



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

SEPTEMBER 2022

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Dawid Kruiper Municipality's budget reflecting the particulars up until the end of September 2022.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

It must be noted that the Operational Income and Expenditure, as well as the Capital Expenditure for the financial year 2022/2023 will only become final when the Financial Statements for 2022/2023 are audited.

We need to stay safe


E NTOBA
MUNICIPAL MANAGER

13 October 2022

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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

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.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - The Municipal Finance Management Act - No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

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.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

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

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

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

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality. In Dawid Kruiper Municipality this means at directorate level.

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

This monthly report has been completed for legislative compliance.

1.1.2 Financial problems or risks facing the municipality

The ongoing increases of electricity tariffs have a negative impact on the electricity revenue of the municipality, as the consumers seek alternative sources for electricity like renewable energy in the form of solar electricity. This results in less electricity units being sold and therefore a decrease in revenue. In the long-term the spiral effect will have a serious impact on our cash flow. Expenditure should be carefully considered and a long-term strategy should be compiled to address the risk. Ongoing load shedding has a negative impact on the generation of revenue and the local economy.

The Municipality has submitted the 2021/2022 financial statements on the 31st August 2022.

1.1.3 Other information

In terms of mSCOA, personnel must be paid in accordance with the approved organogram. This imposes that if a position is not available on the organogram no salary can be paid. Human Resources cannot create a position if there is not a vacancy on the organogram. This will be addressed as part of mSCOA implementation and Council and the administration should take notice thereof. No temporary employees can be appointed if a vacancy is not available.

MPAC has taken the following resolution during the MPAC meeting on the 22nd of May 2018:

...“2. That the following sentence on page 27 of the report be excluded from the report:

“It could be that employees of the municipality are not working productively, which results in the need of temporary employees to perform the tasks / duties of permanent employees.” ...

Section 2 - Resolutions

IN-YEAR REPORTS 2022/2023

These are the resolutions that will be presented to Council when this In-Year Report is tabled:

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for September 2022.

Section 3 - Executive Summary

3.1 Introduction

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

3.2 Consolidated performance

3.2.1 Actuals against annual budget (original approved and latest adjustments)

Revenue

The year-to-date actual reflects an achievement of 22% of the original budget, a negative variance of 11% of the year to date original budget.

Operating expenditure

For the year-to-date all expenditure items that show a positive variance indicates an overspending on that specific expenditure item and where they show a negative variance it indicates a saving on that specific expenditure item. Expenditure items such as the provision for bad debt are being recorded at the end of the financial year. Refer to Section 4 - Table C4 for further details on revenue and expenditure.

Capital expenditure

The actual expenditure shows a negative variance of 71%.

Cash Flow

Cash and cash equivalents had a cash outflow of R 9.9 million

Conditional grants received are invested. It should be noted that these funds are only available to pay capital projects which is funded by MIG, INEP, EPWP, etc. in terms of an approved business plan. These funds may not be used for operational expenditure and therefore it is critical that the Municipality levy and collect sufficient funds to pay for operational expenditure.

Currently C6 of the cash flow does not work properly. We migrated the reporting from Caseware to Castway during February 2022 and are still experiencing problems relating to the cash flow.

3.3 Remedial or corrective steps

A special adjustment budget was approved by Council on the 30th of September 2020. Provincial Treasury has requested that a detailed plan must be submitted to them regarding employee related costs. Furthermore, the ongoing decrease in revenue must be addressed via the revenue enhancement plan to ensure that losses due to theft is being recovered.

Council approved a new turnaround strategy to increase revenue collection.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

NC087 Dawid Kruiper - Table C1 Monthly Budget Statement Summary - M03 September

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	123,087	127,495	-	10,121	41,160	31,874	9,287	29%	127,495
Service charges	493,446	543,858	-	39,818	122,446	135,965	(13,519)	-10%	543,858
Investment revenue	946	2,005	-	82	109	501	(393)	-78%	2,005
Transfers and subsidies	119,582	129,312	-	2,298	43,926	32,328	11,598	36%	129,312
Other own revenue	138,141	160,203	-	3,004	5,644	40,051	(34,407)	-86%	160,203
Total Revenue (excluding capital transfers and contributions)	875,203	962,872	-	55,323	213,285	240,718	(27,433)	-11%	962,872
Employee costs	339,594	357,851	-	27,232	79,523	89,463	(9,940)	-11%	357,851
Remuneration of Councilors	12,262	13,172	-	1,035	3,352	3,293	59	2%	13,172
Depreciation & asset impairment	91,430	90,455	-	-	-	22,614	(22,614)	-100%	90,455
Finance charges	11,478	12,541	-	416	835	3,135	(2,300)	-73%	12,541
Inventory consumed and bulk purchases	281,995	296,230	-	1,344	29,018	74,025	(45,007)	-61%	296,230
Transfers and subsidies	451	1,908	-	80	227	477	(250)	-52%	1,908
Other expenditure	124,078	124,305	-	3,843	10,135	31,063	(20,927)	-67%	124,305
Total Expenditure	861,289	896,463	-	33,950	123,092	224,070	(100,979)	-45%	896,463
Surplus/(Deficit)	13,914	66,410	-	21,373	90,193	16,648	73,546	442%	66,410
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	-	10,236	10,236	23,288	###	-56%	93,153
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	42,931	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	161,697	159,563	-	31,609	100,429	39,936	60,493	151%	159,563
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,697	159,563	-	31,609	100,429	39,936	60,493	151%	159,563
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029
Capital transfers recognised	149,120	93,153	-	443	10,679	23,300	(12,621)	-54%	93,153
Borrowing	10,118	16,200	-	-	-	4,050	(4,050)	-100%	16,200
Internally generated funds	10,603	54,676	-	58	1,371	14,252	(12,881)	-90%	54,676
Total sources of capital funds	169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029
Financial position									
Total current assets	137,900	167,911	-	-	194,118	-	-	-	167,911
Total non current assets	2,764,397	2,789,068	-	-	2,776,392	-	-	-	2,789,068
Total current liabilities	235,645	107,418	-	-	298,773	-	-	-	107,418
Total non current liabilities	327,378	338,749	-	-	322,216	-	-	-	338,749
Community wealth/Equity	2,342,161	2,510,813	-	-	2,439,521	-	-	-	2,510,813
Cash flows									
Net cash from (used) operating	367,774	109,609	-	57,314	207,208	26,108	(181,099)	-584%	109,609
Net cash from (used) investing	(127,984)	(164,029)	-	(386)	(12,228)	(41,907)	(28,779)	70%	(164,029)
Net cash from (used) financing	13,655	16,200	-	(332)	(700)	16,200	16,900	104%	16,200
Cash/cash equivalents at the month/year end	280,169	45,397	-	-	208,600	84,919	(123,681)	-146%	(23,902)
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	42,995	12,864	19,527	6,706	6,619	5,911	25,672	159,872	271,167
Creditors Age Analysis									
Total Creditors	5,601	18,438	1,262	2,248	2	280	12,540	6,816	47,188

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

NC087 Dawid Kruiper - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		385,250	378,274	-	11,627	83,982	94,569	(10,587)	-11%	378,274
Executive and council		-	26,435	-	185	551	6,609	(6,058)	-92%	26,435
Finance and administration		385,250	351,839	-	11,441	83,431	87,960	(4,528)	-5%	351,839
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	-	1,287	2,647	4,040	(1,402)	-35%	16,195
Community and social services		4,094	3,426	-	541	676	857	(180)	-21%	3,426
Sport and recreation		691	1,816	-	9	60	454	(404)	-89%	1,816
Public safety		7,713	10,553	-	737	1,921	2,638	(717)	-27%	10,553
Housing		850	400	-	-	-	100	(100)	-100%	400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	-	5,615	7,182	9,046	(1,864)	-21%	36,183
Planning and development		32,697	36,183	-	5,615	7,182	9,046	(1,864)	-21%	36,183
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,688	625,371	-	47,030	129,710	158,343	(26,633)	-17%	625,371
Energy sources		369,025	379,323	-	26,351	81,781	94,831	(13,050)	-14%	379,323
Water management		116,970	86,581	-	5,435	16,351	21,645	(5,294)	-24%	86,581
Waste water management		74,659	116,097	-	11,387	19,921	29,002	(9,081)	-31%	116,097
Waste management		41,034	43,460	-	3,857	11,657	10,865	792	7%	43,460
Other	4	2	3	-	-	-	1	(1)	-100%	3
Total Revenue - Functional	2	1,022,986	1,056,026	-	65,558	223,520	264,006	(40,486)	-15%	1,056,026
Expenditure - Functional										
<i>Governance and administration</i>		276,890	271,661	-	15,360	42,815	67,902	(25,287)	-37%	271,661
Executive and council		51,630	55,374	-	2,853	8,702	13,843	(5,141)	-37%	55,374
Finance and administration		221,019	211,980	-	12,110	32,859	52,962	(20,113)	-38%	211,980
Internal audit		4,041	4,307	-	397	1,044	1,077	(33)	-3%	4,307
<i>Community and public safety</i>		92,214	108,416	-	6,875	20,742	27,104	(6,352)	-23%	108,416
Community and social services		11,047	14,845	-	847	2,539	3,711	(1,173)	-32%	14,845
Sport and recreation		35,882	43,828	-	2,334	7,125	10,567	(3,832)	-35%	43,828
Public safety		40,017	44,304	-	3,260	9,804	11,076	(1,271)	-11%	44,304
Housing		5,268	5,440	-	434	1,274	1,360	(86)	-6%	5,440
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	-	2,237	6,545	14,782	(8,236)	-56%	59,126
Planning and development		12,253	14,358	-	860	2,546	3,589	(1,043)	-29%	14,358
Road transport		44,699	44,768	-	1,377	3,999	11,152	(7,153)	-64%	44,769
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	-	9,181	52,249	113,348	(51,100)	-54%	453,522
Energy sources		296,300	299,869	-	1,963	32,447	74,935	(42,488)	-57%	299,869
Water management		67,671	69,806	-	2,777	7,759	17,452	(9,692)	-56%	69,806
Waste water management		35,505	37,600	-	2,630	7,047	9,400	(2,353)	-25%	37,600
Waste management		31,181	46,247	-	1,811	4,996	11,562	(6,566)	-57%	46,247
Other		3,774	3,737	-	297	941	934	7	1%	3,737
Total Expenditure - Functional	3	861,289	896,463	-	33,950	123,092	224,070	(109,979)	-45%	896,463
Surplus/ (Deficit) for the year		161,697	159,563	-	31,608	100,428	39,936	60,493	151%	159,563

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Budget & Treasury Office; Community Services, Electro Mechanical Services, Civil Engineering Services and Development and Planning Services.

NC087 Dawid Kruiper - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	26,435	-	185	551	6,609	(6,058)	-91.7%	26,435
Vote 2 - CORPORATE SERVICES		114,123	107,437	-	557	(1,359)	25,859	(28,218)	-105.1%	107,437
Vote 3 - FINANCIAL SERVICES		228,882	244,452	-	10,928	84,922	81,113	23,809	39.0%	244,452
Vote 4 - COMMUNITY SERVICES		52,708	57,906	-	5,099	14,170	14,476	(307)	-2.1%	57,906
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		360,010	379,323	-	26,351	81,781	94,831	(13,050)	-13.8%	379,323
Vote 7 - CIVIL ENGINEERING SERVICES		233,660	202,688	-	16,821	36,273	50,672	(14,399)	-28.4%	202,688
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	-	5,615	7,183	9,446	(2,263)	-24.0%	37,785
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,022,986	1,056,026	-	65,558	223,520	264,006	(40,486)	-15.3%	1,056,026
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	54,920	57,363	-	3,269	9,771	14,341	(4,570)	-31.9%	57,363
Vote 2 - CORPORATE SERVICES		41,180	46,787	-	2,425	7,614	11,697	(4,083)	-34.9%	46,787
Vote 3 - FINANCIAL SERVICES		112,055	100,823	-	5,171	15,455	25,193	(9,737)	-38.7%	100,823
Vote 4 - COMMUNITY SERVICES		135,708	164,488	-	9,202	27,302	41,122	(13,820)	-33.6%	164,488
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,633	330,199	-	4,311	35,043	82,517	(46,574)	-56.6%	330,199
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	-	7,773	21,676	41,074	(19,398)	-47.2%	164,295
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	-	1,799	5,431	8,127	(2,696)	-33.2%	32,508
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	861,289	896,463	-	33,950	123,092	224,070	(100,978)	-45.1%	896,463
Surplus/ (Deficit) for the year	2	161,697	159,563	-	31,609	100,429	39,936	60,493	161.5%	159,563

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote(s) were overspent.

Certain votes are operating with deficits which cannot be afforded by the municipality. Council should ensure that functions like the Eiland Holiday Resort and other essential services make a profit or break even as per Circular 74.

The fact that there is a budgeted amount for expenditure does not necessarily mean that there are funds available to pay for the expenditure incurred. Therefore, the incurrence of expenditure should be considered carefully.

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

4.1.4.1 Revenue

The annual budget is approved for 'Total Revenue by Source'.

The year-to-date actual reflects an achievement of 22% of the original budget and a negative variance of 11% of the year-to-date original budget.

The following revenue source has a positive variance in excess of 5% -

- Interest Earned - Outstanding Debtors (57%) - Increase in interest levied due to outstanding accounts;
- Transfers and Subsidies (36%) - Grants for August 2022 budgeted our 12 months' period;
- Property Rates (29%) - Annual billing of property rates;
- Service Charges - Sanitation (11%) - Increase in erven being levied for sanitation; and
- Service Charges - Refuse (7%) - Increase in erven being levied for refuse removal.

It is noted that some revenue sources have negative variances in excess of 5% -

- Gains (108%) - Cancellation of erf resulted in selling price being reimbursed;
- Interest Earned - External Investments (78%) - Less investments due to cash flow problems;
- Licences and Permits (64%) - Revenue less than budgeted for due to less vehicles being sold;
- Other Revenue (28%) - Less ad-hoc revenue due to lockdown, such as revenue from building plan fees, etc.;
- Rental of Facilities and Equipment (20%) - Due to the current economic environment, less functions are being held;
- Service Charges - Water (19%) - Less water usage during winter months; and
- Service Charges - Electricity (13%) - Loadshedding during July to September 2022 resulted in less electricity being consumed; and
- Fines, Penalties and Forfeits (7%) - Although there is an increase in the fines, it is still less than the budgeted amount. Meetings are being held with the traffic department to address the issue.

4.1.4.2 Expenditure

For the year-to-date all expenditure items that show negative variances, indicate a saving on that specific expenditure item and where they show positive variances, an overspending is indicated on that specific expenditure item.

Salaries and wages paid to employees represent 49% of actual revenue levied for the year to date.

The following expenditure sources have negative variances in excess of 5% -

- Depreciation and Asset Impairment (100%) - Will reflect transactions once asset module is 100% in use;
- Losses (100%) - Losses are recognised when they occurred;
- Debt Impairment (99%) - Transactions will only be processed during June 2023. Current transactions are due to a linkage error on Castway. Confirmation of the error from National Treasury was send to Munsoft Support;
- Inventory Consumed (90%) - Decrease in expenditure due to savings controls implemented;
- Contracted Services (74%) - Decrease in expenditure due to invoices not being received for processing;
- Finance Charges (73%) - Interest are recognised as per repayment schedule;
- Bulk Purchases - Electricity (56%) - Less electricity being purchased due to load shedding; and
- Transfers and Subsidies (52%) - Being awarded on an ad-hoc bases as request occurs;
- Other Expenditure (47%) - Decrease in expenditure due to invoices not being received for processing; and
- Employee Related Costs (11%) - Increase budgeted for less than actual increase received.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		123,087	127,495	-	10,121	41,160	31,874	9,287	29%	127,495
Service charges - electricity revenue		334,175	373,526	-	26,223	81,601	93,382	(11,781)	-13%	373,526
Service charges - water revenue		72,701	80,508	-	5,435	16,351	20,127	(3,776)	-19%	80,508
Service charges - sanitation revenue		45,537	46,364	-	4,303	12,837	11,591	1,246	11%	46,364
Service charges - refuse revenue		41,034	43,460	-	3,857	11,657	10,865	792	7%	43,460
Rental of facilities and equipment		5,625	6,436	-	562	1,286	1,609	(323)	-20%	6,436
Interest earned - external investments		946	2,005	-	82	109	501	(393)	-78%	2,005
Interest earned - outstanding debtors		5,187	5,000	-	693	1,966	1,250	716	57%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	-	485	983	1,060	(77)	-7%	4,241
Licences and permits		1,939	4,651	-	109	417	1,163	(746)	-64%	4,651
Agency services		2,091	-	-	189	595	-	595	#DIV/0!	-
Transfers and subsidies		119,582	129,312	-	2,298	43,926	32,328	11,598	36%	129,312
Other revenue		11,109	15,840	-	951	2,855	3,960	(1,105)	-28%	15,840
Gains		108,593	124,035	-	14	(2,457)	31,809	(33,466)	-108%	124,035
Total Revenue (excluding capital transfers and contributions)		875,203	962,872	-	55,323	213,285	240,718	(27,433)	-11%	962,872
Expenditure By Type										
Employee related costs		339,594	357,851	-	27,232	79,523	89,463	(9,940)	-11%	357,851
Remuneration of councillors		12,262	13,172	-	1,035	3,352	3,293	59	2%	13,172
Debt impairment		41,482	26,700	-	18	62	6,675	(6,613)	-99%	26,700
Depreciation & asset impairment		91,430	90,455	-	-	-	22,614	(22,614)	-100%	90,455
Finance charges		11,478	12,541	-	416	835	3,135	(2,300)	-73%	12,541
Bulk purchases - electricity		248,160	255,129	-	-	27,947	63,750	(35,803)	-56%	255,129
Inventory consumed		33,815	41,101	-	1,344	1,071	10,275	(9,204)	-90%	41,101
Contracted services		20,452	36,366	-	1,441	2,345	9,078	(6,733)	-74%	36,366
Transfers and subsidies		451	1,908	-	80	227	477	(250)	-52%	1,908
Other expenditure		46,152	57,939	-	2,384	7,729	14,485	(6,756)	-47%	57,939
Losses		15,992	3,300	-	-	-	825	(825)	-100%	3,300
Total Expenditure		861,289	896,463	-	33,950	123,092	224,070	(100,979)	-45%	896,463
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13,914	66,410	-	21,373	90,193	16,648	73,546	0	66,410
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		104,852	93,153	-	10,236	10,236	23,288	(13,053)	(0)	93,153
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		161,697	159,563	-	31,609	100,429	39,936	-	-	159,563
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		161,697	159,563	-	31,609	100,429	39,936	-	-	159,563
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,697	159,563	-	31,609	100,429	39,936	-	-	159,563
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,697	159,563	-	31,609	100,429	39,936	-	-	159,563

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Year-to-date capital expenditure shows a negative variance of 71% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - CIVIL ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7									
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	36	-	-	-	9	(9)	-100%	36
Vote 2 - CORPORATE SERVICES		589	2,230	-	-	202	608	(409)	-67%	2,230
Vote 3 - FINANCIAL SERVICES		8,941	6,957	-	-	-	1,796	(1,796)	-100%	6,957
Vote 4 - COMMUNITY SERVICES		883	6,904	-	13	86	1,773	(1,689)	-95%	6,904
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	-	3	1,024	8,629	(7,605)	-88%	32,447
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	85,115	-	112	6,352	21,191	(14,839)	-70%	85,115
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	-	373	4,386	7,596	(3,211)	-42%	30,340
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029
Total Capital Expenditure		169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029
Capital Expenditure - Functional Classification										
Governance and administration		10,561	17,556	-	-	993	5,013	(4,019)	-80%	17,556
Executive and council		-	35	-	-	-	9	(9)	-100%	35
Finance and administration		10,561	17,520	-	-	993	5,004	(4,016)	-80%	17,520
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		882	7,254	-	13	13	1,860	(1,847)	-99%	7,254
Community and social services		69	1,262	-	13	13	316	(303)	-96%	1,262
Sport and recreation		568	4,230	-	-	-	1,061	(1,061)	-100%	4,230
Public safety		245	1,762	-	-	-	483	(483)	-100%	1,762
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,081	33,164	-	373	4,386	8,302	(3,917)	-47%	33,164
Planning and development		20,017	27,910	-	373	4,386	6,989	(2,603)	-37%	27,910
Road transport		20,055	5,254	-	-	-	1,313	(1,313)	-100%	5,254
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118,315	106,025	-	115	6,658	26,419	(19,761)	-75%	106,025
Energy sources		27,838	24,354	-	3	306	6,088	(5,782)	-95%	24,354
Water management		20,889	12,928	-	55	135	3,144	(3,009)	-96%	12,928
Waste water management		69,588	66,933	-	57	6,217	15,733	(10,517)	-63%	66,933
Waste management		-	1,810	-	-	-	462	(462)	-100%	1,810
Other		-	30	-	-	-	8	(8)	-100%	30
Total Capital Expenditure - Functional Classification	3	169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029
Funded by:										
National Government		106,121	92,921	-	430	10,666	23,241	(12,576)	-54%	92,921
Provincial Government		43,000	232	-	13	13	58	(45)	-78%	232
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		149,121	93,153	-	443	10,679	23,300	(12,621)	-54%	93,153
Borrowing	6	10,118	16,200	-	-	-	4,050	(4,050)	-100%	16,200
Internally generated funds		10,602	54,676	-	58	1,371	14,252	(12,881)	-90%	54,676
Total Capital Funding		169,840	164,029	-	501	12,050	41,602	(29,552)	-71%	164,029

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,383	22,555	-	33,631	22,555
Call investment deposits		4,936	22,842	-	4,989	22,842
Consumer debtors		84,856	79,901	-	106,445	79,901
Other debtors		30,818	34,695	-	35,263	34,695
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	-	13,791	7,919
Total current assets		137,900	167,911	-	194,118	167,911
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		1,027,682	985,129	-	1,027,682	985,129
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,726,179	1,795,404	-	1,738,173	1,795,404
Biological		-	-	-	-	-
Intangible		6,027	4,026	-	6,027	4,026
Other non-current assets		4,509	4,509	-	4,509	4,509
Total non current assets		2,764,397	2,789,068	-	2,776,392	2,789,068
TOTAL ASSETS		2,902,298	2,956,979	-	2,970,510	2,956,979
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(887)	-
Consumer deposits		16,787	17,432	-	16,974	17,432
Trade and other payables		182,616	89,986	-	156,443	89,986
Provisions		36,242	-	-	36,242	-
Total current liabilities		235,645	107,418	-	208,773	107,418
Non current liabilities						
Borrowing		88,521	100,353	-	84,929	100,353
Provisions		238,857	238,395	-	237,287	238,395
Total non current liabilities		327,378	338,749	-	322,216	338,749
TOTAL LIABILITIES		563,023	446,167	-	530,989	446,167
NET ASSETS	2	2,339,275	2,510,813	-	2,439,521	2,510,813
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,342,161	2,510,813	-	2,439,521	2,510,813
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,342,161	2,510,813	-	2,439,521	2,510,813

It should be noted that our liabilities exceed our current - assets with R 14.7 million (August 2022: R 43.0 million - liabilities exceed assets). The norm for the liquidity ratio is 2:1, to ensure sufficient assets (cash) is available to pay liabilities. Dawid Kruiper Municipality's ratio is: 0.93:1.00 (August 2022: 0.79:1.00).

The under collection of debtors has resulted in non-payment of creditors and cash flow problems.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 provides a comprehensive picture of the cash position of the municipality which includes non-current investments and commitments against available cash resources. Table C7 includes all cash and cash equivalents (cashbook balances, petty cash balances and short-term investment deposits).

NC087 Dawid Kruiper - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108,246	120,070	-	8,812	30,824	30,018	807	3%	120,070
Service charges		451,163	509,043	-	38,808	126,967	127,261	(294)	0%	509,043
Other revenue		94,959	27,809	-	2,751	9,666	6,952	2,713	39%	27,809
Transfers and Subsidies - Operational		72,687	132,220	-	1	44,901	33,065	11,846	36%	132,220
Transfers and Subsidies - Capital		99,641	93,153	-	7,852	36,111	23,288	12,823	55%	93,153
Interest		-	2,000	-	27	53	500	(447)	-89%	2,000
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(458,921)	(762,416)	-	(936)	(41,314)	(191,698)	(150,584)	78%	(762,416)
Finance charges		-	(12,271)	-	-	-	(3,068)	(3,068)	100%	(12,271)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		367,774	109,608	-	57,344	207,208	26,108	(181,099)	-694%	109,608
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		196	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(128,180)	(164,029)	-	(386)	(12,228)	(41,007)	(28,779)	70%	(164,029)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	-	(386)	(12,228)	(41,007)	(28,779)	70%	(164,029)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	-	-	-	16,200	(16,200)	-100%	16,200
Increase (decrease) in consumer deposits		(645)	-	-	(34)	188	-	188	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	(299)	(887)	-	887	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	-	(332)	(700)	16,200	16,900	104%	16,200
NET INCREASE/(DECREASE) IN CASH HELD		253,444	(38,221)	-	56,595	194,280	1,301			(38,221)
Cash/cash equivalents at beginning:		26,724	83,618	-	-	14,320	83,618			14,320
Cash/cash equivalents at month/year end:		280,169	45,397	-	-	208,600	84,919			(23,902)

Reporting in terms of Section 11 of the MFMA:

Bank Reconciliation	
30 September 2022	
Positive Cash book balance as at 1 September 2022	4,433,644.92
Receipts	59,085,971.94
Payments	(68,941,508.55)
Negative Cash book balance as at 30 September 2022	(5,421,891.69)
Outstanding Deposits	15,906,545.13
Bank Balance as at 30 September 2022	10,484,653.44

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

Debtor's age analysis

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months.

NC087 Dawid Kruiper - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,588	2,859	1,953	2,138	2,010	1,700	6,865	24,764	48,657	37,278	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17,597	3,101	872	400	537	326	1,167	15,716	39,718	18,148	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7,787	1,748	12,135	907	809	805	4,319	27,387	55,528	34,147	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,227	1,623	1,322	1,001	912	881	4,190	24,082	38,238	31,066	-	-
Receivables from Exchange Transactions - Waste Management	1600	3,981	1,843	1,560	1,211	1,118	1,073	5,151	33,737	49,754	42,291	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	712	639	677	456	460	421	1,602	12,037	16,545	15,917	-	-
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,133	952	1,165	551	773	702	2,577	13,229	22,027	17,834	-	-
Total By Income Source	2000	42,995	12,864	19,527	6,706	6,619	5,911	25,872	150,872	271,187	195,788	-	-
2022/23 - totals only		44,779	10,964	7,206	6,382	6,482	5,334	24,122	141,977	246,545	184,297	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	42,995	12,864	19,527	6,706	6,619	5,911	25,872	150,872	271,187	195,788	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	42,995	12,864	19,527	6,706	6,619	5,911	25,872	150,872	271,187	195,788	-	-

The total outstanding debtors for September 2022 are R 271.2 (August 2022: R 264.4 million) million. The increase in debtors are due to the billing of annual property rates which is only due in October 2022.

The write off of bad debts are not encouraged, as it may result in unauthorised expenditure and possible tariff increases above inflation in future. However, the definition of an asset should still apply and the debtor's unit should ensure that debtors disclosed can be measured reliable and that it is probable that economic benefits or service potential associated with the transaction will flow to the entity. The debt collection unit must ensure that all outstanding debt of employees are collected and monitored.

Section 6 - Creditors' analysis

6.1 Supporting Table C4

NC087 Dawid Kruiper - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2022/23								
		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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	32,589	-	-	-	-	12,386	519	45,494
Bulk Water	0200	896	-	117	167	-	-	-	2,579	3,759
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	48	(0)	48
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,705	(14,151)	(91)	2,081	2	(1,387)	106	3,718	(5,017)
Auditor General	0800	-	-	1,236	-	-	1,667	-	-	2,903
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,601	18,438	1,262	2,248	2	280	12,540	6,816	47,188

An amount of R 47.2 million is outstanding of which R 41.6 million is in excess of 30 days.

The municipality is experiencing cash flow problems which results in the non-payment or creditor payments in excess of 30 days, which is a non-compliance in terms of Section 65 (2)(e) of the MFMA.

Non-payment of creditors can also result in creditors levying interest and possibly taking legal action against the municipality, therefore resulting in additional legal costs. Furthermore, local creditors might refuse to deliver a service to the municipality that may result in that services must be obtained from outside the municipal jurisdiction which could lead to additional costs and delivery time. This also means that money will "leave" our municipal jurisdiction.

Section 7 - Investment portfolio analysis

7.1 Supporting Table C5

The municipality's investments as at 30 September 2022 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 5.0 million and ended with R 5.1 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Municipality														
	Investec - 1100528419623		Monthly	Call Account	Yes	Variable	5.35%	-	-		4,998	25	-	-	5,024
	Grindrod - 11000598044		Monthly	Call Account	Yes	Variable	5.25%	-	-		10	0	-	-	10
	ABSA Bank - 9353417339		Monthly	Call Account	Yes	Variable	5.40%	-	-		82	0	-	-	82
	Municipality sub-total										5,090	26	-	-	5,116
	Entities sub-total										-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2									5,090	26	-	-	5,116

Conditional grants received are invested. It should be noted that these funds are only available to pay capital projects which is funded by MIG, INEP, EPWP, etc. in terms of an approved business plan. These funds may not be used for operational expenditure.

Section 8 - Allocation and grant receipts and expenditure

8.1 Supporting Table C6

The municipality's position with regard to grant allocations received on the grant allocations received are set out in the table below.

NC087 Dawid Kruiper - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		56,348	19,493	-	-	3,269	4,851	(1,582)	-32.6%	19,493
Expanded Public Works Programme Integrated Grant		1,113	1,073	-	-	269	268	1	0.3%	1,073
Integrated National Electrification Programme Grant		-	708	-	-	-	177	(177)	-100.0%	708
Local Government Financial Management Grant		3,000	3,000	-	-	3,000	750	2,250	300.0%	3,000
Municipal Infrastructure Grant		-	4,886	-	-	-	1,222	(1,222)	-100.0%	4,886
Regional Bulk Infrastructure Grant		-	7,127	-	-	-	1,782	(1,782)	-100.0%	7,127
Neighbourhood Development Partnership Grant		-	1,957	-	-	-	489	(489)	-100.0%	1,957
Water Services Infrastructure Grant		-	652	-	-	-	163	(163)	-100.0%	652
Equitable Share		62,235	-	-	-	-	-	-	-	-
Provincial Government:		3,954	3,168	-	-	-	792	(792)	-100.0%	3,168
Specify (Add grant description)		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		450	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,004	3,168	-	-	-	792	(792)	-100.0%	3,168
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60,302	22,571	-	-	3,269	5,643	(2,374)	-42.1%	22,571
Capital Transfers and Grants										
National Government:		106,788	92,921	-	8,257	36,516	23,230	13,286	57.2%	92,921
Neighbourhood Development Partnership Grant		20,000	13,043	-	-	10,000	3,261	6,739	206.7%	13,043
Municipal Infrastructure Grant		26,323	23,297	-	-	11,110	5,824	5,286	90.8%	23,297
Integrated National Electrification Programme Grant		25,475	4,717	-	-	1,500	1,179	321	27.2%	4,717
Regional Bulk Infrastructure Grant		24,990	47,516	-	8,257	11,405	11,879	(472)	-4.0%	47,516
Water Services Infrastructure Grant		10,000	4,348	-	-	2,500	1,097	1,413	130.0%	4,348
Provincial Government:		42,931	232	-	-	-	58	(58)	-	232
Specify (Add grant description)		-	232	-	-	-	58	(58)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	-	8,257	36,516	23,288	13,228	56.8%	93,153
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	-	8,257	39,785	28,931	10,854	37.5%	115,724

8.2 Supporting Table C7

The municipality's position with regard to grant expenditure on the grant allocations received are set out in the table below.

NC087 Dawid Kruiper - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73,087	19,403	-	1,825	1,825	4,851	(3,025)	-62.4%	19,403
Expanded Public Works Programme Integrated Grant		907	1,073	-	-	-	268	(268)	-100.0%	1,073
Integrated National Electrification Programme Grant		3,193	708	-	9	9	177	(167)	-94.6%	708
Local Government Financial Management Grant		3,000	3,900	-	-	-	750	(750)	-100.0%	3,000
Municipal Infrastructure Grant		4,298	4,886	-	892	892	1,222	(330)	-27.0%	4,886
Regional Bulk Infrastructure Grant		3,799	7,127	-	349	349	1,782	(1,433)	-80.4%	7,127
Neighbourhood Development Partnership Grant		3,412	1,957	-	575	575	489	86	17.8%	1,957
Water Services Infrastructure Grant		2,244	652	-	-	-	163	(163)	-100.0%	652
Equitable Share		52,235	-	-	-	-	-	-	-	-
Provincial Government:		3,830	2,768	-	473	473	692	(219)	-31.7%	2,768
Specify (Add grant description)		850	-	-	-	-	-	-	-	-
Specify (Add grant description)		2,980	2,768	-	473	473	692	(219)	-31.7%	2,768
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		76,917	22,171	-	2,298	2,298	5,543	(3,245)	-58.5%	22,171
Capital expenditure of Transfers and Grants										
National Government:		104,750	92,921	-	10,236	10,236	23,230	(12,995)	-55.9%	92,921
Neighbourhood Development Partnership Grant		22,749	13,043	-	3,835	3,835	3,261	574	17.6%	13,043
Municipal Infrastructure Grant		20,432	23,297	-	4,012	4,012	5,824	(1,812)	-31.1%	23,297
Integrated National Electrification Programme Grant		21,288	4,717	-	63	63	1,179	(1,116)	-94.6%	4,717
Regional Bulk Infrastructure Grant		25,324	47,516	-	2,324	2,324	11,879	(9,554)	-80.4%	47,516
Water Services Infrastructure Grant		14,957	4,348	-	-	-	1,067	(1,087)	-100.0%	4,348
Provincial Government:		42,931	232	-	-	-	58	(58)	-100.0%	232
Specify (Add grant description)		-	232	-	-	-	58	(58)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		147,681	93,153	-	10,236	10,236	23,288	(13,053)	-56.0%	93,153
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		224,598	115,324	-	12,534	12,534	28,831	(16,297)	-56.5%	115,324

Section 9 - Expenditure on councillor and board members' allowances and employee benefits

9.1 Supporting Table C8

Employee related costs for the month ended 30 September 2022 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,843	4,059	--	--	--	1,015	(1,015)	-100%	4,059
Pension and UIF Contributions		379	718	--	26	79	180	(100)	-56%	718
Medical Aid Contributions		31	65	--	--	--	16	(16)	-100%	65
Motor Vehicle Allowance		18	48	--	7	7	12	(5)	-42%	48
Cellphone Allowance		1,201	1,384	--	109	330	349	(19)	-5%	1,384
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		6,790	6,888	--	893	2,836	1,722	1,214	70%	6,888
Sub Total - Councillors		12,262	13,172	--	1,035	3,352	3,293	59	2%	13,172
% increase	4		7.4%							7.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,419	7,584	--	468	1,434	1,896	(462)	-24%	7,584
Pension and UIF Contributions		355	546	--	39	118	137	(18)	-13%	546
Medical Aid Contributions		147	164	--	11	34	41	(7)	-17%	164
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		645	1,043	--	--	--	261	(261)	-100%	1,043
Motor Vehicle Allowance		1,170	1,357	--	107	322	339	(17)	-5%	1,357
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		1	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		8,737	10,693	--	626	1,909	2,673	(765)	-29%	10,693
% increase	4		22.4%							22.4%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	--	17,810	52,889	54,580	(1,671)	-3%	218,239
Pension and UIF Contributions		37,282	40,875	--	3,232	9,699	10,219	(520)	-5%	40,875
Medical Aid Contributions		20,239	25,265	--	1,331	4,009	6,316	(2,308)	-37%	25,265
Overtime		24,591	22,808	--	2,884	7,166	5,702	1,464	26%	22,808
Performance Bonus		16,855	16,942	--	--	--	4,235	(4,236)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	--	504	1,400	1,242	159	13%	4,966
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		446	437	--	44	111	109	1	1%	437
Other benefits and allowances		8,457	8,742	--	784	2,305	2,186	120	5%	8,742
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		2,711	2,613	--	16	33	653	(620)	-95%	2,613
Post-retirement benefit obligations		9,796	6,270	--	--	--	1,568	(1,568)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	--	26,605	77,611	86,789	(9,179)	-11%	347,158
% increase	4		4.9%							4.9%
Total Parent Municipality		351,842	371,023	--	28,265	82,872	92,756	(9,884)	-11%	371,023

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	629	13,551	-	492	492	13,551	13,058	96.4%	0%
August	3,981	13,643	-	11,057	11,549	27,193	15,645	57.5%	7%
September	3,765	14,408	-	501	12,050	41,602	29,552	71.0%	7%
October	8,184	13,538	-	-	-	55,140	-	-	-
November	7,694	14,088	-	-	-	69,228	-	-	-
December	1,830	13,538	-	-	-	82,766	-	-	-
January	8,125	13,538	-	-	-	96,304	-	-	-
February	9,313	13,588	-	-	-	109,893	-	-	-
March	34,330	13,538	-	-	-	123,431	-	-	-
April	6,037	13,538	-	-	-	136,969	-	-	-
May	11,321	13,538	-	-	-	150,507	-	-	-
June	74,631	13,522	-	-	-	164,029	-	-	-
Total Capital expenditure	169,840	164,029	-	12,050					

The municipality spent R 12.0 or 7% of the 2022/2023 original capital budget

10.2 Supporting Table C13

10.2.1 Supporting Table C13a

NC087 Dawid Kruiper - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		128,420	103,782	-	314	6,843	25,833	18,990	73.5%	103,782
Roads Infrastructure		28,930	8,180	-	256	594	2,045	1,451	70.9%	8,180
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	-	256	594	2,008	1,413	70.4%	8,030
Road Furniture		2,180	150	-	-	-	38	38	100.0%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	-	3	1,590	7,045	5,455	77.4%	28,179
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	-	-	-	1,800	1,800	100.0%	7,200
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	-	3	1,590	5,245	3,655	69.7%	20,979
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	-	55	101	1,768	1,668	84.3%	7,524
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		2,453	450	-	-	-	-	-	-	450
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	-	-	-	668	668	100.0%	2,674
Distribution Points		17,843	4,400	-	55	101	1,100	999	90.8%	4,400
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	-	-	4,558	14,522	9,964	68.6%	58,088
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	-	-	4,558	14,522	9,964	68.6%	58,088
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	-	-	-	452	452	100.0%	1,810
Landfill Sites		-	1,810	-	-	-	452	452	100.0%	1,810
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

The table reflects capital expenditure on new assets.

Community Assets	540	900	-	-	-	225	225	100.0%	900	
Community Facilities	-	500	-	-	-	125	125	100.0%	500	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	500	-	-	-	125	125	100.0%	500	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Abattoir Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	540	400	-	-	-	100	100	100.0%	400	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	540	400	-	-	-	100	100	100.0%	400	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	155	880	-	-	202	220	18	8.3%	880	
Operational Buildings	155	880	-	-	202	220	18	8.3%	880	
Municipal Offices	16	660	-	-	202	165	(37)	-22.2%	660	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	220	-	-	-	55	55	100.0%	220	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	139	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	2,527	-	-	-	-	-	-	-	-	
Services	-	-	-	-	-	-	-	-	-	
Licences and Rights	2,527	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	2,527	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	185	1,414	-	-	-	410	410	100.0%	1,414	
Computer Equipment	185	1,414	-	-	-	410	410	100.0%	1,414	
Furniture and Office Equipment	59	270	-	13	37	110	74	66.8%	270	
Furniture and Office Equipment	59	270	-	13	37	110	74	66.8%	270	
Machinery and Equipment	1,300	921	-	-	53	230	177	75.5%	921	
Machinery and Equipment	1,300	921	-	-	53	230	177	75.5%	921	
Transport Assets	-	8,090	-	-	715	2,540	1,825	71.5%	8,090	
Transport Assets	-	8,090	-	-	715	2,540	1,825	71.5%	8,090	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	133,187	116,257	-	327	7,849	29,568	21,719	73.5%	116,257

10.2.2 Supporting Table C13b

The table reflects capital expenditure on renewal assets.

NC087 Dawid Kruiper - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		6,857	5,600	-	-	191	1,425	1,234	86.6%	5,600
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,274	2,400	-	-	157	600	443	73.9%	2,400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	-	-	157	537	381	70.8%	2,150
Capital Spares		192	250	-	-	-	62	62	100.0%	250
Water Supply Infrastructure		583	2,500	-	-	34	650	616	94.7%	2,500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	-	-	-	88	88	100.0%	350
Pump Stations		483	800	-	-	-	200	200	100.0%	800
Water Treatment Works		-	1,000	-	-	-	275	275	100.0%	1,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	-	-	34	88	53	60.8%	350
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	-	-	-	38	38	100.0%	150
Pump Station		-	150	-	-	-	38	38	100.0%	150
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	550	-	-	-	137	137	100.0%	550
Data Centres		-	550	-	-	-	137	137	100.0%	550
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		800				250	250	100.0%	800	
Community Facilities		200				100	100	100.0%	200	
Halls		200				100	100	100.0%	200	
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		600				150	150	100.0%	600	
Indoor Facilities										
Outdoor Facilities										
Capital Spares		600				150	150	100.0%	600	
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets		636	2,400			600	600	100.0%	2,400	
Operational Buildings		636	2,400			600	600	100.0%	2,400	
Municipal Offices		572	2,400			600	600	100.0%	2,400	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots		64								
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets		15				15	15	100.0%	15	
Service Marks										
Licences and Rights		15				15	15	100.0%	15	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		15				15	15	100.0%	15	
Local Settlement Software Applications										
Unspecified										
Computer Equipment		62	150			38	38	100.0%	150	
Computer Equipment		62	150			38	38	100.0%	150	
Furniture and Office Equipment			5,200			1,300	1,300	100.0%	5,200	
Furniture and Office Equipment			5,200			1,300	1,300	100.0%	5,200	
Machinery and Equipment			150			38	38	100.0%	150	
Machinery and Equipment			150			38	38	100.0%	150	
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	7,555	14,315			191	3,665	3,474	94.8%	14,315

This means existing assets that should have been replaced. If the capital expenditure on the renewal of assets is too high it raises concerns about whether assets are sufficiently maintained and safe guarded.

10.2.3 Supporting Table C13e

The table reflects capital expenditure on upgrading of existing assets.

NC087 Dawid Kruiper - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	2021/22	Budget Year: 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		29,070	23,172		57	3,892	5,793	1,601	32.8%	23,172
Roads Infrastructure			5,000				1,250	1,250	100.0%	5,000
Roads			5,000				1,250	1,250	100.0%	5,000
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure	59	2,404					601	601	100.0%	2,404
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks	59	2,404					601	601	100.0%	2,404
Capital Spares										
Water Supply Infrastructure			2,724				681	681	100.0%	2,724
Dams and Weirs										
Boreholes										
Reservoirs			2,174				543	543	100.0%	2,174
Pump Stations										
Water Treatment Works			550				137	137	100.0%	550
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		29,011	13,043		57	3,892	3,261	(631)	-19.4%	13,043
Pump Station										
Retreatment			13,043				3,261	3,261	100.0%	13,043
Waste Water Treatment Works		6,262								
Outfall Sewers		22,749			57	3,892		(3,892)	#DIV/0!	
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		28	9,906		117	117	2,480	2,363	95.3%	9,906
Community Facilities			7,076		117	117	1,769	1,652	93.4%	7,076
Halls										
Centres										
Crèches										
Clubs/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria			7,076		117	117	1,769	1,652	93.4%	7,076
Police										
Plots										
Public Open Space										
Nature Reserves										
Public Abattoir Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Tax Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		28	2,830				712	712	100.0%	2,830
Indoor Facilities										
Outdoor Facilities		28	2,830				712	712	100.0%	2,830
Capital Spares										

Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	380	-	-	-	95	95	100.0%	380	
Operational Buildings	-	380	-	-	-	95	95	100.0%	380	
Municipal Offices	-	230	-	-	-	58	58	100.0%	230	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	150	-	-	-	38	38	100.0%	150	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	f	29,098	33,457	-	174	4,009	8,368	4,359	52.1%	33,457

10.2.4 Supporting Table C13c

The table reflects repairs and maintenance expenditure by asset class.

NC087 Dawid Kruiper - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,587	6,613	-	199	701	1,653	952	57.6%	6,613
Roads Infrastructure		136	162	-	54	80	41	(39)	-96.7%	162
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	-	54	80	41	(39)	-96.7%	162
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	-	54	141	593	452	76.3%	2,372
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,630	2,172	-	53	138	543	405	74.5%	2,172
LV Networks		2	200	-	2	2	50	48	95.5%	200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	-	91	480	942	463	49.1%	3,769
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	-	32	87	626	538	86.1%	2,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	-	54	366	267	(99)	-37.0%	1,069
Distribution Points		12	200	-	5	27	50	23	46.5%	200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	-	-	2	75	73	97.8%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	-	-	2	75	73	97.8%	300
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1	10	-	-	-	2	2	100.0%	10
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	-	-	-	2	2	100.0%	10

Community Assets	243	1,683	-	30	36	421	385	91.4%	1,683	
Community Facilities	64	591	-	21	21	248	226	91.4%	591	
Halls	0	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	39	340	-	-	-	85	85	100.0%	340	
Cemeteries/Crematoria	26	651	-	21	21	163	141	86.9%	651	
Police	-	-	-	-	-	-	-	-	-	
Ports	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Abandon Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	179	692	-	9	15	173	158	91.5%	692	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	179	692	-	9	15	173	158	91.5%	692	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	201	4,620	-	7	14	1,155	1,141	98.8%	4,620	
Operational Buildings	201	4,620	-	7	14	1,155	1,141	98.8%	4,620	
Municipal Offices	51	4,470	-	7	14	1,117	1,103	98.7%	4,470	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Bulking Plant Offices	-	-	-	-	-	-	-	-	-	
Workshops	150	150	-	-	-	38	38	100.0%	150	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Services	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	14	50	-	-	8	13	4	35.6%	50	
Computer Equipment	14	50	-	-	8	13	4	35.6%	50	
Furniture and Office Equipment	355	242	-	0	1	61	59	98.1%	242	
Furniture and Office Equipment	355	242	-	0	1	61	59	98.1%	242	
Machinery and Equipment	14	144	-	2	3	36	33	91.4%	144	
Machinery and Equipment	14	144	-	2	3	36	33	91.4%	144	
Transport Assets	116	-	-	-	-	-	-	-	-	
Transport Assets	116	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	5,531	13,352	-	239	764	3,338	2,574	77.1%	13,352

The norm for total repairs and maintenance as a percentage of total book value (written down value) is 5% - 8%. Dawid Kruijer Municipality's ratio is 0.1% due to the implementation of GRAP 17 with the higher DRC values.

Section 11 - Other supporting documentation

11.1 Other information

Monthly Budget Statement as per Statement of Financial Performance (Actuals)

NC087 Dawid Kruiper - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
Cash Receipts By Source																
Property rates		10,197	11,814	8,812	10,006	10,006	10,006	10,006	10,006	10,006	10,006	10,006	10,006	120,070	126,334	150,958
Service charges - electricity revenue		29,983	33,033	25,913	29,220	29,220	29,220	29,220	29,220	29,220	29,220	29,220	29,220	350,635	372,878	386,306
Service charges - water revenue		5,509	5,380	5,025	6,239	6,239	6,239	6,239	6,239	6,239	6,239	6,239	6,239	74,873	78,169	81,611
Service charges - sanitation revenue		3,823	4,022	3,772	3,593	3,593	3,593	3,593	3,593	3,593	3,593	3,593	3,593	43,119	45,100	47,065
Service charges - refuse		3,162	3,248	3,096	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	40,417	42,196	44,052
Rental of facilities and equipment		885	185	818	499	499	499	499	499	499	499	499	499	5,965	5,232	5,467
Interest earned - external investments		-	26	27	167	167	167	167	167	167	167	167	167	2,000	2,088	2,182
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		46	37	47	353	353	353	353	353	353	353	353	353	4,241	4,427	4,637
Licences and permits		122	200	132	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		199	284	213	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		41,629	3,271	1	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	132,229	140,437	150,780
Other revenue		1,003	3,973	1,541	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	17,983	18,206	19,025
Cash Receipts by Source		98,558	65,453	50,399	65,929	65,929	65,929	65,929	65,929	65,929	65,929	65,929	65,929	791,142	834,068	875,992
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		26,813	1,447	7,852	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	93,153	97,497	105,721
Transfers and subsidies - capital (monetary allocations) (National/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-	-	-	-	16,200	14,200	7,000
Increase (decrease) in consumer deposits		110	111	(34)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		123,481	67,011	58,217	73,691	73,691	73,691	73,691	73,691	73,691	73,691	73,691	73,691	900,496	945,764	987,813
Cash Payments by Type																
Employee related costs		-	-	-	31,130	31,130	31,130	31,130	31,130	31,130	31,130	31,130	31,130	373,563	390,109	407,528
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	12,271	11,515	11,923
Bulk purchases - Electricity		-	11	-	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	21,261	256,128	260,687	308,789
Acquisitions - water & other inventory		275	-	-	3,425	3,425	3,425	3,425	3,425	3,425	3,425	3,425	3,425	41,101	53,846	55,118
Contracted services		-	-	-	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	35,366	32,873	33,734
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		22,471	17,520	936	5,119	5,119	5,119	5,119	5,119	5,119	5,119	5,119	5,119	56,258	58,258	60,161
Cash Payments by Type		22,746	17,532	936	64,989	64,989	64,989	64,989	64,989	64,989	64,989	64,989	64,989	774,887	827,198	876,152
Other Cash Flows/Payments by Type																
Capital assets		3,278	8,584	386	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	154,028	139,785	144,601
Repayment of borrowing		-	588	299	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		3,278	9,172	685	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	154,028	139,785	144,601
Total Cash Payments by Type		26,024	26,704	1,621	78,658	78,658	78,658	78,658	78,658	78,658	78,658	78,658	78,658	938,915	966,983	1,021,253
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:		14,320	111,777	152,004	208,600	203,633	199,667	192,700	182,734	183,768	178,801	173,835	169,869	55,519	45,367	24,478
Cash/cash equivalents at the month/year end:		111,777	152,004	208,600	203,633	199,667	192,700	182,734	183,768	178,801	173,835	169,869	165,903	45,367	24,478	(2,263)

The table indicates the monthly cash flow position of the municipality. For July 2022 - June 2023 actual cash flow figures are indicated.

Section 12 - Municipal manager's quality certification

QUALITY CERTIFICATE

I, Elias Ntoba, the municipal manager of Dawid Kruiper Municipality, hereby certify that:

(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of September 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

E Ntoba
Municipal Manager of Dawid Kruiper Municipality (NC087)

13 October 2022