



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

APRIL 2023

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 April 2023.

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.



ENZOBA
MUNICIPAL MANAGER

15 May 2023

Table of Contents

Table of Contents	3
Glossary	4
PART 1 - IN-YEAR REPORT	6
Section 1 - Mayor's Report	6
Section 2 - Resolutions	6
Section 3 - Executive Summary	7
Section 4 - In-year budget statement tables	9
PART 2 - SUPPORTING DOCUMENTATION	18
Section 5 - Debtors' analysis.....	18
Section 6 - Creditors' analysis.....	19
Section 7 - Investment portfolio analysis	20
Section 8 - Allocation and grant receipts and expenditure	21
Section 9 - Expenditure on councillor and board members allowances and employee benefits.....	23
Section 10 - Capital programme performance	24
Section 11 - Other supporting documentation	33
Section 12 - Municipal manager's quality certification	34

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 received an unqualified audit opinion with other matters for the 2021/2022 financial year.

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 April 2023.

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 75% of the adjustment budget, a negative variance of 12% 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 37%.

Cash Flow

Cash and cash equivalents had a cash outflow of R 18.6 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.

The cash flow items were addressed during the draft budget of 2023/2024. Training was provided to both Mrs. Louw and Mr. Strauss.

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 - M10 April

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	123,091	127,495	130,616	9,954	112,644	107,806	4,838	4%	130,616
Service charges	493,460	543,858	512,903	48,181	419,961	437,888	(17,927)	-4%	512,903
Investment revenue	946	2,005	1,029	470	1,297	1,183	114	10%	1,029
Transfers and subsidies	119,582	129,312	130,111	2,288	117,018	108,224	8,794	8%	130,111
Other own revenue	138,141	160,203	129,851	2,455	26,391	118,326	(91,935)	-78%	129,851
Total Revenue (excluding capital transfers and contributions)	875,221	962,872	904,510	63,348	677,311	773,427	(96,117)	-12%	904,510
Employee costs	339,594	357,851	340,581	24,193	261,686	289,599	(27,914)	-10%	340,581
Remuneration of Councilors	12,262	13,172	13,050	1,053	10,933	10,916	17	0%	13,050
Depreciation & asset impairment	91,430	90,455	91,247	-	-	75,775	(75,775)	-100%	91,247
Finance charges	11,478	12,541	14,463	945	8,488	11,412	(2,924)	-26%	14,463
Inventory consumed and bulk purchases	282,158	296,230	297,182	23,134	208,206	247,435	(39,229)	-16%	297,182
Transfers and subsidies	451	1,908	1,225	46	927	1,249	(322)	-26%	1,225
Other expenditure	124,185	124,305	128,744	3,781	47,462	105,725	(58,262)	-55%	128,744
Total Expenditure	861,559	896,463	886,492	53,153	537,701	742,111	(204,410)	-28%	886,492
Surplus/(Deficit)	13,661	66,410	18,019	10,195	139,609	31,316	108,293	346%	18,019
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	95,867	11,411	36,211	79,102	#####	-54%	95,867
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 - a2)	42,931	-	2,045	-	2	1,023	(1,021)	-100%	2,045
Surplus/(Deficit) after capital transfers & contributions	161,445	159,563	115,931	21,605	175,822	111,441	64,381	58%	115,931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,445	159,563	115,931	21,605	175,822	111,441	64,381	58%	115,931
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	161,051	12,154	87,402	139,321	(51,919)	-37%	161,051
Capital transfers recognised	149,120	93,153	96,047	6,416	69,549	80,069	(10,420)	-13%	96,047
Borrowing	10,118	16,200	18,200	4,058	4,352	16,355	(12,003)	-73%	18,200
Internally generated funds	10,603	54,676	46,804	1,680	13,401	42,829	(29,428)	-69%	46,804
Total sources of capital funds	169,840	164,029	161,051	12,154	87,402	139,253	(51,851)	-37%	161,051
Financial position									
Total current assets	137,908	167,911	169,690	-	250,095	-	-	-	169,690
Total non-current assets	2,764,397	2,789,068	2,784,508	-	2,851,744	-	-	-	2,784,508
Total current liabilities	235,961	107,418	321,208	-	261,877	-	-	-	321,208
Total non-current liabilities	327,378	338,749	336,226	-	325,311	-	-	-	336,226
Community wealth/Equity	2,339,237	2,510,813	2,295,426	-	2,514,650	-	-	-	2,295,426
Cash flows									
Net cash from (used) operating	453,392	109,728	147,033	14,549	510,075	112,317	(397,758)	-354%	147,033
Net cash from (used) investing	(127,984)	(164,029)	(146,592)	(17,001)	(94,825)	(127,972)	(33,148)	28%	(146,592)
Net cash from (used) financing	13,655	16,200	-	16,223	13,411	(17,432)	(30,843)	177%	-
Cash/cash equivalents at the month/year end	365,787	45,517	27,166	-	442,981	(6,363)	(449,344)	7062%	14,761
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	48,979	12,229	9,291	7,868	7,031	7,043	35,567	177,441	305,449
Creditors Age Analysis									
Total Creditors	10,903	8,098	42,915	2,040	18,438	1,165	1,566	19,404	104,416

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) - M10 April

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									
Revenue - Functional										
<i>Governance and administration</i>		385,254	378,274	353,246	11,822	233,999	302,714	(68,716)	-23%	353,246
Executive and council		-	26,435	-	-	-	8,812	(8,812)	-100%	-
Finance and administration		385,254	351,839	353,246	11,822	233,999	293,903	(59,904)	-20%	353,246
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	12,763	598	9,404	11,807	(2,402)	-20%	12,763
Community and social services		4,094	3,426	3,837	234	2,607	3,088	(481)	-16%	3,837
Sport and recreation		691	1,816	1,276	7	768	1,243	(475)	-38%	1,276
Public safety		7,713	10,553	7,450	358	6,029	7,243	(1,213)	-17%	7,450
Housing		850	400	200	-	-	233	(233)	-100%	200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	39,417	9,019	27,444	31,925	(4,480)	-14%	39,417
Planning and development		32,697	36,183	39,417	9,019	27,444	31,925	(4,480)	-14%	39,417
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,702	625,371	596,996	53,318	442,675	507,105	(64,430)	-13%	596,996
Energy sources		359,025	379,323	347,049	34,268	282,540	300,116	(17,575)	-6%	347,049
Water management		116,970	86,581	83,132	8,737	61,247	70,426	(9,179)	-13%	83,132
Waste water management		74,666	116,097	121,435	6,674	61,132	99,387	(38,254)	-38%	121,435
Waste management		41,040	43,460	45,380	3,638	37,754	37,176	578	2%	45,380
<i>Other</i>	4	2	3	0	1	1	1	0	42%	0
Total Revenue - Functional	2	1,023,004	1,056,026	1,002,422	74,759	713,523	853,552	(140,029)	-16%	1,002,422
Expenditure - Functional										
<i>Governance and administration</i>		276,960	271,661	295,740	15,299	162,153	239,080	(76,927)	-32%	295,740
Executive and council		51,630	55,374	51,034	2,470	28,697	43,975	(15,277)	-35%	51,034
Finance and administration		221,289	211,980	240,419	12,501	130,055	191,526	(61,471)	-32%	240,419
Internal audit		4,041	4,307	4,287	328	3,400	3,679	(179)	-5%	4,287
<i>Community and public safety</i>		92,214	108,416	87,374	5,754	67,434	79,126	(11,692)	-15%	87,374
Community and social services		11,047	14,845	12,636	488	7,816	11,266	(3,451)	-31%	12,636
Sport and recreation		35,882	43,828	33,914	2,174	23,714	30,866	(7,152)	-23%	33,914
Public safety		40,017	44,304	35,460	2,699	31,765	32,498	(732)	-2%	35,460
Housing		5,268	5,440	5,364	394	4,139	4,495	(357)	-8%	5,364
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	61,826	2,385	23,081	50,666	(27,586)	-54%	61,826
Planning and development		12,253	14,358	14,145	781	8,397	11,903	(3,506)	-29%	14,145
Road transport		44,699	44,769	47,681	1,605	14,683	39,763	(24,080)	-62%	47,681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	437,668	29,374	281,991	370,051	(88,059)	-24%	437,668
Energy sources		296,300	299,869	300,240	20,525	204,614	250,119	(45,505)	-18%	300,240
Water management		67,671	69,806	69,474	5,045	36,391	58,006	(21,615)	-37%	69,474
Waste water management		36,506	37,600	37,466	2,069	23,652	30,966	(7,314)	-24%	37,466
Waste management		31,181	46,247	30,489	1,736	17,335	30,960	(13,625)	-44%	30,489
<i>Other</i>		3,774	3,737	3,883	340	3,042	3,187	(145)	-5%	3,883
Total Expenditure - Functional	3	861,559	896,463	886,492	53,153	537,701	742,111	(204,410)	-28%	886,492
Surplus/ (Deficit) for the year		161,445	159,563	115,931	21,605	175,822	111,441	64,381	58%	115,931

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) - M10 April

Vote Description	Ref	2021/22 Audited Outcome	Budget Year		Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget						
R thousands										
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	26,435	-	-	-	8,812	(8,812)	-100.0%	-
Vote 2 - CORPORATE SERVICES		114,123	107,437	102,187	363	3,233	86,906	(83,673)	-96.3%	102,187
Vote 3 - FINANCIAL SERVICES		228,887	244,452	251,726	11,503	231,175	207,347	23,828	11.5%	251,726
Vote 4 - COMMUNITY SERVICES		52,712	57,906	56,727	4,191	46,649	47,692	(1,043)	-2.2%	56,727
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		360,010	379,323	347,049	34,268	282,540	300,116	(17,575)	-5.9%	347,049
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	204,690	15,411	122,475	169,908	(47,432)	-27.9%	204,690
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	40,043	9,021	27,451	32,772	(5,321)	-16.2%	40,043
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,023,004	1,056,026	1,002,422	74,759	713,523	853,552	(140,029)	-16.4%	1,002,422
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	54,920	57,363	54,846	2,789	31,950	46,544	(14,594)	-31.4%	54,846
Vote 2 - CORPORATE SERVICES		41,180	46,787	44,389	2,719	27,330	37,790	(10,460)	-27.7%	44,389
Vote 3 - FINANCIAL SERVICES		112,055	100,823	121,100	4,458	57,349	94,064	(36,715)	-39.0%	121,100
Vote 4 - COMMUNITY SERVICES		135,708	164,488	131,121	8,775	93,908	120,865	(26,956)	-22.3%	131,121
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,903	330,199	341,854	23,204	225,865	281,086	(55,221)	-19.6%	341,854
Vote 7 - CIVIL ENGINEERING SERVICES		159,682	164,295	167,894	9,664	84,444	139,112	(54,669)	-39.3%	167,894
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	25,287	1,544	16,854	22,649	(5,795)	-25.6%	25,287
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	861,559	896,463	886,492	53,153	537,701	742,111	(204,410)	-27.5%	886,492
Surplus/ (Deficit) for the year	2	161,445	159,563	115,931	21,605	175,822	111,441	64,381	57.8%	115,931

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.

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 75% of the adjustment budget and a negative variance of 13% of the year-to-date original budget.

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

- Agency Services (69%) - Income from agency services more than budgeted. Historical information was used for budget purposes;
- Interest Earned - Outstanding Debtors (24%) - Increase in interest levied due to outstanding accounts;
- Interest Earned - External Investments (10%) - Increase in interest earned due to increase in cash and cash equivalents; and
- Transfers and Subsidies (8%) - Recognition of operational expenditure transferred to revenue.

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

- Gains (102%) - Cancellation of erf resulted in selling price being reimbursed;
- Licences and Permits (41%) - Revenue less than budgeted for due to less vehicles being sold and offices not working during load shedding. Funds are available on the capital budget for solar electricity for the traffic offices;
- Other Revenue (15%) - Other Revenue is ad-hoc revenue and recognised when it occurs;
- Rental of Facilities and Equipment (7%) - Eiland Resort not billed as the agreement is still awaited resulted in revenue budget not yet realised. This may result in completeness of revenue; and
- Service Charges - Water (8%) - Replacement of water meters takes longer than expected and flat rate being billed for faulty meters not yet replaced due to no water meters available.

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 39.0% of actual revenue levied for the year to date.

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

- Losses (107%) - A journal will be passed to gains in order to correct the negative amount;
- Depreciation and Asset Impairment (100%) - Will reflect transactions once asset module is 100% in use;
- 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;
- Contracted Services (46%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (29%) - Decrease in expenditure due to savings controls implemented;
- Other Expenditure (28%) - Decrease in expenditure due to invoices not being received for processing;
- Transfers and Subsidies (26%) - Being awarded on an ad-hoc bases as request occurs;
- Finance Charges (26%) - Finance charges budgeted over 12 months. New loan budgeted for;
- Bulk Electricity - Electricity (14%) - Decrease in purchases due to load shedding; and
- Employee Related Costs (10%) - Provisions on salary cost relating to GRAP 25 will only be processed during the compilation of the 2022/2023 AFS.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Vote 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										
Revenue By Source										
Property rates		123,091	127,495	130,616	9,954	112,644	107,806	4,838	4%	130,616
Service charges - electricity revenue		334,175	373,526	342,423	34,124	281,730	295,870	(14,140)	-5%	342,423
Service charges - water revenue		72,701	80,508	74,879	6,462	58,971	64,276	(5,305)	-8%	74,879
Service charges - sanitation revenue		45,544	46,364	50,221	3,956	41,505	40,565	940	2%	50,221
Service charges - refuse revenue		41,040	43,460	45,380	3,638	37,754	37,176	578	2%	45,380
Rental of facilities and equipment		5,625	6,436	6,485	289	4,825	5,380	(563)	-10%	6,485
Interest earned - external investments		946	2,005	1,029	470	1,297	1,183	114	10%	1,029
Interest earned - outstanding debtors		5,187	5,000	9,273	982	7,789	6,300	1,486	24%	9,273
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	3,952	187	3,293	3,389	(96)	-3%	3,952
Licences and permits		1,939	4,651	1,796	125	1,444	2,448	(1,004)	-41%	1,796
Agency services		2,091	-	2,119	152	1,796	1,060	736	69%	2,119
Transfers and subsidies		119,582	129,312	130,111	2,288	117,018	108,224	8,794	8%	130,111
Other revenue		11,109	15,840	10,191	637	8,818	10,376	(1,557)	-15%	10,191
Gains		108,593	124,035	96,035	83	(1,575)	89,363	(90,937)	-102%	96,035
Total Revenue (excluding capital transfers and contributions)		875,221	962,872	904,510	63,348	677,311	773,427	(96,117)	-12%	904,510
Expenditure By Type										
Employee related costs		339,584	357,851	340,581	24,193	261,686	289,599	(27,914)	-10%	340,581
Remuneration of councillors		12,262	13,172	13,050	1,053	10,933	10,916	17	0%	13,050
Debt impairment		41,482	26,700	45,000	18	214	31,400	(31,186)	-99%	45,000
Depreciation & asset impairment		91,430	90,455	91,247	-	-	75,775	(75,775)	-100%	91,247
Finance charges		11,478	12,541	14,463	945	8,488	11,412	(2,924)	-26%	14,463
Bulk purchases - electricity		248,180	255,129	255,130	18,361	183,368	212,501	(29,132)	-14%	255,130
Inventory consumed		33,977	41,101	42,052	4,773	24,838	34,935	(10,097)	-26%	42,052
Contracted services		20,559	36,366	28,365	1,329	13,944	26,056	(12,112)	-46%	28,365
Transfers and subsidies		451	1,908	1,225	46	927	1,249	(322)	-26%	1,225
Other expenditure		46,152	57,939	53,779	2,435	33,442	46,369	(12,926)	-28%	53,779
Losses		15,992	3,300	1,600	-	(138)	1,930	(2,038)	-107%	1,600
Total Expenditure		861,559	896,463	886,492	53,153	537,701	742,111	(204,410)	-28%	886,492
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13,661	66,410	18,019	10,195	139,609	31,316	108,293	0	18,019
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	95,867	11,411	36,211	79,102	(42,891)	(0)	95,867
Transfers and subsidies - capital (in-kind - all)		-	-	43	-	-	22	(22)	(0)	43
Surplus/(Deficit) after capital transfers & contributions		42,931	-	2,002	-	2	1,001	(999)	(0)	2,002
Taxation		161,445	159,563	115,931	21,605	175,822	111,441	-	-	115,931
Surplus/(Deficit) after taxation		161,445	159,563	115,931	21,605	175,822	111,441	-	-	115,931
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,445	159,563	115,931	21,605	175,822	111,441	-	-	115,931
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,445	159,563	115,931	21,605	175,822	111,441			115,931

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 37% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10

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	-	-	-	12	(12)	-100%	-
Vote 2 - CORPORATE SERVICES		589	2,230	1,305	29	408	1,480	(1,073)	-72%	1,305
Vote 3 - FINANCIAL SERVICES		8,941	6,957	5,282	38	2,858	5,071	(2,213)	-44%	5,282
Vote 4 - COMMUNITY SERVICES		893	6,904	2,566	-	256	3,674	(3,418)	-93%	2,566
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	36,009	4,240	9,805	29,935	(20,130)	-67%	36,009
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	86,115	87,534	4,921	56,829	75,776	(18,947)	-25%	87,534
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	28,355	2,925	17,247	23,373	(6,126)	-26%	28,355
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	169,840	164,029	161,051	12,154	87,402	139,321	(51,919)	-37%	161,051
Total Capital Expenditure		169,840	164,029	161,051	12,154	87,402	139,321	(51,919)	-37%	161,051
Capital Expenditure - Functional Classification										
Governance and administration										
Executive and council		10,561	17,556	12,704	67	4,203	12,515	(8,312)	-66%	12,704
Finance and administration		-	36	-	-	-	12	(12)	-100%	-
Internal audit		10,561	17,520	12,704	67	4,203	12,503	(8,300)	-66%	12,704
Community and public safety										
Community and social services		892	7,254	2,292	-	183	2,654	(2,471)	-93%	2,292
Sport and recreation		69	1,262	900	-	13	925	(912)	-99%	900
Public safety		588	4,230	752	-	119	812	(693)	-85%	752
Housing		245	1,762	640	-	50	917	(666)	-95%	640
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services										
Planning and development		40,081	33,164	36,455	2,925	17,566	30,332	(12,766)	-42%	36,455
Road transport		20,017	27,910	28,355	2,925	17,247	23,563	(6,316)	-27%	28,355
Environmental protection		20,065	5,254	8,100	-	319	6,769	(6,450)	-95%	8,100
Trading services										
Energy services		118,315	106,025	109,600	9,162	65,451	93,810	(28,360)	-30%	109,600
Water management		27,838	24,354	30,165	4,240	8,941	24,201	(15,260)	-63%	30,165
Waste water management		20,889	12,928	15,454	1,249	5,217	14,205	(8,988)	-63%	15,454
Waste management		69,588	66,933	63,980	3,673	51,293	54,801	(3,508)	-6%	63,980
Other		-	1,810	-	-	-	603	(603)	-100%	-
Total Capital Expenditure - Functional Classification	3	169,840	164,029	161,051	12,154	87,402	139,321	(51,919)	-37%	161,051
Funded by:										
National Government		106,121	92,921	94,899	6,406	69,420	79,087	(9,667)	-12%	94,899
Provincial Government		43,000	232	1,103	10	227	846	(720)	-76%	1,103
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	45	-	2	36	(34)	-95%	45
Transfers recognised - capital		149,120	93,153	96,047	6,416	69,649	80,069	(10,420)	-13%	96,047
Borrowing	6	10,118	16,200	18,200	4,058	4,352	16,355	(12,003)	-73%	18,200
Internally generated funds		10,603	54,675	46,804	1,680	13,401	42,829	(29,428)	-69%	46,804
Total Capital Funding		169,840	164,029	161,051	12,154	87,402	139,253	(51,851)	-37%	161,051

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	64,402	32,222	64,402
Call investment deposits		4,936	22,842	22,842	11,211	22,842
Consumer debtors		84,875	79,901	(29,997)	140,837	(29,997)
Other debtors		30,807	34,695	96,200	49,013	96,200
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	16,244	16,812	16,244
Total current assets		137,908	167,911	169,690	250,095	169,690
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		1,027,682	985,129	987,111	1,027,682	987,111
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,726,179	1,795,404	1,788,861	1,813,525	1,788,861
Biological		-	-	-	-	-
Intangible		6,027	4,026	4,026	6,027	4,026
Other non-current assets		4,509	4,509	4,509	4,509	4,509
Total non current assets		2,764,397	2,789,068	2,784,508	2,851,744	2,784,508
TOTAL ASSETS		2,902,306	2,956,979	2,954,198	3,101,838	2,954,198
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2,706)	-
Consumer deposits		16,787	17,432	17,432	16,704	17,432
Trade and other payables		182,932	89,986	266,784	211,637	266,784
Provisions		36,242	-	36,992	36,242	36,992
Total current liabilities		235,961	107,418	321,208	261,877	321,208
Non current liabilities						
Borrowing		88,521	100,353	83,053	89,942	83,053
Provisions		238,857	238,395	253,173	235,368	253,173
Total non current liabilities		327,378	338,749	336,226	325,311	336,226
TOTAL LIABILITIES		563,339	446,167	657,434	587,188	657,434
NET ASSETS	2	2,338,967	2,510,813	2,296,764	2,514,650	2,296,764
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,339,237	2,510,813	2,295,426	2,514,650	2,295,426
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,339,237	2,510,813	2,295,426	2,514,650	2,295,426

It should be noted that our liabilities exceed our current assets with R 11.8 million (March 2023: R 36.1 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: 0.96:1.00 (March 2023: 0.87:1.00).

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 - M10 April

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	122,554	8,001	102,101	101,301	800	1%	122,554
Service charges		451,163	509,043	532,955	37,894	431,643	436,159	(4,516)	-1%	532,955
Other revenue		94,959	27,809	24,567	1,498	26,767	21,553	5,214	24%	24,567
Transfers and Subsidies - Operational		72,687	132,220	129,112	0	112,324	108,629	3,695	3%	129,112
Transfers and Subsidies - Capital		99,641	93,153	94,961	-	108,276	78,532	29,744	38%	94,961
Interest		-	2,000	345	61	275	839	(564)	-67%	345
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(373,303)	(762,296)	(754,639)	(32,904)	(271,310)	(629,194)	(357,883)	57%	(754,639)
Finance charges		-	(12,271)	(2,823)	-	-	(5,502)	(5,502)	100%	(2,823)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		453,392	109,728	147,033	14,549	510,075	112,317	(397,758)	-354%	147,033
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)	(146,592)	(17,001)	(94,825)	(127,972)	(33,148)	26%	(146,592)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	(146,592)	(17,001)	(94,825)	(127,972)	(33,148)	26%	(146,592)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	-	16,200	16,200	8,100	8,100	100%	-
Increase (decrease) in consumer deposits		(645)	-	-	23	(83)	(25,532)	25,449	-100%	-
Payments										
Repayment of borrowing		-	-	-	-	(2,706)	-	2,706	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	-	16,223	13,411	(17,432)	(30,843)	177%	-
NET INCREASE/ (DECREASE) IN CASH HELD		339,063	(38,101)	441	13,772	428,661	(33,087)			441
Cash/cash equivalents at beginning:		26,724	83,618	26,724		14,320	26,724			14,320
Cash/cash equivalents at month/year end:		385,787	45,517	27,165		442,981	(6,363)			14,761

Reporting in terms of Section 11 of the MFMA:

Bank Reconciliation	
30 April 2023	
Cash book balance as at 1 April 2023	44,185,085.18
Receipts	58,708,579.36
Payments	(77,268,132.50)
Positive Cash book balance as at 30 April 2023	25,625,532.04
Outstanding Deposits	43,345,207.74
Bank Balance as at 30 April 2023	68,970,739.78

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 - M10 April

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7,598	2,510	2,151	2,084	1,727	1,735	8,370	31,710	57,888	45,627	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,489	3,110	1,538	759	574	688	2,947	18,407	49,512	23,375	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8,479	1,692	1,382	1,228	1,115	1,058	7,945	30,886	53,794	42,241	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,262	1,512	1,284	1,186	1,117	1,097	5,114	28,476	44,047	35,569	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,609	1,700	1,519	1,423	1,389	1,368	6,254	39,269	57,031	49,803	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1,019	874	830	786	734	711	2,633	14,117	21,915	19,192	-	-
Recoverable - unauthorised, irregular, useless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,124	832	587	389	375	285	2,104	14,467	21,264	17,721	-	-
Total By Income Source	2000	48,979	12,229	9,291	7,858	7,031	7,043	35,567	177,441	305,449	234,950	-	-
2022/23 - totals only		44,779	10,654	7,205	6,282	6,482	5,334	24,122	141,977	245,945	184,297	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	48,979	12,229	9,291	7,858	7,031	7,043	35,567	177,441	305,449	234,950	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	48,979	12,229	9,291	7,858	7,031	7,043	35,567	177,441	305,449	234,950	-	-

The total outstanding debtors for March 2023 are R 305.4 (March 2022: R 295.1 million) million.

Debt recovered from employees unlawfully appointed, as per Court Case, was levied on consumer debtors, as well as debt recovered from electricity theft.

The implementation of the new recovery system by Ontec will result in more revenue being collected. The proposed date of implementation is 1 June 2023.

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 - M10 April

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		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	1,223	695	42,772	-	18,438	-	363	13,354	76,845	12,905	
Bulk Water	0200	1,449	6,864	-	-	-	-	-	2,057	10,371	3,437	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	447	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	8,228	529	43	39	0	1,165	1,021	3,993	15,018	13,525	
Auditor General	0800	-	-	-	2,001	-	-	182	-	2,183	2,855	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	10,900	8,088	42,815	2,040	18,438	1,165	1,566	19,404	104,416	33,168	

An amount of R 104.4 million is outstanding of which R 93.5 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 April 2023 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 11.3 million and ended with R 11.4 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M10 April

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 - 1100529419823		Monthly	Call Account	Yes	Variable	8.35	0	0		5,214	35			5,250
	Gandrod - 11000589044		Monthly	Call Account	Yes	Variable	8,25	0	0		10	0			10
	ABSA Bank - 985417339		Monthly	Call Account	Yes	Variable	8,4	0	0		6,095	24			6,110
	Municipality sub-total										11,309	60			11,369
	Entities														
	Entities sub-total														
	TOTAL INVESTMENTS AND INTEREST	2									11,309				11,369

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 - M10 April

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:	1,2									
Operating Transfers and Grants										
National Government:		56,348	19,403	20,226	-	4,073	16,581	(12,508)	-75.4%	20,226
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,299	-	1,073	1,007	66	6.5%	1,299
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	2,500	500	20.0%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	4,072	(4,072)	-100.0%	4,886
Neighbourhood Development Partnership Grant		-	1,957	2,700	-	-	2,002	(2,002)	-100.0%	2,700
Provincial Government:		3,954	3,168	2,768	-	1,500	2,440	(940)	-38.5%	2,768
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60,302	22,571	22,994	-	5,573	19,021	(13,448)	-70.7%	22,994
Capital Transfers and Grants										
National Government:		106,788	92,921	94,899	-	108,875	78,423	30,451	38.8%	94,899
Neighbourhood Development Partnership Grant		20,000	13,043	18,002	-	26,864	13,349	13,515	101.2%	18,002
Municipal Infrastructure Grant		26,323	23,297	23,500	-	28,183	19,516	8,667	44.4%	23,500
Integrated National Electrification Programme Grant		25,475	4,717	3,429	-	7,425	3,287	4,138	125.9%	3,429
Provincial Government:		42,931	232	62	-	-	108	(108)	-	62
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	94,961	-	108,875	78,532	30,343	38.6%	94,961
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	117,955	-	114,448	97,552	16,895	17.3%	117,955

8.2 Supporting Table SC7

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 - M10 April

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	20,226	2,112	8,379	16,581	(8,202)	-49.5%	20,226
Expanded Public Works Programme Integrated Grant		907	1,073	1,299	-	-	1,007	(1,007)	-100.0%	1,299
Integrated National Electrification Programme Grant		3,193	708	845	3	24	659	(635)	-96.4%	845
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	1,815	2,500	(885)	-27.4%	3,000
Municipal Infrastructure Grant		4,298	4,886	4,886	1,455	3,679	4,072	(393)	-9.6%	4,886
Neighbourhood Development Partnership Grant		3,412	1,957	2,700	355	2,211	2,002	209	10.4%	2,700
Provincial Government:		3,830	2,768	2,788	176	1,911	2,322	(411)	-17.7%	2,788
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		76,917	22,171	23,014	2,288	10,290	18,903	(8,613)	-45.6%	23,014
Capital expenditure of Transfers and Grants										
National Government:		104,750	92,921	94,899	11,411	36,198	78,423	(42,225)	-53.8%	94,899
Neighbourhood Development Partnership Grant		22,749	13,043	18,002	2,364	14,743	13,349	1,394	10.4%	18,002
Municipal Infrastructure Grant		20,432	23,297	23,500	7,053	16,998	19,516	(2,518)	-12.9%	23,500
Integrated National Electrification Programme Grant		21,288	4,717	3,429	20	158	3,287	(3,128)	-95.2%	3,429
Provincial Government:		42,931	232	2,967	-	-	1,679	(1,679)	-100.0%	2,967
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	45	-	-	23	(23)	-100.0%	45
Total capital expenditure of Transfers and Grants		147,681	93,153	97,912	11,411	36,198	80,125	(43,927)	-54.8%	97,912
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		224,598	115,324	120,926	13,699	46,488	99,027	(52,539)	-53.1%	120,926

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 April 2023 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,843	4,059	-	-	2,681	1,353	1,328	98%	-
Pension and UIF Contributions		379	718	306	29	262	392	(130)	-33%	306
Medical Aid Contributions		31	65	-	-	-	22	(22)	-100%	-
Motor Vehicle Allowance		18	48	70	7	56	51	5	10%	70
Cellphone Allowance		1,201	1,394	1,366	112	1,142	1,148	(6)	-1%	1,366
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	11,307	906	6,792	7,950	(1,158)	-15%	11,307
Sub Total - Councillors		12,262	13,172	13,050	1,053	10,933	10,916	17	0%	13,050
% increase	4		7.4%	6.4%						6.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,419	7,584	5,921	468	5,076	5,488	(412)	-8%	5,921
Pension and UIF Contributions		355	546	473	40	394	418	(24)	-6%	473
Medical Aid Contributions		147	164	137	12	114	123	(9)	-7%	137
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	861	-	-	778	(778)	-100%	861
Motor Vehicle Allowance		1,170	1,357	1,174	95	985	1,039	(55)	-5%	1,174
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,737	10,693	8,565	614	6,569	7,847	(1,278)	-16%	8,565
% increase	4		22.4%	-2.0%						-2.0%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	201,802	16,217	173,727	173,647	80	0%	201,802
Pension and UIF Contributions		37,282	40,875	38,658	3,136	32,104	32,954	(850)	-3%	38,658
Medical Aid Contributions		20,239	25,265	22,426	1,353	13,375	19,635	(6,260)	-32%	22,426
Overtime		24,591	22,808	30,518	1,916	24,003	22,862	1,141	5%	30,518
Performance Bonus		16,855	16,942	16,942	-	-	14,119	(14,119)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	5,427	436	4,720	4,369	351	8%	5,427
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	418	39	358	355	3	1%	418
Other benefits and allowances		8,457	8,742	6,855	452	6,719	6,341	377	6%	6,855
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,693	30	111	2,242	(2,131)	-95%	2,693
Post-retirement benefit obligations	2	9,796	6,270	6,270	-	-	5,225	(5,225)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	332,008	23,579	255,116	281,748	(26,632)	-9%	332,008
% increase	4		4.9%	0.4%						0.4%
Total Parent Municipality		351,842	371,823	353,622	25,247	272,618	300,511	(27,893)	-9%	353,622

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	13,551	492	492	13,551	13,058	96.4%	0%
August	3,981	13,643	13,643	11,057	11,549	27,193	15,645	57.5%	7%
September	3,765	14,408	15,688	9,210	20,759	42,882	22,123	51.6%	13%
October	8,184	13,538	14,818	21,180	41,939	57,700	15,761	27.3%	26%
November	7,694	14,088	15,368	5,333	47,272	73,069	25,797	35.3%	29%
December	1,830	13,538	14,818	11,544	58,817	87,887	29,071	33.1%	36%
January	8,125	13,538	15,044	5,247	64,063	102,932	38,868	37.8%	39%
February	9,313	13,588	14,643	3,695	67,758	117,574	49,816	42.4%	41%
March	34,330	13,538	10,873	7,490	75,248	128,448	53,199	41.4%	46%
April	6,037	13,538	10,873	12,154	87,402	139,321	51,919	37.3%	0
May	11,321	13,538	10,873	-	-	150,194	-	-	-
June	74,631	13,522	10,857	-	-	161,051	-	-	-
Total Capital expenditure	169,840	164,029	161,051	87,402					

The municipality spent R 87.4 or 54% of the 2022/2023 original capital budget and 54% of the 2022/2023 adjustment budget.

10.2 Supporting Table C13

10.2.1 Supporting Table C13a

The table reflects capital expenditure on new assets.

NC087 Dawid Kruiper - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	97,236	8,205	60,220	83,337	23,117	27.7%	97,236
Roads Infrastructure		28,830	8,180	7,416	548	4,761	6,490	1,729	26.6%	7,416
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	7,266	548	4,711	6,365	1,654	26.0%	7,266
Road Furniture		2,180	150	150	-	50	125	75	59.7%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	34,246	5,191	13,491	25,859	12,367	47.8%	34,246
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	4,058	4,058	4,058	2,858	(1,200)	-42.0%	4,058
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	30,188	1,133	9,433	23,000	13,567	59.0%	30,188
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	5,866	39	2,248	5,586	3,338	59.8%	5,866
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	566	-	-	566	566	100.0%	566
Water Treatment Works		2,463	450	1,755	-	1,755	949	(805)	-84.8%	1,755
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	-	-	-	(196)	(196)	100.0%	-
Distribution Points		17,643	4,400	3,544	39	493	4,265	3,772	88.4%	3,544
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	49,678	2,414	39,705	44,771	5,065	11.3%	49,678
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	49,678	2,414	39,705	44,771	5,065	11.3%	49,678
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	-	-	-	603	603	100.0%	-
Landfill Sites		-	1,810	-	-	-	603	603	100.0%	-
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		-	-	30	13	13	28	15	53.8%	30
Data Centres		-	-	30	13	13	28	15	53.8%	30
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	540	900	471	-	-	548	548	100.0%	471
Community Facilities	-	500	427	-	-	380	380	100.0%	427
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	500	427	-	-	380	380	100.0%	427
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	540	400	43	-	-	168	168	100.0%	43
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	540	400	-	-	-	133	133	100.0%	-
Capital Spares	-	-	43	-	-	35	35	100.0%	43
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	1,110	51	393	893	500	56.0%	1,110
Operational Buildings	155	880	1,110	51	393	893	500	56.0%	1,110
Municipal Offices	16	660	840	26	357	660	303	46.0%	840
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	220	220	-	-	183	183	100.0%	220
Stores	-	-	50	25	36	50	14	27.1%	50
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	-	-	-	-	142	142	100.0%	-
Service Marks	-	-	-	-	-	-	-	-	-
Licences and Rights	2,527	-	-	-	-	142	142	100.0%	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,527	-	-	-	-	142	142	100.0%	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	185	1,414	82	-	32	286	255	88.9%	82
Computer Equipment	185	1,414	82	-	32	286	255	88.9%	82
Furniture and Office Equipment	59	270	270	16	73	292	219	75.0%	270
Furniture and Office Equipment	59	270	270	16	73	292	219	75.0%	270
Machinery and Equipment	1,300	921	2,181	-	86	1,428	1,343	94.0%	2,181
Machinery and Equipment	1,300	921	2,181	-	86	1,428	1,343	94.0%	2,181
Transport Assets	-	8,090	4,116	-	715	4,797	4,082	85.1%	4,116
Transport Assets	-	8,090	4,116	-	715	4,797	4,082	85.1%	4,116
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	105,465	8,272	61,518	91,724	32.9%	105,465

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 - M10 April

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	1	6,857	5,600	7,417	1,003	2,075	8,005	5,930	74.1%	7,417
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,274	2,400	4,342	29	599	5,042	4,443	88.1%	4,342
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	3,142	-	-	4,005	4,005	100.0%	3,142
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	1,000	29	599	854	255	29.8%	1,000
Capital Spares		192	250	200	-	-	183	183	100.0%	200
Water Supply Infrastructure		583	2,500	2,715	974	1,476	2,550	1,074	42.1%	2,715
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	292	292	100.0%	350
Pump Stations		483	800	330	39	153	432	279	64.6%	330
Water Treatment Works		-	1,000	935	935	935	835	(100)	-12.0%	935
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	1,100	-	388	992	604	60.9%	1,100
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	360	-	-	230	230	100.0%	360
Pump Station		-	150	360	-	-	230	230	100.0%	360
Recirculation		-	-	-	-	-	-	-	-	-
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	-	-	-	183	183	100.0%	-
Data Centres		-	550	-	-	-	183	183	100.0%	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	800	200	-	-	400	400	100.0%	200
Community Facilities	-	200	-	-	-	100	100	100.0%	-
Halls	-	200	-	-	-	100	100	100.0%	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	600	200	-	-	300	300	100.0%	200
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	200	-	-	400	400	100.0%	200
Capital Spares	-	600	-	-	-	(100)	(100)	100.0%	-
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	550	29	101	1,075	974	90.6%	550
Operational Buildings	636	2,400	550	29	101	1,075	974	90.6%	550
Municipal Offices	572	2,400	550	29	101	1,075	974	90.6%	550
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	33	-	-	24	24	100.0%	33
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	15	33	-	-	24	24	100.0%	33
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	15	33	-	-	24	24	100.0%	33
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	62	150	150	-	42	97	55	56.6%	150
Computer Equipment	62	150	150	-	42	97	55	56.6%	150
Furniture and Office Equipment	-	5,200	4,281	-	2,044	3,925	1,881	47.9%	4,281
Furniture and Office Equipment	-	5,200	4,281	-	2,044	3,925	1,881	47.9%	4,281
Machinery and Equipment	-	150	1,160	-	829	902	73	8.1%	1,160
Machinery and Equipment	-	150	1,160	-	829	902	73	8.1%	1,160
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	13,791	1,032	5,092	14,429	84.7%	13,791

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 M10 April

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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		29,070	23,172	33,236	1,488	17,117	28,463	9,345	35.3%	33,236
Roads Infrastructure		-	5,000	8,000	-	293	6,634	6,341	95.6%	8,000
Roads		-	5,000	-	-	-	(766)	(766)	100.0%	-
Road Structures		-	-	8,000	-	293	7,400	7,107	96.0%	8,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure	59	2,404	172	-	-	81	387	307	79.2%	172
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	72	-	81	688	607	88.3%	72
LV Networks	59	2,404	100	-	-	-	(301)	(301)	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2,724	6,523	229	1,462	5,816	4,354	74.9%	6,523
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2,174	-	-	-	(362)	(362)	100.0%	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	550	6,523	229	1,462	6,178	4,717	76.3%	6,523
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	29,011	13,043	18,541	1,259	15,282	13,625	(1,657)	-12.2%	18,541	
Pump Station		-	-	-	-	-	-	-	-	-
Rebulation		-	13,043	-	-	-	(2,174)	(2,174)	100.0%	-
Waste Water Treatment Works	6,262	-	539	-	539	276	(263)	-95.3%	539	
Outfall Sewers	22,749	-	18,002	1,259	14,743	15,523	780	5.0%	18,002	
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	-	800	200	-	-	400	400	100.0%	200	
Community Facilities	-	200	-	-	-	100	100	100.0%	-	
Halls	-	200	-	-	-	100	100	100.0%	-	
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	200	-	-	300	300	100.0%	200	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	200	-	-	400	400	100.0%	200	
Capital Spares	-	600	-	-	-	(100)	(100)	100.0%	-	
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	550	29	101	1,075	974	90.6%	550	
Operational Buildings	636	2,400	550	29	101	1,075	974	90.6%	550	
Municipal Offices	572	2,400	550	29	101	1,075	974	90.6%	550	
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	33	-	-	24	24	100.0%	33	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	15	33	-	-	24	24	100.0%	33	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	15	33	-	-	24	24	100.0%	33	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	62	150	150	-	42	97	55	56.6%	150	
Computer Equipment	62	150	150	-	42	97	55	56.6%	150	
Furniture and Office Equipment	-	5,200	4,281	-	2,044	3,925	1,881	47.9%	4,281	
Furniture and Office Equipment	-	5,200	4,281	-	2,044	3,925	1,881	47.9%	4,281	
Machinery and Equipment	-	150	1,160	-	829	902	73	8.1%	1,160	
Machinery and Equipment	-	150	1,160	-	829	902	73	8.1%	1,160	
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	13,791	1,032	5,092	14,429	9,337	64.7%	13,791

10.2.4 Supporting Table C13c

The table reflects repairs and maintenance by asset class.

NC087 Dawid Kruiper - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,587	6,613	5,285	274	2,975	4,872	1,897	38.9%	5,285
Roads Infrastructure		136	162	460	46	224	309	85	27.6%	460
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	460	46	224	309	85	27.6%	460
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	1,953	64	1,124	1,767	643	36.4%	1,953
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,630	2,172	1,828	64	1,088	1,638	550	33.6%	1,828
LV Networks		2	200	125	0	37	129	92	71.6%	125
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	2,717	157	1,613	2,615	1,001	38.3%	2,717
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	1,500	82	577	1,583	1,006	63.6%	1,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,190	75	1,009	951	(58)	-6.1%	1,190
Distribution Points		12	200	27	-	27	80	53	66.6%	27
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	150	-	7	175	168	96.1%	150
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	150	-	7	175	168	96.1%	150
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	10	5	7	7	6	(1)	-16.4%	5
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	5	7	7	6	(1)	-16.4%	5

Community Assets	243	1,683	1,413	29	474	1,408	934	86.3%	1,413
Community Facilities	64	991	626	-	66	693	527	88.8%	626
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	39	340	200	-	-	213	213	100.0%	200
Police	26	651	325	-	66	380	314	82.6%	326
Police	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	179	692	887	29	408	814	407	49.9%	887
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	887	29	408	814	407	49.9%	887
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	238	1	119	739	620	83.9%	238
Operational Buildings	201	4,620	238	1	119	739	620	83.9%	238
Municipal Offices	51	4,470	197	1	90	706	516	87.3%	197
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	41	-	29	33	4	12.2%	41
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	40	4	25	37	12	32.4%	40
Computer Equipment	14	50	40	4	25	37	12	32.4%	40
Furniture and Office Equipment	355	242	145	-	72	128	57	44.1%	145
Furniture and Office Equipment	355	242	145	-	72	128	57	44.1%	145
Machinery and Equipment	14	144	120	-	12	158	145	92.6%	120
Machinery and Equipment	14	144	120	-	12	158	145	92.6%	120
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	7,241	308	3,676	7,341	3,665	49.9%	7,241

The norm for total repairs and maintenance as a percentage of total book value (written down value) is 5% - 8%. Dawid Kruiper 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 - M10 April

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	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	18,093	9,245	8,398	9,239	9,497	8,804	8,001	10,627	10,627	120,070	125,334	130,968	
Service charges - electricity revenue		29,983	33,033	26,913	28,042	30,462	31,463	32,205	32,845	34,109	25,607	26,136	26,136	350,635	372,878	389,306	
Service charges - water revenue		5,509	5,380	5,026	5,334	6,012	5,033	6,123	6,613	6,510	6,042	7,237	7,237	74,873	78,169	81,611	
Service charges - sanitation revenue		3,823	4,022	3,772	3,967	4,103	3,679	3,800	3,790	3,667	3,380	6,240	6,240	43,119	45,100	47,085	
Service charges - refuse		3,162	3,248	3,066	3,346	3,312	3,005	3,252	3,143	3,078	2,865	8,786	8,786	40,417	42,196	44,052	
Rental of facilities and equipment		885	185	818	230	178	382	467	904	695	283	543	543	5,985	5,232	5,467	
Interest earned - external investments		-	26	27	30	29	33	33	1	35	61	(247)	(247)	2,000	2,088	2,162	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		48	37	47	33	40	48	9	11	40	22	268	268	4,241	4,427	4,627	
Loans and permits		122	200	132	141	164	161	135	165	192	131	431	431	-	-	-	
Agency services		199	264	213	207	231	173	201	185	220	172	530	530	-	-	-	
Transfers and Subsidies - Operational		41,629	3,271	1	2	2	35,225	483	1	31,710	0	10,241	10,241	132,220	140,437	160,760	
Other revenue		1,603	3,973	1,541	1,243	2,029	1,727	2,184	2,182	1,037	889	(255)	(255)	17,563	18,205	19,025	
Cash Receipts by Source		96,558	65,453	50,399	60,667	55,807	69,216	58,131	59,336	60,888	47,454	70,526	70,526	791,142	834,068	875,092	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		26,813	1,447	7,852	18,245	-	17,285	1,758	-	34,866	-	8,215	8,215	63,153	67,497	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		110	111	(34)	58	127	(284)	33	151	(375)	23	4,050	4,050	16,200	16,200	7,000	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		123,481	67,011	58,217	78,988	55,934	106,227	59,923	59,487	124,578	63,677	78,741	78,741	908,496	945,784	987,813	
Cash Payments by Type																	
Employee related costs		-	-	-	-	-	-	-	-	-	-	26,240	26,240	373,563	390,109	407,528	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	-	-	-	-	-	-	-	-	(1,342)	(1,342)	12,271	11,616	11,023	
Bulk purchases - Electricity		-	11	15,000	17,251	15,140	40,000	10,031	15,630	18,878	21,321	30,828	30,828	255,128	280,587	308,789	
Acquisitions - water & other inventory		275	-	42	113	-	1,023	161	-	231	361	(1,161)	(1,161)	41,101	53,846	55,118	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	(547)	(547)	36,356	32,873	33,734	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		19,182	9,057	7,729	11,265	10,065	11,397	14,235	9,232	11,307	11,222	5,963	5,963	56,128	58,144	60,034	
Cash Payments by Type		19,467	9,068	22,772	28,669	25,205	52,420	24,428	24,862	31,516	32,904	59,983	59,983	774,567	827,075	876,225	
Other Cash Flows/Payments by Type																	
Capital assets		3,278	8,564	13,830	11,650	3,696	17,458	8,853	2,541	10,763	17,001	9,310	9,310	154,029	139,785	144,601	
Repayment of borrowing		-	588	299	299	303	303	305	305	305	-	-	-	-	-	-	
Other Cash Flows/Payments		-	588	299	299	303	303	305	305	305	-	-	-	-	-	-	
Total Cash Payments by Type		22,746	18,220	33,901	40,617	29,404	70,181	33,585	27,708	42,574	49,905	69,293	69,292	938,597	966,860	1,021,126	
NET INCREASE/(DECREASE) IN CASH HELD		100,735	48,791	24,316	38,351	26,530	35,046	26,338	31,779	82,004	13,772	9,448	9,449	(38,101)	(21,095)	(33,313)	
Cash/cash equivalents at the month/year beginning		14,320	115,055	163,846	188,162	226,513	253,043	289,089	315,427	347,206	429,209	442,981	452,429	83,618	45,517	24,421	
Cash/cash equivalents at the month/year end:		115,055	163,846	188,162	226,513	253,043	289,089	315,427	347,206	429,209	442,681	452,429	461,878	45,517	24,421	(6,891)	

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 April 2023 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)

15 May 2023