 228**	**149 113**	**163 441**	**(14 328)**	**-8,8%**	**169 146**
Capital expenditure of Transfers and Grants									
National Government:	**38 489**	**35 855**	**32 346**	**1 207**	**12 834**	**21 661**	**(8 827)**	**-40,8%**	**32 346**
Municipal Infrastructure Grant [Schedule 5B]	20 556	26 365	26 308	435	11 616	18 637	(7 022)	-37,7%	26 308
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	5 142	3 691	457	457	1 845	(1 389)	-75,2%	3 691
Water Services Infrastructure Grant	8 169	4 348	2 348	315	761	1 178	(417)	-35,4%	2 348
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**	**29 506**	**–**	**8 472**	**16 954**	(8 482)	-50,0%	**29 506**
Library Service	253	10	–	–	–	–	–		–
Human Settlements	39 078	75 983	3 455	–	8 472	3 082	5 390	174,9%	3 455
Informal Settlements	–	–	17 696	–	–	12 872	(12 872)	-100,0%	17 696
Regional socio economic projects (RSEP)	214	900	2 000	–	–	1 000	(1 000)	-100,0%	2 000
Municipal Interventions Grant	218	–	–	–	–	–	–		–
Proclaimed Main Roads	–	–	6 300	–	–	–	–		6 300
Financial Management Capacity Building Grant	–	–	55	–	–	–	–		55
District Municipality:	**–**	**–**	**70**	**32**	**32**	**–**	32		**70**
Safety Project Grant	–	–	70	32	32	–	32		70
							–		
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**78 252**	**112 748**	**61 922**	**1 239**	**21 338**	**38 615**	**(17 277)**	**-44,7%**	**61 922**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**230 757**	**278 698**	**231 068**	**14 467**	**170 451**	**202 056**	**(31 604)**	**-15,6%**	**231 068**

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.

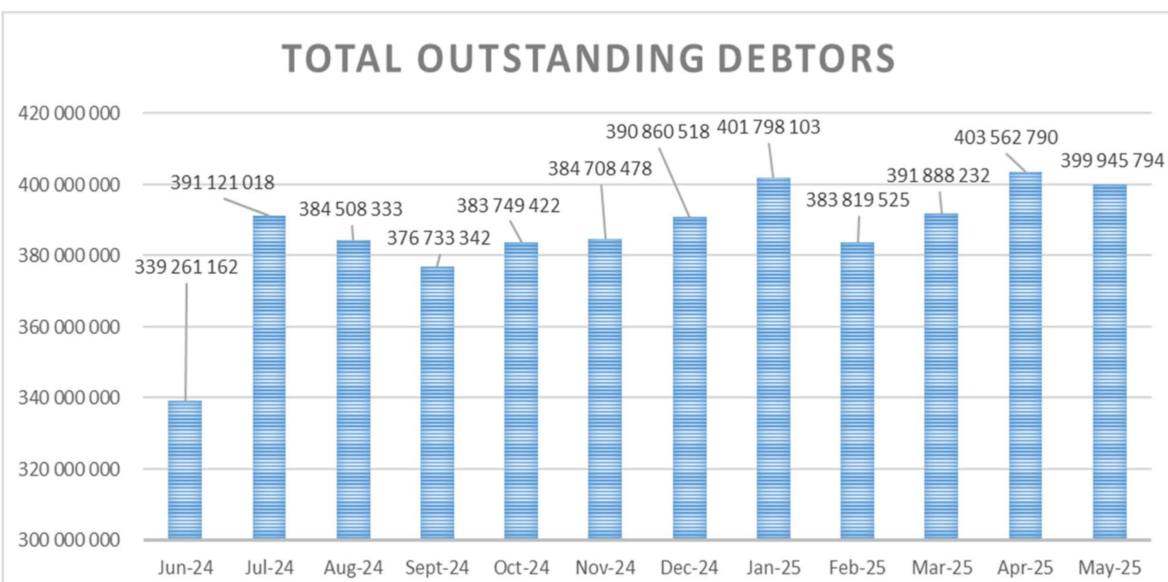
WC031 Theewaterskloof - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	9 427	3 828	2 942	3 230	2 365	1 679	12 791	46 171	82 432	66 236
Trade and Other Receivables from Exchange Transactions - Electricity	8 709	1 718	335	242	203	160	946	1 578	13 891	3 129
Receivables from Non-exchange Transactions - Property Rates	11 945	3 118	1 649	2 224	916	735	8 656	18 814	48 057	31 346
Receivables from Exchange Transactions - Waste Water Management	3 992	1 948	1 658	1 921	1 416	1 334	9 376	50 818	72 464	64 866
Receivables from Exchange Transactions - Waste Management	4 582	2 314	1 904	2 062	1 592	1 545	10 869	57 033	81 903	73 102
Receivables from Exchange Transactions - Property Rental Debtors	(135)	59	29	24	9	9	117	529	641	688
Interest on Arrear Debtor Accounts	4 305	2 668	2 656	3 487	2 334	2 299	15 015	70 186	102 949	93 320
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–
Other	(7 662)	222	189	282	196	167	1 278	2 937	(2 391)	4 860
Total By Income Source	**35 162**	**15 873**	**11 363**	**13 473**	**9 031**	**7 928**	**59 049**	**248 067**	**399 945**	**337 547**
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	1 166	725	248	164	157	150	2 096	2 840	7 546	5 406
Commercial	15 754	3 368	1 114	1 008	840	719	6 665	12 715	42 184	21 948
Households	14 026	10 984	9 474	10 027	7 622	6 668	47 567	206 000	312 369	277 885
Other	4 216	795	528	2 273	412	391	2 721	26 511	37 847	32 308
Total By Customer Group	**35 162**	**15 873**	**11 363**	**13 473**	**9 031**	**7 928**	**59 049**	**248 067**	**399 945**	**337 547**

7.1 Debtors as at 31 May 2025

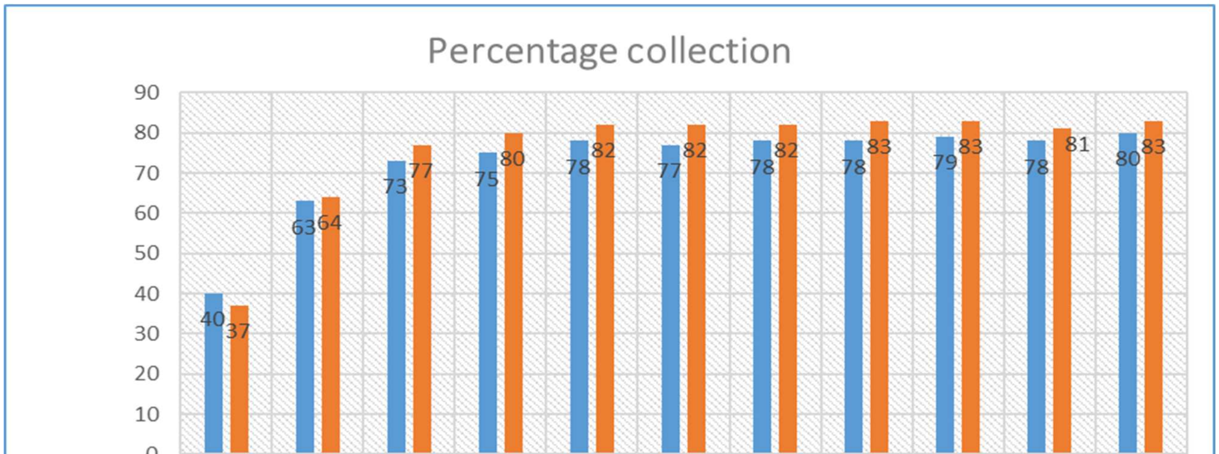
The total debtors outstanding as at 31 May 2025 is R 400 million, which represents a 0.90% difference from the previous month.

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



7.3 Collection Ratio

Collection Ratio Year-on-Year Comparison



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY
2023/2024	40	63	73	75	78	77	78	78	79	78	80
2024/2025	37	64	77	80	82	82	82	83	83	81	83

The revenue collection rate for Theewaterskloof municipality, as at 31 May 2025 is 83% which is 3% higher than the same period last year and 2% higher than the previous month.

Reasons and challenges are as follow:

- 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 contract for the appointed attorneys, responsible for the handover of debtor accounts in arrears, is set to end on 30 June 2025.
  As part of the service, a report containing debtor accounts in Grabouw with outstanding balances older than 90 days was submitted to the appointed service provider. During the month of May, a total of 459 calls were made to outstanding debtors as part of the follow-up process.

- Theewaterskloof municipality's internal debt collection department conducted 11 calls and dispatched 13 emails. The debt collection department issued nine section 129 notices to consumers in arrears. When payment is not made within 28 days the municipality will continue to issue summonses. A total of 34 summonses were printed and taken to court on 20; 21; 26 and 27 May 2025 and three summonses were delivered to the sheriff for distribution on 28 May 2025.

Total outstanding Annual Rates

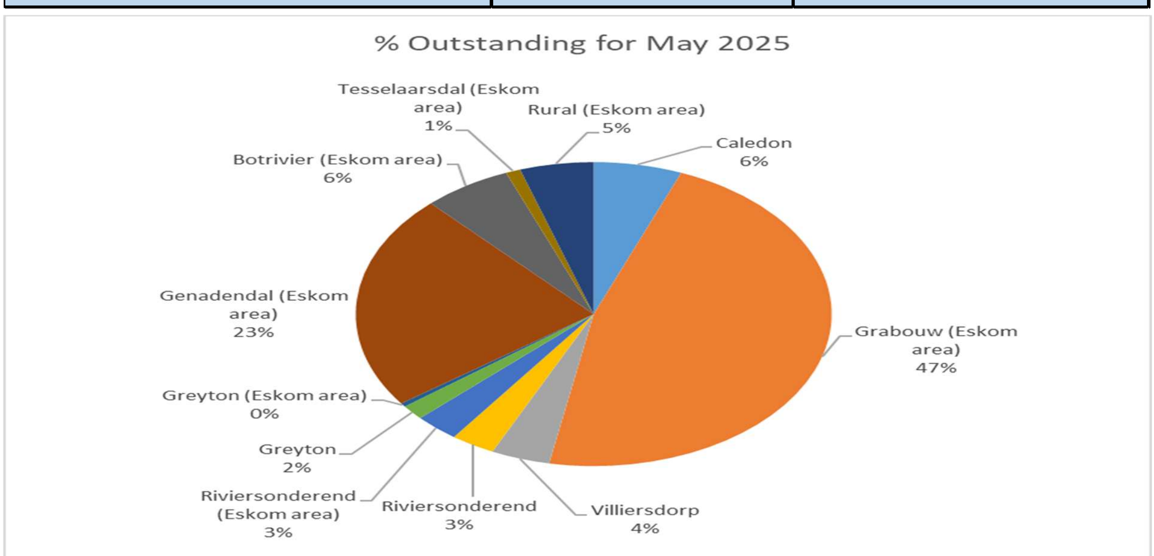
Item	Amount
Total Outstanding	R 5 954 755
Arrangement	R 1 323 301
Total Outstanding (Annual Rates)	**R 7 278 056**

Credit Control Actions for the period ending 31 May 2025:

- Pre-disconnection notices issued: 2751
- Credit control SMS's: 2099
- Disconnections: 230
- Reconnections: 80
- Arrangements: 75
- Extensions: 376

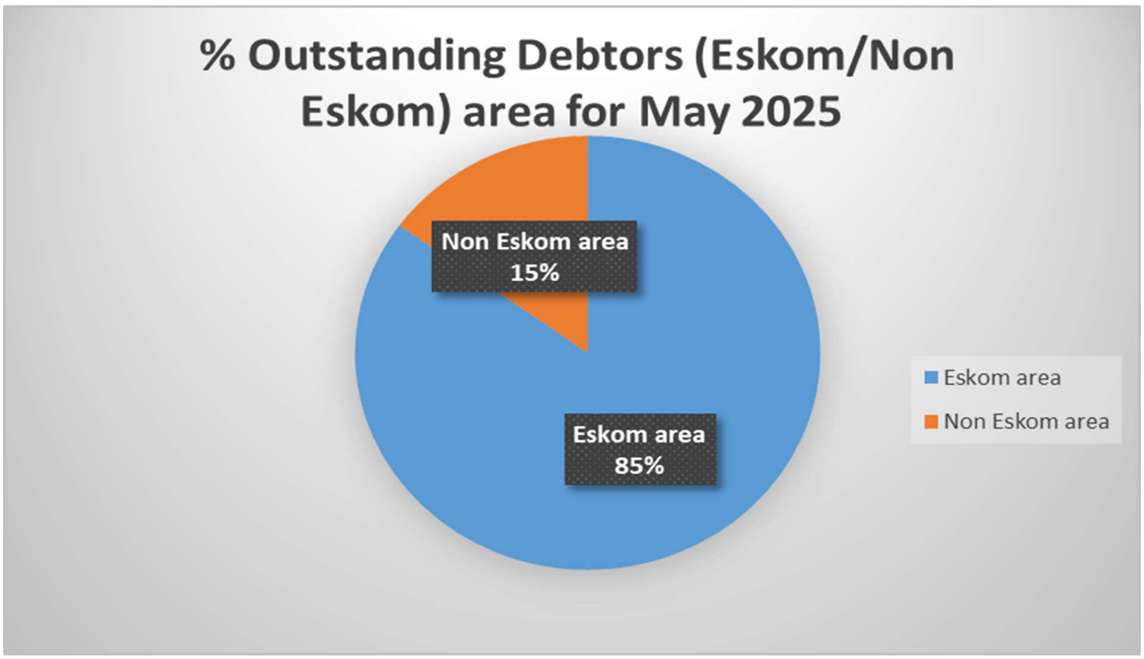
7.4 Outstanding debt per town as at 31 May 2025:

May 2025		
Town	**Amount outstanding for May 2025**	**% Outstanding for May 2025**
Caledon	R 24 362 097	6%
Grabouw (Eskom area)	R 187 675 322	47%
Villiersdorp	R 16 906 387	4%
Riviersonderend	R 10 231 725	3%
Riviersonderend (Eskom area)	R 12 296 712	3%
Greyton	R 7 075 489	2%
Greyton (Eskom area)	R 1 656 472	0,4%
Genadendal (Eskom area)	R 90 737 912	23%
Botrivier (Eskom area)	R 24 822 732	6%
Tesselaarsdal (Eskom area)	R 3 238 936	1%
Rural (Eskom area)	R 20 942 010	5%
Total	**R 399 945 794**	**100%**



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

May 2025		
Town	**Amount outstanding for May 2025**	**% Outstanding for May 2025**
Eskom area	R 341 370 096	85%
Non-Eskom area	R 58 575 698	15%
Total	**R 399 945 794**	**100%**



SECTION 8 - CREDITORS

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	Budget Year 2024/25 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	397	–	–	–	–	–	–	–	397
Bulk Water	52	490	–	183	–	–	–	–	724
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 665	2 248	1 477	669	–	91	4 017	29	12 196
Auditor General	–	–	–	66	231	1 177	7 614	–	9 089
Other	10	–	–	–	–	–	–	–	10
Total By Customer Type	**4 124**	**2 738**	**1 477**	**918**	**231**	**1 268**	**11 632**	**29**	**22 417**

Partial creditor payments were made for May 2025.

The following amount of R 113 million is outstanding after trade creditors and Eskom invoices/arrangements and accruals have been included:

WC031 Theewaterskloof - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	Budget Year 2024/25 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	459	2 858	2 831	3 162	1 279	3 461	45 250	–	59 299
Bulk Water	52	490	–	183	–	–	–	–	724
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	3 665	2 248	1 477	669	–	91	35 431	29	43 610
Auditor General	–	–	–	66	231	1 177	7 614	–	9 089
Other	10	–	–	–	–	–	–	–	10
Total By Customer Type	**4 186**	**5 595**	**4 308**	**4 080**	**1 510**	**4 729**	**88 296**	**29**	**112 733**

The tenders awarded for May 2025 are as follow:

Contract Reference	Contract Description	Awarded to	Operational/ Capital	Total value of contract	2024/25	2025/26	2026/27
FIN 04/2024/25	Provision Of Professional Services: Financial Management And Accounting Services For A Period From 01 July 2025 To 30 June 2028	Siyanda Business Solutions (Pty) Ltd.	Operational	R 1 154 416,00	-	R 1 075 734,00	R 1 129 520,28
FIN 05/2024/25	Provision Of Banking Services For The Period 01 July 2025 To 30 June 2030	The Standard Bank of South Africa Limited	Operational	R 4 333 908,70	-	R 1 007 880,00	R 1 038 991,00
FIN 06/2024/25	Provision of services for the Collection, Transportation and Depositing of cash for the period from 1 July 2025 until 30 June 2028.	Fidelity Cash Solutions (Pty) Ltd.	Operational	R 1 831 269,39	-	R 458 087,00	R 469 153,00
ENG 05/2024/25	Bulk Raw Water Pipe Replacement Genadendal Berglyn Phase 2- Variation Order (Expansion)	Diges Group cc	Capital	R 319 657,74	R 1 372 339,33	-	-
TECH 01/2022/23	Provision of Professional Services Related to The Bulk Sewer Servicing of the Gypsy Queen Housing Development. (Expansion)	Engineering Advice Services Western Cape (Pty) Ltd.	Capital	R 619 310,08	R 7 194 112,20	-	-
TECH 01/2022/23	Provision of Professional Services Consulting Services for Grabouw: Greater Grabouw 7000 Housing Project(Addendum-Expansion)	Engineering Advice Services Western Cape (Pty) Ltd.	Capital	R 1 805 000,00	-	-	-
TECH 01/2022/23	Provision of Professional Services For The Caledon: Riemvasmaak Insitu Upgrading of Informal Settlement Programme (UISP)(Addendum-Expansion)	Engineering Advice Services Western Cape (Pty) Ltd.	Capital	R 538 775,00	-	-	-
DEV 01/2021/22	Appointment of Asla for the Installationnof Civil Engineering Services on Destiny Farm in Terms of the Implementing Agreement/Contract.(Addendum-Expansion)	ASLA Konstruksie (Pty) Ltd.	Capital	R 5 271 001,00	-	R 5 621 000,00	-
ENG 11/2024/25	Civil Construction works for the Upgrading for the existing Botrivier WWTW Phase 2	JVZ Construction (Pty) Ltd.	Capital	R 38 032 849,03	R 5 575 470,08	R 8 913 257,00	R 12 816 575,00

SECTION 9 – QUALITY CERTIFICATION

I, W Hendricks, 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 May 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Walter Hendricks

Municipal Manager of Theewaterskloof Municipality (WC031)

Signature: ______________

Date: 11 /06 /2025

Print Name: Paul Mabhena

Chief Financial Officer of Theewaterskloof Municipality (WC031)

Signature: ______________

Date: 11 /06 /2025