



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

MARCH 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 March 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.



E NTOBA
MUNICIPAL MANAGER

13 April 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 March 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 68% of the adjustment budget, a negative variance of 13% 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 41%.

Cash Flow

Cash and cash equivalents had a cash inflow of R 48.7 million. That is due to the equitable share that was received in March 2023 and a new loan that was raised to the amount of R 16.2 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 C7 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 - M09 March

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	10,119	102,690	96,401	6,289	7%	130,616
Service charges	493,460	543,858	512,903	37,485	371,780	400,380	(28,600)	-7%	512,903
Investment revenue	946	2,005	1,029	182	826	1,260	(433)	-34%	1,029
Transfers and subsidies	119,582	129,312	130,111	30,159	114,730	97,280	17,450	18%	130,111
Other own revenue	138,141	160,203	129,851	1,410	23,936	112,564	(88,628)	-79%	129,851
Total Revenue (excluding capital transfers and contributions)	875,221	962,872	904,510	79,355	613,963	707,885	(93,923)	-13%	904,510
Employee costs	339,594	357,851	340,581	58,946	237,492	264,109	(26,616)	-10%	340,581
Remuneration of Councilors	12,262	13,172	13,050	5,046	9,879	9,849	31	0%	13,050
Depreciation & asset impairment	91,430	90,455	91,247	-	-	68,039	(68,039)	-100%	91,247
Finance charges	11,478	12,541	14,463	1,732	7,543	9,886	(2,344)	-24%	14,463
Inventory consumed and bulk purchases	282,158	296,230	297,182	6,448	185,072	222,626	(37,555)	-17%	297,182
Transfers and subsidies	451	1,908	1,225	66	881	1,260	(379)	-30%	1,225
Other expenditure	124,185	124,395	128,744	9,656	43,681	94,241	(50,560)	-54%	128,744
Total Expenditure	861,559	896,463	886,492	81,893	484,548	670,011	(185,463)	-28%	886,492
Surplus/(Deficit)	13,661	66,410	18,019	(2,538)	129,415	37,875	91,540	242%	18,019
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	95,867	-	24,800	70,720	#####	-65%	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 - all)							####		
	42,931	-	2,045	-	2	511	(510)	-100%	2,045
Surplus/(Deficit) after capital transfers & contributions	161,445	159,563	115,931	(2,538)	154,217	109,106	45,111	41%	115,931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,445	159,563	115,931	(2,538)	154,217	109,106	45,111	41%	115,931
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	161,051	7,490	75,248	128,448	(53,199)	-41%	161,051
Capital transfers recognised	149,120	93,153	96,047	6,901	63,233	72,080	(8,847)	-12%	96,047
Borrowing	10,118	16,200	18,200	-	293	15,432	(15,139)	-98%	18,200
Internally generated funds	10,603	54,676	46,804	589	11,722	40,834	(29,113)	-71%	46,804
Total sources of capital funds	169,840	164,029	161,051	7,490	75,248	128,346	(53,098)	-41%	161,051
Financial position									
Total current assets	137,908	167,911	169,690		249,895				169,690
Total non current assets	2,764,397	2,789,068	2,784,508		2,839,590				2,784,508
Total current liabilities	235,961	107,418	321,208		286,007				321,208
Total non current liabilities	327,378	338,749	336,226		310,333				336,226
Community wealth/Equity	2,339,237	2,510,813	2,295,426		2,493,144				2,295,426
Cash flows									
Net cash from (used) operating	453,392	109,728	147,033	93,437	495,526	93,559	(401,966)	-430%	147,033
Net cash from (used) investing	(127,984)	(164,029)	(146,592)	(10,753)	(77,824)	(118,663)	(40,839)	34%	(146,592)
Net cash from (used) financing	13,655	16,200	-	(680)	(2,812)	(17,432)	(14,620)	84%	-
Cash/cash equivalents at the month/year end	365,787	45,517	27,166	-	429,209	(15,811)	(445,020)	2815%	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	46,221	10,575	8,344	7,323	7,344	7,073	34,926	173,245	295,051
Creditors Age Analysis									
Total Creditors	10,873	43,639	2,435	18,438	1,727	1,566	113	19,300	98,091

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) - M09 March

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 - Functional										
<i>Governance and administration</i>		385,254	378,274	353,246	40,337	222,177	277,449	(55,272)	-20%	353,246
Executive and council		-	26,435	-	-	-	13,218	(13,218)	-100%	-
Finance and administration		385,254	351,839	353,246	40,337	222,177	264,231	(42,054)	-16%	353,246
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	12,763	753	8,806	11,329	(2,523)	-22%	12,763
Community and social services		4,094	3,426	3,837	235	2,373	2,713	(340)	-13%	3,837
Sport and recreation		691	1,816	1,276	29	762	1,227	(465)	-38%	1,276
Public safety		7,713	10,553	7,450	488	5,671	7,139	(1,468)	-21%	7,450
Housing		850	400	200	-	-	250	(250)	-100%	200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	39,417	564	18,425	28,179	(9,754)	-35%	39,417
Planning and development		32,697	36,183	39,417	564	18,425	28,179	(9,754)	-35%	39,417
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,702	625,371	596,996	37,701	389,357	462,159	(72,803)	-16%	596,996
Energy sources		359,025	379,323	347,049	23,752	248,272	276,649	(28,377)	-10%	347,049
Water management		116,970	86,581	83,132	6,297	52,510	64,074	(11,563)	-18%	83,132
Waste water management		74,666	116,007	121,435	4,001	54,458	88,362	(33,904)	-38%	121,435
Waste management		41,040	43,460	45,380	3,651	34,117	33,075	1,042	3%	45,380
<i>Other</i>	4	2	3	0	-	0	1	(1)	-83%	0
Total Revenue - Functional	2	1,023,004	1,056,026	1,002,422	79,355	638,765	779,117	(140,352)	-18%	1,002,422
Expenditure - Functional										
<i>Governance and administration</i>		276,960	271,661	295,740	33,694	146,854	210,776	(63,923)	-30%	295,740
Executive and council		51,630	55,374	51,034	8,547	26,227	40,445	(14,218)	-35%	51,034
Finance and administration		221,289	211,980	240,419	24,456	117,554	167,106	(49,552)	-30%	240,419
Internal audit		4,041	4,307	4,287	691	3,073	3,225	(152)	-5%	4,287
<i>Community and public safety</i>		92,214	108,416	87,374	20,424	61,680	75,002	(13,322)	-18%	87,374
Community and social services		11,047	14,845	12,636	1,592	7,328	10,581	(3,253)	-31%	12,636
Sport and recreation		35,882	43,828	33,914	4,448	21,541	29,343	(7,802)	-27%	33,914
Public safety		40,017	44,304	35,460	13,552	29,067	31,017	(1,950)	-6%	35,460
Housing		5,268	5,440	5,364	832	3,744	4,061	(316)	-8%	5,364
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	61,826	4,692	20,695	45,087	(24,392)	-54%	61,826
Planning and development		12,253	14,358	14,145	1,662	7,617	10,782	(3,165)	-29%	14,145
Road transport		44,699	44,769	47,681	3,030	13,078	34,305	(21,226)	-62%	47,681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	437,668	22,501	252,617	336,307	(83,689)	-25%	437,668
Energy sources		296,300	299,869	300,240	6,471	184,089	225,123	(41,034)	-18%	300,240
Water management		67,671	69,806	69,474	7,940	31,346	52,271	(20,926)	-40%	69,474
Waste water management		36,506	37,600	37,466	4,897	21,583	27,716	(6,133)	-22%	37,466
Waste management		31,181	46,247	30,489	3,194	15,599	31,196	(15,597)	-50%	30,489
<i>Other</i>		3,774	3,737	3,883	581	2,702	2,839	(137)	-5%	3,883
Total Expenditure - Functional	3	861,559	896,463	886,492	81,893	484,548	670,011	(185,463)	-28%	886,492
Surplus/ (Deficit) for the year		161,445	159,563	115,931	(2,538)	154,217	109,106	45,111	41%	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) - M09 March

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	1									
Vote 1 - MUNICIPAL MANAGER		-	26,435	-	-	-	13,218	(13,218)	-100.0%	-
Vote 2 - CORPORATE SERVICES		114,123	107,437	102,187	(948)	2,870	79,265	(76,395)	-96.4%	102,187
Vote 3 - FINANCIAL SERVICES		228,887	244,452	251,726	41,313	219,672	185,158	34,514	18.6%	251,726
Vote 4 - COMMUNITY SERVICES		52,712	57,906	56,727	4,359	42,458	43,175	(717)	-1.7%	56,727
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		360,010	379,323	347,049	23,752	248,272	276,649	(28,377)	-10.3%	347,049
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	204,690	10,314	107,064	152,517	(45,453)	-29.8%	204,690
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	40,043	564	18,430	29,136	(10,706)	-36.7%	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	79,355	638,765	779,117	(140,352)	-18.0%	1,002,422
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		54,920	57,363	54,846	9,187	29,161	42,393	(13,232)	-31.2%	54,846
Vote 2 - CORPORATE SERVICES		41,180	46,787	44,389	4,956	24,611	34,491	(9,880)	-28.6%	44,389
Vote 3 - FINANCIAL SERVICES		112,055	100,823	121,100	10,670	52,891	80,572	(27,681)	-34.4%	121,100
Vote 4 - COMMUNITY SERVICES		135,708	164,488	131,121	25,199	85,134	115,737	(30,603)	-26.4%	131,121
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,903	330,199	341,854	10,931	202,661	250,766	(48,105)	-19.2%	341,854
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	167,894	17,820	74,780	124,721	(49,942)	-40.0%	167,894
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	25,287	3,131	15,310	21,330	(6,020)	-28.2%	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	81,893	484,548	670,011	(185,463)	-27.7%	886,492
Surplus/ (Deficit) for the year	2	161,445	159,563	115,931	(2,538)	154,217	109,106	45,111	41.3%	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 68% 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 (102%) - Income from agency services more than budgeted. Historical information was used for budget purposes;
- Interest Earned - Outstanding Debtors (41%) - Increase in interest levied due to outstanding accounts;
- Transfers and Subsidies (18%) - Recognition of equitable share; and
- Property Rates (9%) - Annual billing of property rates.

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 (52%) - Revenue less than budgeted for due to less vehicles being sold and offices not working during load shedding;
- Interest Earned - External Investments (34%) - Less investments due to cash flow problems;
- Service Charges - Water (11%) - Replacement of water meters takes longer than expected and flat rate being billed for faulty meters not yet replaced;
- Service Charges - Electricity (9%) - Load shedding during July to March 2023 resulted in less electricity being consumed and installation of alternative electricity; and
- Rental of Facilities and Equipment (7%) - Eiland Resort not billed as the agreement is still awaited resulted in revenue budget not yet realised.

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 (49%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (36%) - Decrease in expenditure due to savings controls implemented;
- Transfers and Subsidies (30%) - Being awarded on an ad-hoc bases as request occurs;
- Other Expenditure (27%) - Decrease in expenditure due to invoices not being received for processing;
- Finance Charges (24%) - Finance charges budgeted over 12 months. New loan budgeted for, but not yet raised;
- 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) - M09 March

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		123,091	127,495	130,616	10,119	102,690	96,401	6,289	7%	130,616
Service charges - electricity revenue		334,175	373,526	342,423	23,536	247,606	272,594	(24,988)	-9%	342,423
Service charges - water revenue		72,701	80,508	74,879	6,297	52,509	58,974	(6,465)	-11%	74,879
Service charges - sanitation revenue		45,544	46,364	50,221	4,001	37,549	35,737	1,812	5%	50,221
Service charges - refuse revenue		41,040	43,460	45,380	3,651	34,117	33,075	1,042	3%	45,380
Rental of facilities and equipment		5,625	6,436	6,485	720	4,537	4,839	(303)	-6%	6,485
Interest earned - external investments		946	2,005	1,029	182	826	1,260	(433)	-34%	1,029
Interest earned - outstanding debtors		5,187	5,000	9,273	860	6,807	4,818	1,989	41%	9,273
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	3,952	324	3,106	3,108	(2)	0%	3,952
Licences and permits		1,939	4,651	1,796	183	1,319	2,775	(1,455)	-52%	1,796
Agency services		2,091	-	2,119	192	1,643	530	1,114	210%	2,119
Transfers and subsidies		119,582	129,312	130,111	30,158	114,730	97,280	17,450	18%	130,111
Other revenue		11,109	15,840	10,191	789	8,181	10,468	(2,287)	-22%	10,191
Gains		108,593	124,035	96,035	(1,657)	(1,657)	86,026	(87,684)	-102%	96,035
Total Revenue (excluding capital transfers and contributions)		875,221	962,872	904,510	79,355	613,963	707,885	(93,923)	-13%	904,510
Expenditure By Type										
Employee related costs		339,594	357,851	340,581	58,946	237,492	264,109	(26,616)	-10%	340,581
Remuneration of councillors		12,262	13,172	13,050	5,046	9,679	9,949	31	0%	13,050
Debt impairment		41,482	26,700	45,000	61	199	24,600	(24,404)	-99%	45,000
Depreciation & asset impairment		91,430	90,455	91,247	-	-	68,039	(68,039)	-100%	91,247
Finance charges		11,478	12,541	14,463	1,732	7,543	9,886	(2,344)	-24%	14,463
Bulk purchases - electricity		248,180	255,129	255,130	796	165,007	191,250	(26,243)	-14%	255,130
Inventory consumed		33,977	41,101	42,052	5,651	20,065	31,376	(11,311)	-36%	42,052
Contracted services		20,559	36,366	28,365	3,032	12,615	24,928	(12,312)	-49%	28,365
Transfers and subsidies		451	1,908	1,225	66	881	1,260	(379)	-30%	1,225
Other expenditure		46,152	57,939	53,779	6,701	31,008	42,663	(11,656)	-27%	53,779
Losses		15,992	3,300	1,600	(138)	(138)	2,050	(2,188)	-107%	1,600
Total Expenditure		861,559	896,463	886,492	81,893	484,548	670,011	(185,463)	-28%	886,492
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13,661	66,410	18,019	(2,538)	129,415	37,875	91,540	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	-	24,809	70,720	(45,920)	(0)	95,867
Transfers and subsidies - capital (in-kind - all)		-	-	43	-	-	11	(11)	(0)	43
Surplus/(Deficit) after capital transfers & contributions		161,445	159,563	115,931	(2,538)	154,217	109,106			115,931
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		161,445	159,563	115,931	(2,538)	154,217	109,106			115,931
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		161,445	159,563	115,931	(2,538)	154,217	109,106			115,931
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		161,445	159,563	115,931	(2,538)	154,217	109,106			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 41% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09

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	-	-	-	18	(18)	-100%	-
Vote 2 - CORPORATE SERVICES		589	2,230	1,305	-	378	1,568	(1,190)	-76%	1,305
Vote 3 - FINANCIAL SERVICES		8,941	6,957	5,282	31	2,820	4,666	(2,146)	-43%	5,282
Vote 4 - COMMUNITY SERVICES		883	6,904	2,566	24	256	4,220	(3,964)	-94%	2,566
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	36,009	609	5,565	26,898	(21,333)	-79%	36,009
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	95,115	87,534	5,147	51,907	69,896	(17,989)	-26%	87,534
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	28,355	1,680	14,322	20,881	(6,559)	-31%	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	7,490	75,248	128,448	(53,199)	-41%	161,051
Total Capital Expenditure		169,840	164,029	161,051	7,490	75,248	128,448	(53,199)	-41%	161,051
Capital Expenditure - Functional Classification										
Governance and administration		10,561	17,556	12,704	85	4,136	12,420	(8,285)	-67%	12,704
Executive and council		-	38	-	-	-	18	(18)	-100%	-
Finance and administration		10,561	17,520	12,704	85	4,136	12,402	(8,267)	-67%	12,704
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		882	7,254	2,292	-	183	2,827	(2,644)	-94%	2,292
Community and social services		69	1,262	900	-	13	937	(924)	-99%	900
Sport and recreation		568	4,230	752	-	119	835	(715)	-86%	752
Public safety		245	1,762	640	-	50	1,055	(1,005)	-95%	640
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,081	33,164	36,455	1,680	14,641	27,270	(12,629)	-46%	36,455
Planning and development		20,017	27,910	28,355	1,680	14,322	21,166	(6,844)	-32%	28,355
Road transport		20,055	5,254	8,100	-	319	5,104	(5,785)	-95%	8,100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118,315	106,025	109,600	5,725	56,289	85,916	(29,627)	-34%	109,600
Energy services		27,838	24,354	30,165	578	4,701	21,218	(16,518)	-78%	30,165
Water management		20,899	12,928	15,454	1,239	3,968	13,591	(9,612)	-71%	15,454
Waste water management		69,588	66,933	63,980	3,908	47,620	50,212	(2,592)	-5%	63,980
Waste management		-	1,810	-	-	-	905	(905)	-100%	-
Other		-	30	-	-	-	15	(15)	-100%	-
Total Capital Expenditure - Functional Classification	3	169,840	164,029	161,051	7,490	75,248	128,448	(53,199)	-41%	161,051
Funded by:										
National Government		106,121	92,921	94,899	6,876	63,014	71,181	(8,167)	-11%	94,899
Provincial Government		43,000	232	1,103	24	217	868	(651)	-75%	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	31	(29)	-94%	45
Transfers recognised - capital		149,120	93,153	96,047	6,901	63,233	72,080	(8,847)	-12%	96,047
Borrowing	6	10,118	16,200	18,200	-	293	15,432	(15,139)	-98%	18,200
Internally generated funds		10,603	54,676	46,804	589	11,722	40,834	(29,113)	-71%	46,804
Total Capital Funding		169,840	164,029	161,051	7,490	75,248	128,346	(53,098)	-41%	161,051

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	50,400	64,402
Call investment deposits		4,936	22,842	22,842	5,150	22,842
Consumer debtors		84,875	79,901	(29,997)	130,414	(29,997)
Other debtors		30,807	34,695	96,200	48,312	96,200
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	16,244	15,619	16,244
Total current assets		137,908	167,911	169,690	249,895	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	1,801,371	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	2,839,590	2,784,508
TOTAL ASSETS		2,902,306	2,956,979	2,954,198	3,089,485	2,954,198
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2,706)	-
Consumer deposits		16,787	17,432	17,432	16,680	17,432
Trade and other payables		182,932	89,986	266,784	235,790	266,784
Provisions		36,242	-	36,992	36,242	36,992
Total current liabilities		235,961	107,418	321,208	286,007	321,208
Non current liabilities						
Borrowing		88,521	100,353	83,053	74,615	83,053
Provisions		238,857	238,395	253,173	235,719	253,173
Total non current liabilities		327,378	338,749	336,226	310,333	336,226
TOTAL LIABILITIES		563,339	446,167	657,434	596,341	657,434
NET ASSETS	2	2,338,967	2,510,813	2,296,764	2,493,144	2,296,764
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,339,237	2,510,813	2,295,426	2,493,144	2,295,426
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,339,237	2,510,813	2,295,426	2,493,144	2,295,426

It should be noted that our liabilities exceed our current assets with R 36.1 million (February 2023: R 22.4 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: 0.87:1.00 (February 2023: 0.90:1.00).

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 - M09 March

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108,246	120,070	122,554	8,804	94,100	90,674	3,426	4%	122,554
Service charges		451,163	509,043	532,955	47,354	393,749	387,760	5,989	2%	532,955
Other revenue		94,959	27,809	24,567	2,184	25,269	20,046	5,223	26%	24,567
Transfers and Subsidies - Operational		72,687	132,220	129,112	31,710	112,324	98,388	13,936	14%	129,112
Transfers and Subsidies - Capital		99,641	93,153	94,961	34,866	108,276	70,317	37,959	54%	94,961
Interest		-	2,000	345	35	214	1,095	(872)	-80%	345
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(373,303)	(762,296)	(754,639)	(31,516)	(238,406)	(567,871)	(329,465)	58%	(754,639)
Finance charges		-	(12,271)	(2,823)	-	-	(6,841)	(6,841)	100%	(2,823)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		453,392	109,728	147,033	93,437	495,526	93,559	(401,966)	-430%	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)	(10,753)	(77,824)	(118,663)	(40,839)	34%	(146,592)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	(146,592)	(10,753)	(77,824)	(118,663)	(40,839)	34%	(146,592)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	-	-	-	12,150	(12,150)	-100%	-
Increase (decrease) in consumer deposits		(645)	-	-	(375)	(106)	(29,582)	29,476	-100%	-
Payments										
Repayment of borrowing		-	-	-	(305)	(2,706)	-	2,706	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	-	(680)	(2,812)	(17,432)	(14,620)	84%	-
NET INCREASE/ (DECREASE) IN CASH HELD		339,063	(38,101)	441	82,004	414,890	(42,535)			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:		365,787	45,517	27,165		429,209	(15,811)			14,761

Reporting in terms of Section 11 of the MFMA:

Bank Reconciliation	
31 March 2023	
Cash book balance as at 1 March 2023	(4,468,869.98)
Receipts	125,318,835.96
Payments	(76,664,880.80)
Positive Cash book balance as at 31 March 2023	44,185,085.18
Outstanding Deposits	54,175,735.05
Bank Balance as at 31 March 2023	98,360,820.23

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 - M09 March

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts to 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	7,072	2,472	2,200	1,785	1,803	1,755	8,498	30,498	56,086	44,342	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,304	1,765	852	622	775	865	2,984	18,061	47,018	23,108	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7,748	1,641	1,318	1,185	1,110	1,079	7,695	30,364	52,137	41,434	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,011	1,907	1,261	1,159	1,133	1,112	4,908	27,909	43,033	35,221	-	-
Receivables from Exchange Transactions - Waste Management	1600	3,750	1,726	1,459	1,432	1,407	1,375	5,982	38,620	55,829	49,817	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtors Accounts	1810	911	842	807	741	719	657	2,634	13,744	21,055	18,495	-	-
Recoverable unauthorised, irregular, fruess and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,387	622	411	357	395	429	2,224	14,030	19,925	17,495	-	-
Total By Income Source	2000	46,221	10,575	8,344	7,323	7,344	7,073	34,926	173,245	295,051	229,910	-	-
2022/23 - totals only		44,779	10,684	7,268	6,382	6,482	5,334	24,122	141,977	249,548	184,297	-	-
Debtors Age Analysis By Customer Group													
Organis of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	46,221	10,575	8,344	7,323	7,344	7,073	34,926	173,245	295,051	229,910	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	46,221	10,575	8,344	7,323	7,344	7,073	34,926	173,245	295,051	229,910	-	-

The total outstanding debtors for March 2023 are R 295.1 (February 2023: R 289.2 million) million.

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 - M09 March

Description R thousands	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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	695	42,822	-	18,438	-	363	-	13,354	75,672	12,905	
Bulk Water	0200	6,901	464	-	-	4	-	44	2,022	9,434	3,437	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	76	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	2,875	353	39	0	1,723	1,021	69	3,924	10,004	12,877	
Auditor General	0800	403	-	2,396	-	-	182	-	-	2,981	1,188	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	10,873	43,639	2,435	18,438	1,727	1,566	113	19,300	98,091	30,483	

An amount of R 98.1 million is outstanding of which R 87.2 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 31 March 2023 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 5.2 million and ended with R 5.3 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 *	Opening balance	Interest to be realised	Partial/ Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality							-				-
Investec - 1100529419623		Monthly	Call Account	Yes	Variable	8.35%	5,148	65			5,214
Grindrod - 11000588044		Monthly	Call Account	Yes	Variable	7.75%	10	0			10
ABSA Bank - 9353417339		Monthly	Call Account	Yes	Variable	8.35%	84	1			85
Municipality sub-total							5,243	67	-	-	5,309
Entities											
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2						5,243		-	-	5,309

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 - M09 March

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	19,403	20,226	321	4,073	14,758	(10,685)	-72.4%	20,226
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,299	321	1,073	861	212	24.6%	1,299
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	2,250	750	33.3%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	3,665	(3,665)	-100.0%	4,886
Neighbourhood Development Partnership Grant		-	1,957	2,700	-	-	1,653	(1,653)	-100.0%	2,700
Provincial Government:		3,954	3,168	2,768	1,500	1,500	2,276	(776)	-34.1%	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	1,821	5,573	17,034	(11,461)	-67.3%	22,994
Capital Transfers and Grants										
National Government:		106,788	92,921	94,899	34,866	108,875	70,185	38,689	55.1%	94,899
Neighbourhood Development Partnership Grant		20,000	13,043	18,002	11,864	26,864	11,022	15,842	143.7%	18,002
Municipal Infrastructure Grant		26,323	23,297	23,500	6,753	28,183	17,523	10,660	60.8%	23,500
Integrated National Electrification Programme Grant		25,475	4,717	3,429	5,925	7,425	3,216	4,209	130.9%	3,429
Provincial Government:		42,931	232	62	-	-	132	(132)	-	62
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	94,961	34,866	108,875	70,317	38,558	54.8%	94,961
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	117,955	36,687	114,448	87,351	27,097	31.0%	117,955

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 - M09 March

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	90	6,266	14,758	(8,492)	-57.5%	20,226
Expanded Public Works Programme Integrated Grant		907	1,073	1,299	-	-	861	(861)	-100.0%	1,299
Integrated National Electrification Programme Grant		3,193	708	845	-	21	565	(544)	-96.3%	845
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	90	1,815	2,250	(435)	-19.3%	3,000
Municipal Infrastructure Grant		4,298	4,886	4,886	-	2,225	3,665	(1,440)	-39.3%	4,886
Neighbourhood Development Partnership Grant		3,412	1,957	2,700	-	1,857	1,653	203	12.3%	2,700
Provincial Government:		3,830	2,768	2,788	179	1,736	2,089	(353)	-16.9%	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	269	8,002	16,847	(8,844)	-52.5%	23,014
Capital expenditure of Transfers and Grants										
National Government:		104,750	92,921	94,899	-	24,787	70,185	(45,399)	-64.7%	94,899
Neighbourhood Development Partnership Grant		22,749	13,043	18,002	-	12,379	11,022	1,357	12.3%	18,002
Municipal Infrastructure Grant		20,432	23,297	23,500	-	9,945	17,523	(7,578)	-43.2%	23,500
Integrated National Electrification Programme Grant		21,288	4,717	3,429	-	139	3,216	(3,077)	-95.7%	3,429
Provincial Government:		42,931	232	2,967	-	-	1,035	(1,035)	-100.0%	2,967
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	45	-	-	11	(11)	-100.0%	45
Total capital expenditure of Transfers and Grants		147,681	93,153	97,912	-	24,787	71,231	(46,444)	-65.2%	97,912
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		224,598	115,324	120,926	269	32,790	88,078	(55,288)	-62.8%	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 31 March 2023 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	-	2,681	2,681	2,029	652	32%	-
Pension and UIF Contributions		379	718	306	84	233	436	(202)	-46%	306
Medical Aid Contributions		31	65	-	-	-	32	(32)	-100%	-
Motor Vehicle Allowance		18	48	70	14	49	42	7	18%	70
Cellphone Allowance		1,201	1,394	1,366	442	1,030	1,039	(9)	-1%	1,366
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	11,307	1,825	5,886	6,271	(385)	-6%	11,307
Sub Total - Councillors		12,262	13,172	13,050	5,046	9,879	9,849	31	0%	13,050
% increase	4		7.4%	6.4%						6.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,419	7,584	5,921	1,057	4,608	5,272	(664)	-13%	5,921
Pension and UIF Contributions		355	546	473	79	355	391	(36)	-9%	473
Medical Aid Contributions		147	164	137	23	102	116	(14)	-12%	137
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	861	-	-	737	(737)	-100%	861
Motor Vehicle Allowance		1,170	1,357	1,174	189	890	972	(82)	-8%	1,174
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	8,565	1,348	5,955	7,488	(1,533)	-20%	8,565
% increase	4		22.4%	-2.0%						-2.0%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	201,802	40,594	157,510	159,570	(2,060)	-1%	201,802
Pension and UIF Contributions		37,282	40,875	38,658	6,374	28,968	30,102	(1,134)	-4%	38,658
Medical Aid Contributions		20,239	25,265	22,426	2,700	12,022	18,239	(6,217)	-34%	22,426
Overtime		24,591	22,808	30,518	5,373	22,087	19,033	3,053	16%	30,518
Performance Bonus		16,855	16,942	16,942	-	-	12,707	(12,707)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	5,427	975	4,284	3,840	444	12%	5,427
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	418	71	319	323	(5)	-1%	418
Other benefits and allowances		8,457	8,742	6,855	1,430	6,266	6,085	181	3%	6,855
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,693	82	82	2,017	(1,935)	-96%	2,693
Post-retirement benefit obligations		9,796	6,270	6,270	-	-	4,703	(4,703)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	332,008	57,598	231,537	256,618	(25,081)	-10%	332,008
% increase	4		4.9%	0.4%						0.4%
Total Parent Municipality		351,842	371,023	353,622	63,992	247,372	273,955	(26,584)	-10%	353,622

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	51.8%	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	-	-	139,321	-	-	-
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	75,248					

The municipality spent R 75.2 or 46% of the 2022/2023 original capital budget and 47% 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 - M09 March

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		128,420	103,782	97,236	3,560	52,015	76,387	24,372	31.9%	97,236
Roads Infrastructure		28,830	8,180	7,416	54	4,213	6,027	1,814	30.1%	7,416
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	7,266	54	4,163	5,914	1,751	29.6%	7,266
Road Furniture		2,180	150	150	-	50	113	62	55.2%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	34,246	56	8,300	21,665	13,364	61.7%	34,246
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	4,058	-	-	2,258	2,258	100.0%	4,058
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	30,188	56	8,300	19,406	11,106	57.2%	30,188
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	5,866	6	2,209	5,446	3,236	59.4%	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	547	(1,209)	-221.0%	1,755
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	-	-	-	(293)	(293)	100.0%	-
Distribution Points		17,843	4,400	3,544	6	454	4,626	4,172	90.2%	3,544
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	49,678	3,443	37,292	42,317	5,025	11.9%	49,678
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	49,678	3,443	37,292	42,317	5,025	11.9%	49,678
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	-	-	-	905	905	100.0%	-
Landfill Sites		-	1,810	-	-	-	905	905	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		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	30	-	-	28	28	100.0%	30
Data Centres		-	-	30	-	-	28	28	100.0%	30
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	540	900	471	-	-	587	587	100.0%	471
Community Facilities	-	500	427	-	-	357	357	100.0%	427
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	500	427	-	-	357	357	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	-	-	230	230	100.0%	43
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	540	400	-	-	-	200	200	100.0%	-
Capital Spares	-	-	43	-	-	30	30	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	12	342	785	443	56.4%	1,110
Operational Buildings	155	880	1,110	12	342	785	443	56.4%	1,110
Municipal Offices	16	660	840	-	330	570	240	42.0%	840
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	220	220	-	-	165	165	100.0%	220
Stores	-	-	50	12	12	50	39	77.0%	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					213	213	100.0%	
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	2,527	-	-	-	-	213	213	100.0%	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,527	-	-	-	-	213	213	100.0%	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	185	1,414	82		32	388	357	91.8%	82
Computer Equipment	185	1,414	82	-	32	388	357	91.8%	82
Furniture and Office Equipment	59	270	270	24	57	303	246	81.3%	270
Furniture and Office Equipment	59	270	270	24	57	303	246	81.3%	270
Machinery and Equipment	1,300	921	2,181	31	86	1,052	966	91.9%	2,181
Machinery and Equipment	1,300	921	2,181	31	86	1,052	966	91.9%	2,181
Transport Assets		8,090	4,116		715	5,138	4,423	86.1%	4,116
Transport Assets	-	8,090	4,116	-	715	5,138	4,423	86.1%	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	3,625	53,246	84,853	37.2%	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 - M09 March

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	6,857	5,600	7,417	441	1,072	8,299	7,227	87.1%	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	441	570	5,392	4,821	89.4%	4,342
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	3,142	-	-	4,436	4,436	100.0%	3,142
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	1,000	441	570	780	210	26.9%	1,000
Capital Spares		192	250	200	-	-	175	175	100.0%	200
Water Supply Infrastructure		583	2,500	2,715	-	502	2,468	1,966	79.7%	2,715
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	263	263	100.0%	350
Pump Stations		483	800	330	-	114	483	369	76.5%	330
Water Treatment Works		-	1,000	935	-	-	785	785	100.0%	935
Buth Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	1,100	-	388	938	550	58.6%	1,100
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	360	-	-	165	165	100.0%	360
Pump Station		-	150	360	-	-	165	165	100.0%	360
Reteculation		-	-	-	-	-	-	-	-	-
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	-	-	-	275	275	100.0%	-
Data Centres		-	550	-	-	-	275	275	100.0%	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		800	200			500	500	100.0%	200	
Community Facilities		200				150	150	100.0%		
Halls		200				150	150	100.0%		
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Parks										
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			350	350	100.0%	200	
Indoor Facilities										
Outdoor Facilities			200			500	500	100.0%	200	
Capital Spares		600				(150)	(150)	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		72	1,337	1,265	94.6%	550
Operational Buildings		636	2,400	550		72	1,337	1,265	94.6%	550
Municipal Offices		572	2,400	550		72	1,337	1,265	94.6%	550
Pay/Enquiry Points										
Bulkling Plant 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			20	20	100.0%	33	
Servitudes										
Licences and Rights		15	33			20	20	100.0%	33	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		15	33			20	20	100.0%	33	
Load Settlement Software Applications										
Unspecified										
Computer Equipment		62	150	150	20	42	71	29	40.3%	150
Computer Equipment		62	150	150	20	42	71	29	40.3%	150
Furniture and Office Equipment			5,200	4,281		2,044	3,747	1,703	45.4%	4,281
Furniture and Office Equipment			5,200	4,281		2,044	3,747	1,703	45.4%	4,281
Machinery and Equipment			150	1,160		829	774	(56)	-7.2%	1,160
Machinery and Equipment			150	1,160		829	774	(56)	-7.2%	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	461	4,060	14,748	10,687	72.5%	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 - M09 March

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		29,070	23,172	33,236	1,778	15,630	23,076	7,447	32.3%	33,236
Roads Infrastructure		-	5,000	8,000	-	293	5,952	5,658	95.1%	8,000
Roads		-	5,000	-	-	-	(1,148)	(1,148)	100.0%	-
Road Structures		-	-	8,000	-	293	7,100	6,807	95.9%	8,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure	59	2,404	172	81	81	495	415	83.7%	172	
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Stations		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	72	81	81	996	916	91.9%	72	
LV Networks	59	2,404	100	-	-	(501)	(501)	100.0%	100	
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2,724	6,523	1,233	1,233	5,453	4,230	77.4%	6,523
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2,174	-	-	-	(543)	(543)	100.0%	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	550	6,523	1,233	1,233	6,006	4,773	79.5%	6,523
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	29,011	13,043	18,541	465	14,023	11,167	(2,856)	-25.6%	18,541	
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	13,043	-	-	-	(3,261)	(3,261)	100.0%	-
Waste Water Treatment Works	6,262	-	539	-	539	145	(395)	-273.0%	539	
Outfall Sewers	22,749	-	18,002	465	13,484	14,283	800	5.6%	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	28	9,906	8,459	1,625	2,313	5,578	3,266	58.5%	8,459	
Community Facilities	-	7,076	7,952	1,625	2,195	5,526	3,331	60.3%	7,952	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	7,076	7,952	1,625	2,195	5,526	3,331	60.3%	7,952	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	28	2,830	507	-	118	53	(65)	-123.7%	507	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	28	2,830	507	-	118	53	(65)	-123.7%	507	
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	100			193	193	100.0%	100	
Operational Buildings	-	380	100	-	-	193	193	100.0%	100	
Municipal Offices	-	230	50	-	-	105	105	100.0%	50	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	150	50	-	-	88	88	100.0%	50	
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	-	-	-	-	-	-	-	-	-	
Lead 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	1	29,098	33,457	41,795	3,404	17,942	28,847	10,905	37.8%	41,795

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 - M09

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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	4,587	6,613	5,285	471	2,701	4,665	1,964	42.1%	5,285
Roads Infrastructure		136	162	460	-	178	234	56	23.9%	460
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	460	-	178	234	56	23.9%	460
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	1,953	322	1,060	1,674	614	36.7%	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	320	1,024	1,543	519	33.7%	1,828
LV Networks		2	200	125	3	36	131	95	72.3%	125
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	2,717	149	1,456	2,563	1,107	43.2%	2,717
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	1,500	52	495	1,625	1,130	69.5%	1,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,190	97	935	832	(103)	-12.4%	1,190
Distribution Points		12	200	27	-	27	107	80	74.9%	27
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	150	-	7	188	181	96.3%	150
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	150	-	7	188	181	96.3%	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	5	-	-	6	6	100.0%	5
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	5	-	-	6	6	100.0%	5

Community Assets	243	1,683	1,413	51	445	1,405	960	68.4%	1,413
Community Facilities	64	991	526	1	66	627	561	89.4%	526
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	39	340	200	-	-	220	220	100.0%	200
Cemeteries/Crematoria	26	651	326	1	66	487	341	83.7%	326
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
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	50	378	778	400	51.4%	887
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	887	50	378	778	400	51.4%	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	6	118	989	871	88.0%	238
Operational Buildings	201	4,620	238	6	118	989	871	88.0%	238
Municipal Offices	51	4,470	197	2	89	960	871	90.7%	197
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	41	4	29	29	(0)	-0.1%	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									
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	14	50	40	-	21	35	14	40.2%	40
Computer Equipment	14	50	40	-	21	35	14	40.2%	40
Furniture and Office Equipment	355	242	145	12	72	120	48	40.2%	145
Furniture and Office Equipment	355	242	145	12	72	120	48	40.2%	145
Machinery and Equipment	14	144	120	6	12	177	165	93.4%	120
Machinery and Equipment	14	144	120	6	12	177	165	93.4%	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	13,352	546	3,368	7,391	4,023	54.4%	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 - M09 March

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 Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
R thousands	1															
Cash Receipts By Source																
Property rates		10,197	11,814	8,812	10,093	9,245	8,396	9,239	9,497	8,804	10,827	10,827	10,827	120,070	125,334	130,958
Service charges - electricity revenue		29,983	33,033	28,913	28,042	30,462	31,483	32,205	32,845	34,109	26,136	26,136	26,136	350,635	373,878	339,306
Service charges - water revenue		5,509	5,380	5,026	5,334	6,012	5,033	6,123	6,813	6,510	7,237	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	3,809	3,750	3,657	6,240	6,240	6,240	43,119	45,109	47,085
Service charges - refuse		3,182	3,249	3,096	3,346	3,312	3,005	3,252	3,143	3,078	8,788	8,788	8,788	40,417	42,166	44,052
Rental of facilities and equipment		885	185	818	230	178	382	467	904	695	543	543	543	5,985	5,232	5,497
Interest earned - external investments		-	26	27	30	29	33	33	1	35	(247)	(247)	(247)	2,000	2,088	2,182
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		46	37	47	33	40	48	9	11	40	258	258	258	4,241	4,427	4,827
Licences and permits		122	200	132	141	164	161	135	166	162	431	431	431	-	-	-
Agency services		199	264	213	207	231	173	201	185	220	530	530	530	-	-	-
Transfers and Subsidies - Operational		41,620	1,271	1	2	2	35,225	453	1	31,710	10,241	10,241	10,241	132,220	140,437	150,780
Other revenue		1,003	3,973	1,541	1,243	2,029	1,727	2,184	2,182	1,037	(255)	(255)	(255)	17,563	19,205	19,025
Cash Receipts by Source		96,558	65,453	50,399	60,667	55,807	89,216	58,131	59,336	90,088	70,526	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)		36,813	1,447	7,852	10,245	-	17,295	1,759	-	34,806	8,215	8,215	8,215	93,163	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/medium term		-	-	-	-	-	-	-	-	-	(4,050)	(4,050)	(4,050)	16,200	14,000	7,000
Increase (decrease) in consumer deposits		110	111	(34)	65	127	(284)	33	151	(375)	4,050	4,050	4,050	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		123,481	67,011	58,217	78,968	55,934	106,227	59,923	59,487	124,578	78,741	78,741	78,741	900,496	945,764	987,813
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	26,240	26,240	26,240	373,863	390,109	497,528
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	(1,340)	(1,340)	(1,340)	12,271	11,516	11,023
Bulk purchases - Electricity		-	11	15,000	17,281	15,140	40,000	10,031	15,630	19,978	30,823	30,823	30,823	255,129	280,587	308,789
Acquisitions - water & other inventory		275	-	42	113	-	1,023	161	-	231	(1,161)	(1,161)	(1,161)	41,101	53,846	55,118
Contracted services		-	-	-	-	-	-	-	-	-	(547)	(547)	(547)	36,369	32,873	33,734
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		19,192	9,057	7,729	11,265	10,065	11,397	14,235	9,232	11,307	5,963	5,963	5,963	55,138	53,144	60,031
Cash Payments by Type		19,467	9,088	22,772	28,669	25,205	52,420	24,428	24,862	31,516	59,983	59,983	59,983	774,567	827,075	876,225
Other Cash Flows/Payments by Type																
Capital assets		3,278	8,584	10,830	11,850	3,896	17,459	8,853	2,541	10,753	6,310	6,310	6,310	164,029	139,765	144,901
Repayment of borrowing		-	588	299	299	303	303	305	305	305	-	-	-	-	-	-
Other Cash Flows/Payments																
Total Cash Payments by Type		22,746	18,220	33,901	40,617	29,404	70,181	33,585	27,708	42,574	69,293	69,293	69,293	938,597	966,860	1,021,126
NET INCREASE/(DECREASE) IN CASH HELD		100,735	48,791	24,316	38,351	26,530	36,046	26,338	31,779	82,004	9,448	9,448	9,448	(38,101)	(21,095)	(33,313)
Cash/cash equivalents at the month/year beginning:		14,320	115,055	163,848	198,162	226,513	253,043	289,089	315,427	347,296	429,299	438,657	448,105	63,618	45,517	24,421
Cash/cash equivalents at the month/year end:		115,055	163,845	188,162	226,513	253,043	289,089	315,427	347,296	429,299	438,657	448,105	457,554	45,517	24,421	(8,891)

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 March 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)

13 April 2023