



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

MAY 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 May 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

14 June 2023

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Glossary

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

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

Budget - The financial plan of the Municipality.

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

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DoRA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

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

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

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

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

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

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

MIG - Municipal Infrastructure Grant.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

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

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

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

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

Virement - A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

This monthly report has been completed for legislative compliance.

1.1.2 Financial problems or risks facing the municipality

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

The Municipality has 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 took 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 May 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 81% 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 33%.

Cash Flow

Cash and cash equivalents had a cash outflow of R 10.51 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 - M11 May

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	9,968	122,613	119,211	3,402	3%	130,616
Service charges	493,460	543,858	512,903	38,892	458,852	475,396	(16,543)	-3%	512,903
Investment revenue	946	2,005	1,029	383	1,680	1,106	573	52%	1,029
Transfers and subsidies	119,582	129,312	130,111	1,255	118,273	119,167	(894)	-1%	130,111
Other own revenue	138,141	160,203	129,851	3,573	29,964	124,089	(94,125)	-76%	129,851
Total Revenue (excluding capital transfers and contributions)	875,221	962,872	904,510	54,071	731,381	838,969	(107,587)	-13%	904,510
Employee costs	339,594	357,851	340,581	25,438	287,123	315,090	(27,967)	-9%	340,581
Remuneration of Councillors	12,262	13,172	13,050	1,050	11,983	11,983	0	0%	13,050
Depreciation & asset impairment	91,430	90,455	91,247	-	-	83,511	(83,511)	-100%	91,247
Finance charges	11,478	12,541	14,463	1,175	9,663	12,938	(3,274)	-25%	14,463
Inventory consumed and bulk purchases	282,158	296,230	297,182	17,994	226,200	272,244	(46,044)	-17%	297,182
Transfers and subsidies	451	1,908	1,225	8	934	1,237	(302)	-24%	1,225
Other expenditure	124,187	124,305	128,744	2,778	50,240	117,208	(66,968)	-57%	128,744
Total Expenditure	861,560	896,463	886,492	48,443	586,144	814,211	(228,067)	-28%	886,492
Surplus/(Deficit)	13,660	66,410	18,019	5,628	145,237	24,758	120,479	487%	18,019
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	95,867	1,249	37,460	87,484	#####	-57%	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	1,534	(1,532)	-100%	2,045
Surplus/(Deficit) after capital transfers & contributions	161,443	159,563	115,931	6,877	182,699	113,776	68,923	61%	115,931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	161,443	159,563	115,931	6,877	182,699	113,776	68,923	61%	115,931
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	161,051	13,157	100,558	150,194	(49,636)	-33%	161,051
Capital transfers recognised	149,120	93,153	96,047	3,728	73,377	88,058	(14,681)	-17%	96,047
Borrowing	10,118	16,200	18,200	-	4,352	17,277	(12,926)	-75%	18,200
Internally generated funds	10,603	54,676	46,804	9,428	22,829	44,825	(21,995)	-49%	46,804
Total sources of capital funds	169,840	164,029	161,051	13,157	100,558	150,160	(49,602)	-33%	161,051
Financial position									
Total current assets	137,908	167,911	169,690		240,972				169,690
Total non current assets	2,764,397	2,789,068	2,784,508		2,864,900				2,784,508
Total current liabilities	235,962	107,418	321,208		261,058				321,208
Total non current liabilities	327,378	338,749	336,226		323,185				336,226
Community wealth/Equity	2,339,237	2,510,813	2,295,426		2,521,630				2,295,426
Cash flows									
Net cash from (used) operating	453,392	109,728	147,033	31,563	541,638	131,075	(410,563)	-313%	147,033
Net cash from (used) investing	(127,984)	(164,029)	(146,592)	(11,909)	(106,733)	(137,282)	(30,548)	22%	(146,592)
Net cash from (used) financing	13,655	16,200	-	(788)	12,623	(17,432)	(30,055)	172%	-
Cash/cash equivalents at the month/year end	365,787	45,517	27,166	-	461,847	3,085	(458,762)	-14870%	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	43,892	13,828	10,045	8,192	7,326	6,727	36,203	181,361	307,574
Creditors Age Analysis									
Total Creditors	9,641	8,460	7,597	42,772	1,039	18,438	603	19,952	108,503

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) - M11 May

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		385,254	378,274	353,246	13,361	247,359	327,980	(80,621)	-25%	353,246
Executive and council		-	26,435	-	-	-	4,406	(4,406)	-100%	-
Finance and administration		385,254	351,839	353,246	13,361	247,359	323,574	(76,215)	-24%	353,246
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	12,763	882	10,286	12,285	(1,999)	-16%	12,763
Community and social services		4,094	3,426	3,837	65	2,671	3,463	(791)	-23%	3,837
Sport and recreation		691	1,816	1,276	379	1,147	1,280	(112)	-9%	1,276
Public safety		7,713	10,553	7,450	439	6,468	7,346	(878)	-12%	7,450
Housing		850	400	200	-	-	217	(217)	-100%	200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	39,417	724	28,169	35,671	(7,502)	-21%	39,417
Planning and development		32,697	36,183	39,417	724	28,169	35,671	(7,502)	-21%	39,417
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,702	625,371	596,996	40,351	483,026	552,051	(69,025)	-13%	596,996
Energy sources		359,025	379,323	347,049	25,296	307,837	323,582	(15,746)	-5%	347,049
Water management		116,970	86,581	83,132	7,327	68,575	76,779	(8,204)	-11%	83,132
Waste water management		74,666	116,007	121,435	4,066	65,199	110,411	(45,212)	-41%	121,435
Waste management		41,040	43,460	45,380	3,661	41,416	41,278	138	0%	45,380
<i>Other</i>	4	2	3	0	1	3	1	2	359%	0
Total Revenue - Functional	2	1,023,004	1,056,026	1,002,422	55,320	768,843	927,987	(159,144)	-17%	1,002,422
Expenditure - Functional										
<i>Governance and administration</i>		276,961	271,661	295,740	16,215	178,368	267,384	(89,016)	-33%	295,740
Executive and council		51,630	55,374	51,034	2,655	31,352	47,504	(16,152)	-34%	51,034
Finance and administration		221,289	211,980	240,419	13,241	143,296	215,947	(72,650)	-34%	240,419
Internal audit		4,042	4,307	4,287	320	3,720	3,933	(213)	-5%	4,287
<i>Community and public safety</i>		92,214	108,416	87,374	6,251	73,685	83,250	(9,565)	-11%	87,374
Community and social services		11,047	14,845	12,636	672	8,488	11,951	(3,463)	-29%	12,636
Sport and recreation		35,882	43,828	33,914	2,152	25,866	32,390	(6,524)	-20%	33,914
Public safety		40,017	44,304	35,460	3,027	34,792	33,979	813	2%	35,460
Housing		5,268	5,440	5,364	400	4,538	4,930	(391)	-8%	5,364
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	61,826	2,191	25,272	56,246	(30,974)	-55%	61,826
Planning and development		12,253	14,358	14,145	781	9,179	13,024	(3,845)	-30%	14,145
Road transport		44,699	44,769	47,681	1,410	16,093	43,222	(27,129)	-63%	47,681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	437,668	23,425	305,416	403,795	(98,379)	-24%	437,668
Energy sources		296,300	299,869	300,240	15,822	220,436	275,115	(54,678)	-20%	300,240
Water management		67,671	69,806	69,474	3,086	39,477	63,740	(24,263)	-38%	69,474
Waste water management		36,506	37,600	37,466	2,155	25,807	34,216	(8,409)	-25%	37,466
Waste management		31,181	46,247	30,489	2,361	19,696	30,724	(11,029)	-36%	30,489
<i>Other</i>		3,774	3,737	3,883	361	3,403	3,535	(132)	-4%	3,883
Total Expenditure - Functional	3	861,560	896,463	886,492	48,443	586,144	814,211	(228,067)	-28%	886,492
Surplus/ (Deficit) for the year		161,443	159,563	115,931	6,877	182,699	113,776	68,923	61%	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) - M11 May

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	-	-	-	4,406	(4,406)	-100.0%	-
Vote 2 - CORPORATE SERVICES		114,123	107,437	102,187	903	4,136	94,546	(90,410)	-95.6%	102,187
Vote 3 - FINANCIAL SERVICES		228,887	244,452	251,726	12,496	243,671	229,537	14,134	6.2%	251,726
Vote 4 - COMMUNITY SERVICES		52,712	57,906	56,727	4,141	50,790	52,210	(1,420)	-2.7%	56,727
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		390,010	379,323	347,049	25,296	307,837	323,582	(15,746)	-4.9%	347,049
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	204,690	11,400	133,875	187,299	(53,424)	-28.5%	204,690
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	40,043	1,084	28,535	36,407	(7,873)	-21.6%	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	55,320	768,843	927,987	(159,144)	-17.1%	1,002,422
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	54,922	57,363	54,846	2,966	34,916	50,695	(15,780)	-31.1%	54,846
Vote 2 - CORPORATE SERVICES		41,180	46,787	44,389	2,570	29,900	41,089	(11,189)	-27.2%	44,389
Vote 3 - FINANCIAL SERVICES		112,055	100,823	121,100	5,064	62,413	107,586	(45,143)	-42.0%	121,100
Vote 4 - COMMUNITY SERVICES		136,708	164,488	131,121	9,596	103,505	125,993	(22,488)	-17.8%	131,121
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,903	330,199	341,854	19,066	244,931	311,406	(66,474)	-21.3%	341,854
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	167,894	7,612	92,056	153,503	(61,448)	-40.0%	167,894
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	25,287	1,569	18,423	23,968	(5,545)	-23.1%	25,287
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	861,560	896,463	886,492	48,443	586,144	814,211	(228,067)	-28.0%	886,492
Surplus/ (Deficit) for the year	2	161,443	159,563	115,931	6,877	182,699	113,776	68,923	60.6%	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 81% 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% -

- Interest Earned - External Investments (52%) - Increase in interest earned due to increase in cash and cash equivalents;
- Agency Services (26%) - Income from agency services more than budgeted. Historical information was used for budget purposes; and
- Interest Earned - Outstanding Debtors (14%) - Increase in interest levied due to outstanding accounts.

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 (25%) - 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;
- Fines, Penalties and Forfeits (8%) - Less officials resulted in less fines being issued; and
- Service Charges - Water (7%) - 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 (108%) - 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;
- Other Expenditure (29%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (26%) - Decrease in expenditure due to savings controls implemented;
- Finance Charges (25%) - Finance charges budgeted over 12 months. New loan budgeted for;
- Transfers and Subsidies (24%) - Being awarded on an ad-hoc bases as request occurs;
- Bulk Electricity - Electricity (16%) - Decrease in purchases due to load shedding; and
- Employee Related Costs (9%) - 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) - M11 May

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	9,968	122,613	119,211	3,402	3%	130,616
Service charges - electricity revenue		334,175	373,526	342,423	25,273	307,003	319,147	(12,144)	-4%	342,423
Service charges - water revenue		72,701	80,508	74,879	5,891	64,862	69,577	(4,715)	-7%	74,879
Service charges - sanitation revenue		45,544	46,364	50,221	4,066	45,572	45,393	178	0%	50,221
Service charges - refuse revenue		41,040	43,480	45,380	3,661	41,416	41,278	138	0%	45,380
Rental of facilities and equipment		5,625	6,436	6,485	1,136	5,961	5,937	25	0%	6,485
Interest earned - external investments		946	2,005	1,029	383	1,680	1,106	573	52%	1,029
Interest earned - outstanding debtors		5,187	5,000	9,273	1,076	8,865	7,788	1,077	14%	9,273
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	3,952	67	3,360	3,670	(310)	-8%	3,952
Licences and permits		1,939	4,651	1,796	153	1,597	2,122	(525)	-25%	1,796
Agency services		2,091	-	2,119	213	2,009	1,589	420	26%	2,119
Transfers and subsidies		119,582	129,312	130,111	1,255	118,273	119,167	(894)	-1%	130,111
Other revenue		11,109	15,840	10,191	928	9,746	10,284	(538)	-5%	10,191
Gains		108,593	124,035	96,035	-	(1,575)	92,699	(94,274)	-102%	96,035
Total Revenue (excluding capital transfers and contributions)		875,221	962,872	904,510	54,071	731,381	838,969	(107,587)	-13%	904,510
Expenditure By Type										
Employee related costs		339,594	357,851	340,581	25,438	287,123	315,090	(27,967)	-9%	340,581
Remuneration of councillors		12,262	13,172	13,050	1,050	11,983	11,983	0	0%	13,050
Debt impairment		41,482	26,700	45,000	42	256	38,200	(37,944)	-99%	45,000
Depreciation & asset impairment		91,430	90,455	91,247	-	-	83,511	(83,511)	-100%	91,247
Finance charges		11,478	12,541	14,463	1,175	9,663	12,938	(3,274)	-25%	14,463
Bulk purchases - electricity		248,180	255,129	255,130	14,286	197,654	233,751	(36,097)	-15%	255,130
Inventory consumed		33,977	41,101	42,052	3,708	28,546	38,493	(9,947)	-26%	42,052
Contracted services		20,559	36,366	28,365	835	14,779	27,184	(12,406)	-46%	28,365
Transfers and subsidies		451	1,908	1,225	8	934	1,237	(302)	-24%	1,225
Other expenditure		46,153	57,939	53,779	1,902	35,344	50,074	(14,730)	-29%	53,779
Losses		15,992	3,300	1,600	-	(138)	1,750	(1,888)	-108%	1,600
Total Expenditure		861,560	896,463	886,492	48,443	586,144	814,211	(228,067)	-26%	886,492
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		104,852	93,153	95,867	1,249	37,460	87,484	(50,024)	(0)	95,867
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	43	-	-	33	(33)	(0)	43
Transfers and subsidies - capital (in-kind - all)		42,931	-	2,002	-	2	1,501	(1,500)	(0)	2,002
Surplus/(Deficit) after capital transfers & contributions		161,443	159,563	115,931	6,877	182,699	113,776			115,931
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		161,443	159,563	115,931	6,877	182,699	113,776			115,931
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,443	159,563	115,931	6,877	182,699	113,776			115,931
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,443	159,563	115,931	6,877	182,699	113,776			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 33% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11

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	-	-	-	6	(6)	-100%	-
Vote 2 - CORPORATE SERVICES		589	2,230	1,305	15	422	1,393	(970)	-70%	1,305
Vote 3 - FINANCIAL SERVICES		8,941	6,957	5,282	39	2,897	5,177	(2,280)	-44%	5,282
Vote 4 - COMMUNITY SERVICES		883	6,904	2,566	209	465	3,128	(2,663)	-85%	2,566
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	36,009	8,146	17,951	32,972	(15,021)	-46%	36,009
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	85,115	87,534	2,130	58,959	81,655	(22,696)	-28%	87,534
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	28,355	2,618	19,865	25,864	(5,998)	-23%	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	13,157	100,558	150,194	(49,636)	-33%	161,051
Total Capital Expenditure		169,840	164,029	161,051	13,157	100,558	150,194	(49,636)	-33%	161,051
Capital Expenditure - Functional Classification										
Governance and administration		10,561	17,556	12,704	54	4,256	12,610	(8,353)	-66%	12,704
Executive and council		-	36	-	-	-	6	(6)	-100%	-
Finance and administration		10,561	17,520	12,704	54	4,256	12,604	(8,347)	-66%	12,704
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		882	7,254	2,292	209	391	2,481	(2,090)	-84%	2,292
Community and social services		89	1,262	900	-	13	913	(900)	-99%	900
Sport and recreation		568	4,230	752	209	328	790	(462)	-58%	752
Public safety		245	1,762	640	-	50	778	(728)	-94%	640
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,081	33,164	36,455	2,618	20,184	33,393	(13,209)	-40%	36,455
Planning and development		20,017	27,910	28,355	2,618	19,865	25,959	(6,093)	-23%	28,355
Road transport		20,065	5,254	8,100	-	319	7,435	(7,115)	-96%	8,100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118,315	106,025	109,600	10,276	75,726	101,705	(25,979)	-26%	109,600
Energy sources		27,838	24,354	30,165	8,146	17,087	27,183	(10,096)	-37%	30,165
Water management		20,889	12,928	15,454	1,715	6,932	14,830	(7,898)	-53%	15,454
Waste water management		69,588	66,933	63,980	415	51,708	59,391	(7,683)	-13%	63,980
Waste management		-	1,810	-	-	-	302	(302)	-100%	-
Other		-	30	-	-	-	5	(5)	-100%	-
Total Capital Expenditure - Functional Classification	3	169,840	164,029	161,051	13,157	100,558	150,194	(49,636)	-33%	161,051
Funded by:										
National Government		106,121	92,921	94,899	3,728	73,149	86,993	(13,844)	-16%	94,899
Provincial Government		43,000	232	1,103	-	227	1,024	(798)	-78%	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	40	(39)	-96%	45
Transfers recognised - capital		149,120	93,153	96,047	3,728	73,377	88,058	(14,681)	-17%	96,047
Borrowing	6	10,118	16,200	18,200	-	4,352	17,277	(12,926)	-75%	18,200
Internally generated funds		10,603	54,676	46,804	9,428	22,829	44,825	(21,995)	-49%	46,804
Total Capital Funding		169,840	164,029	161,051	13,157	100,558	150,160	(49,602)	-33%	161,051

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	Budget Year 2022/23				
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,383	22,555	64,402	22,412	64,402
Call investment deposits		4,936	22,842	22,842	11,293	22,842
Consumer debtors		84,875	79,901	(29,997)	142,988	(29,997)
Other debtors		30,807	34,695	96,200	48,421	96,200
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	16,244	15,858	16,244
Total current assets		137,908	167,911	169,690	240,972	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	1,826,682	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	2,864,900	2,784,508
TOTAL ASSETS		2,902,306	2,956,979	2,954,198	3,105,872	2,954,198
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(3,667)	-
Consumer deposits		16,787	17,432	17,432	16,876	17,432
Trade and other payables		182,933	89,986	266,784	211,606	266,784
Provisions		36,242	-	36,992	36,242	36,992
Total current liabilities		235,962	107,418	321,208	261,058	321,208
Non current liabilities						
Borrowing		88,521	100,353	83,053	88,189	83,053
Provisions		238,857	238,395	253,173	234,996	253,173
Total non current liabilities		327,378	338,749	336,226	323,185	336,226
TOTAL LIABILITIES		563,340	446,167	657,434	584,243	657,434
NET ASSETS	2	2,338,966	2,510,813	2,296,764	2,521,630	2,296,764
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,339,237	2,510,813	2,295,426	2,521,630	2,295,426
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,339,237	2,510,813	2,295,426	2,521,630	2,295,426

It should be noted that our liabilities exceed our current assets with R 20.1 million (April 2023: R 11.8 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: 0.92:1.00 (April 2023: 0.96:1.00).

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 - M11 May

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108,246	120,070	122,554	9,117	111,218	111,927	(710)	-1%	122,554
Service charges		451,163	509,043	532,955	44,344	475,987	484,557	(8,570)	-2%	532,955
Other revenue		94,959	27,809	24,567	2,123	28,890	23,060	5,830	25%	24,567
Transfers and Subsidies - Operational		72,687	132,220	129,112	0	112,324	118,871	(6,547)	-6%	129,112
Transfers and Subsidies - Capital		99,641	93,153	94,961	-	108,276	86,747	21,530	25%	94,961
Interest		-	2,000	345	82	357	592	(235)	-40%	345
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(373,303)	(762,296)	(754,639)	(24,103)	(295,414)	(690,517)	(395,103)	57%	(754,639)
Finance charges		-	(12,271)	(2,823)	-	-	(4,162)	(4,162)	100%	(2,823)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		453,392	109,728	147,033	31,563	541,638	131,075	(410,563)	-313%	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)	(11,909)	(106,733)	(137,282)	(30,548)	22%	(146,592)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	(146,592)	(11,909)	(106,733)	(137,282)	(30,548)	22%	(146,592)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	-	-	16,200	4,050	12,150	300%	-
Increase (decrease) in consumer deposits		(645)	-	-	173	90	(21,482)	21,572	-100%	-
Payments										
Repayment of borrowing		-	-	-	(961)	(3,667)	-	3,667	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	-	(788)	12,623	(17,432)	(30,055)	172%	-
NET INCREASE/ (DECREASE) IN CASH HELD		339,063	(38,101)	441	18,866	447,527	(23,639)			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	27,166		461,847	3,085			14,761

Reporting in terms of Section 11 of the MFMA:

Bank Reconciliation	
31 May 2023	
Cash book balance as at 1 May 2023	25,625,532.04
Receipts	56,059,919.63
Payments	(66,522,207.28)
Positive Cash book balance as at 31 May 2023	15,163,244.39
Outstanding Deposits	35,595,432.12
Bank Balance as at 31 May 2023	50,758,676.51

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 - M11 May

Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-126 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 96 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,907	2,733	2,029	1,952	1,938	1,676	8,135	32,909	58,319	45,650	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17,319	3,634	2,248	962	554	444	2,988	18,633	47,082	23,580	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8,173	1,709	1,421	1,245	1,177	1,074	8,169	31,426	54,394	43,091	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,202	1,563	1,225	1,185	1,128	1,087	5,246	29,083	44,719	37,728	-	-
Receivables from Exchange Transactions - Waste Management	1600	3,819	1,823	1,478	1,426	1,371	1,355	6,464	40,152	57,887	50,767	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1,061	963	855	817	786	726	3,048	14,531	22,848	19,908	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,081	1,371	788	567	372	366	2,154	14,627	22,328	19,095	-	-
Total By Income Source	2000	43,892	13,628	10,045	8,192	7,326	6,727	36,203	181,361	307,574	239,810	-	-
2022/23 - totals only		44,779	10,664	7,206	6,382	6,482	5,334	24,122	141,977	246,946	184,297	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	43,892	13,628	10,045	8,192	7,326	6,727	36,203	181,361	307,574	239,810	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	43,892	13,628	10,045	8,192	7,326	6,727	36,203	181,361	307,574	239,810	-	-

The total outstanding debtors for May 2023 are R 307.6 (April 2023: R 305.4 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 July 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 - M11 May

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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,172	1,223	695	42,772	-	18,438	-	13,717	78,017	151,819
Bulk Water	0200	716	1,449	6,864	-	-	-	-	2,057	11,087	5,775
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	(708)
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7,752	5,788	38	0	39	0	603	3,996	18,217	60,133
Auditor General	0800	-	-	-	-	1,000	-	-	182	1,182	2,856
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	9,641	8,460	7,597	42,772	1,039	18,438	603	19,952	108,503	219,876

An amount of R 108.5 million is outstanding of which R 98.9 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 May 2023 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 11.4 million and ended with R 11.5 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months											
R thousands													
Municipality													
Grindrod Bank		Monthly	Call Account	Yes	Variable	8.75	0	NA	10	0	-	-	10
Investec		Monthly	Call Account	Yes	Variable	8.9	0	NA	6,110	44	-	-	6,154
ABSA		Monthly	Call Account	Yes	Variable	8.85	0	NA	5,250	38	-	-	5,287
Municipality sub-total									11,369	82	-	-	11,451
Entities													
Entities sub-total									-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2								11,369	-	-	-	11,451

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 - M11 May

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	18,403	(14,330)	-77.9%	20,226
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,299	-	1,073	1,153	(80)	-6.9%	1,299
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	2,750	250	9.1%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	4,479	(4,479)	-100.0%	4,886
Neighbourhood Development Partnership Grant		-	1,957	2,700	-	-	2,351	(2,351)	-100.0%	2,700
Provincial Government:		3,954	3,168	2,768	-	1,500	2,604	(1,104)	-42.4%	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	21,007	(15,434)	-73.5%	22,994
Capital Transfers and Grants										
National Government:		106,788	92,921	94,899	-	108,875	86,661	22,213	25.6%	94,899
Neighbourhood Development Partnership Grant		20,000	13,043	18,002	-	26,864	15,676	11,188	71.4%	18,002
Municipal Infrastructure Grant		26,323	23,297	23,500	-	28,183	21,508	6,675	31.0%	23,500
Integrated National Electrification Programme Grant		25,475	4,717	3,429	-	7,425	3,358	4,067	121.1%	3,429
Provincial Government:		42,931	232	62	-	-	85	(85)	-	62
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	94,961	-	108,875	86,747	22,128	25.5%	94,961
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	117,955	-	114,448	107,754	6,694	6.2%	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 - M11 May

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		73,087	19,403	20,226	1,255	9,634	18,403	(8,769)	-47.7%	20,226
Expanded Public Works Programme Integrated Grant		907	1,073	1,299	-	-	1,153	(1,153)	-100.0%	1,299
Integrated National Electrification Programme Grant		3,193	708	845	-	24	752	(728)	-96.8%	845
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	971	2,787	2,750	37	1.3%	3,000
Municipal Infrastructure Grant		4,298	4,886	4,886	97	3,776	4,479	(703)	-15.7%	4,886
Neighbourhood Development Partnership Grant		3,412	1,957	2,700	-	2,211	2,351	(140)	-6.0%	2,700
Provincial Government:		3,830	2,768	2,788	-	1,911	2,555	(644)	-25.2%	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	1,255	11,545	20,958	(9,413)	-44.9%	23,014
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		104,750	92,921	94,899	1,249	37,447	86,661	(49,214)	-56.8%	94,899
Neighbourhood Development Partnership Grant		22,749	13,043	18,002	-	14,743	15,676	(933)	-6.0%	18,002
Municipal Infrastructure Grant		20,432	23,297	23,500	-	16,998	21,508	(4,510)	-21.0%	23,500
Integrated National Electrification Programme Grant		21,288	4,717	3,429	-	158	3,358	(3,199)	-96.3%	3,429
Provincial Government:		42,931	232	2,967	-	-	2,323	(2,323)	-100.0%	2,967
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	45	-	-	34	(34)	-100.0%	45
Total capital expenditure of Transfers and Grants		147,681	93,153	97,912	1,249	37,447	89,018	(51,571)	-57.9%	97,912
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		224,598	115,324	120,926	2,504	48,992	109,977	(60,985)	-55.5%	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 May 2023 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	676	2,004	296%	-
Pension and UIF Contributions		379	718	306	29	291	349	(59)	-17%	306
Medical Aid Contributions		31	65	-	-	-	11	(11)	-100%	-
Motor Vehicle Allowance		18	48	70	12	68	61	7	12%	70
Cellphone Allowance		1,201	1,394	1,366	112	1,254	1,257	(3)	0%	1,366
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	11,307	898	7,690	9,628	(1,939)	-20%	11,307
Sub Total - Councillors		12,262	13,172	13,050	1,050	11,983	11,983	0	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	468	5,545	5,705	(160)	-3%	5,921
Pension and UIF Contributions		355	546	473	40	434	445	(12)	-3%	473
Medical Aid Contributions		147	164	137	12	126	130	(4)	-3%	137
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	861	-	-	819	(819)	-100%	861
Motor Vehicle Allowance		1,170	1,357	1,174	95	1,079	1,107	(27)	-2%	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	7,183	8,206	(1,023)	-12%	8,565
% increase	4		22.4%	-2.0%						-2.0%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	201,802	17,087	190,814	187,724	3,090	2%	201,802
Pension and UIF Contributions		37,282	40,875	38,658	3,123	35,227	35,806	(579)	-2%	38,658
Medical Aid Contributions		20,239	25,265	22,426	1,353	14,728	21,030	(6,302)	-30%	22,426
Overtime		24,591	22,808	30,518	2,332	26,335	26,690	(355)	-1%	30,518
Performance Bonus		16,855	16,942	16,942	-	-	15,531	(15,531)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	5,427	421	5,141	4,898	243	5%	5,427
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	418	34	392	386	5	1%	418
Other benefits and allowances		8,457	8,742	6,855	456	7,174	6,598	576	9%	6,855
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,693	18	129	2,467	(2,338)	-95%	2,693
Post-retirement benefit obligations	2	9,796	6,270	6,270	-	-	5,748	(5,748)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	332,008	24,824	279,940	306,878	(26,938)	-9%	332,008
% increase	4		4.9%	0.4%						0.4%
Total Parent Municipality		351,842	371,023	353,622	26,488	299,106	327,067	(27,961)	-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 - M11 May

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%	48%
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	13,157	100,558	150,184	49,636	33.0%	0
June	74,631	13,522	10,857	-	-	161,051	-	-	-
Total Capital expenditure	169,840	164,029	161,051	100,558					

The municipality spent R 100.6 or 61% of the 2022/2023 original capital budget and 62% 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 - M11 May

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 new assets by Asset Class/Sub-class										
Infrastructure		128,420	103,782	97,236	10,031	70,250	90,287	20,036	22.2%	97,236
Roads Infrastructure		28,830	8,180	7,416	-	4,761	6,963	2,192	31.5%	7,416
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	7,266	-	4,711	6,816	2,105	30.9%	7,266
Road Furniture		2,180	150	150	-	50	138	87	63.4%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	34,246	8,695	22,186	30,053	7,866	26.2%	34,246
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	4,058	-	4,058	3,458	(600)	-17.3%	4,058
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	30,188	8,695	18,128	26,594	8,466	31.8%	30,188
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	5,866	480	2,728	5,726	2,997	52.3%	5,866
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	566	458	458	566	108	19.1%	566
Water Treatment Works		2,463	450	1,755	-	1,755	1,352	(403)	-29.8%	1,755
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	-	-	-	(98)	(98)	100.0%	-
Distribution Points		17,843	4,400	3,544	22	515	3,905	3,390	86.8%	3,544
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	49,678	856	40,561	47,224	6,663	14.1%	49,678
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	49,678	856	40,561	47,224	6,663	14.1%	49,678
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	-	-	-	302	302	100.0%	-
Landfill Sites		-	1,810	-	-	-	302	302	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	29	16	55.0%	30
Data Centres		-	-	30	-	13	29	16	55.0%	30
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	540	900	471			510	510	100.0%	471
Community Facilities	-	500	427	-	-	404	404	100.0%	427
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	500	427	-	-	404	404	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	-	-	106	106	100.0%	43
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	540	400	-	-	-	67	67	100.0%	-
Capital Spares	-	-	43	-	-	39	39	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	23	416	1,002	585	58.4%	1,110
Operational Buildings	155	880	1,110	23	416	1,002	585	58.4%	1,110
Municipal Offices	16	660	840	23	380	750	370	49.4%	840
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	220	220	-	-	202	202	100.0%	220
Stores	-	-	50	-	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					71	71	100.0%	
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	2,527	-	-	-	-	71	71	100.0%	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,527	-	-	-	-	71	71	100.0%	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	185	1,414	82		32	184	153	82.8%	82
Computer Equipment	185	1,414	82	-	32	184	153	82.8%	82
Furniture and Office Equipment	59	270	270		73	281	208	74.0%	270
Furniture and Office Equipment	59	270	270	-	73	281	208	74.0%	270
Machinery and Equipment	1,300	921	2,181		86	1,805	1,719	95.3%	2,181
Machinery and Equipment	1,300	921	2,181	-	86	1,805	1,719	95.3%	2,181
Transport Assets		8,090	4,116		715	4,456	3,741	84.0%	4,116
Transport Assets	-	8,090	4,116	-	715	4,456	3,741	84.0%	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	10,054	71,572	98,595	27.4%	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 - M11 May

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		6,857	5,600	7,417	30	2,105	7,711	5,606	72.7%	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	45	644	4,692	4,048	86.3%	4,342
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	3,142	-	-	3,573	3,573	100.0%	3,142
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	1,000	45	644	927	283	30.5%	1,000
Capital Spares		192	250	200	-	-	192	192	100.0%	200
Water Supply Infrastructure		583	2,500	2,715	(15)	1,461	2,633	1,171	44.5%	2,715
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	321	321	100.0%	350
Pump Stations		483	800	330	24	177	381	204	53.5%	330
Water Treatment Works		-	1,000	935	-	935	885	(50)	-5.7%	935
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	1,100	(39)	349	1,046	697	66.6%	1,100
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	360	-	-	295	295	100.0%	360
Pump Station		-	150	360	-	-	295	295	100.0%	360
Reticulation		-	-	-	-	-	-	-	-	-
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	-	-	-	92	92	100.0%	-
Data Centres		-	550	-	-	-	92	92	100.0%	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		800	200	-	-	300	300	100.0%	200
Community Facilities		200	-	-	-	50	50	100.0%	-
Halls		200	-	-	-	50	50	100.0%	-
Centres		-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-
Furts		-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		600	200	-	-	250	250	100.0%	200
Indoor Facilities		-	-	-	-	-	-	-	-
Outdoor Facilities		-	200	-	-	300	300	100.0%	200
Capital Spares		600	-	-	-	(50)	(50)	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	15	116	812	85.7%	550
Operational Buildings		636	2,400	550	15	116	812	85.7%	550
Municipal Offices		572	2,400	550	15	116	812	85.7%	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	-	-	29	29	100.0%	33
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		15	33	-	-	29	29	100.0%	33
Water Rights		-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-
Computer Software and Applications		15	33	-	-	29	29	100.0%	33
Load Settlement Software Applications		-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-
Computer Equipment		62	150	150	-	42	124	85.8%	150
Computer Equipment		62	150	150	-	42	124	85.8%	150
Furniture and Office Equipment		5,200	4,281	-	2,044	4,103	2,059	50.2%	4,281
Furniture and Office Equipment		5,200	4,281	-	2,044	4,103	2,059	50.2%	4,281
Machinery and Equipment		150	1,160	16	845	1,031	186	18.1%	1,160
Machinery and Equipment		150	1,160	16	845	1,031	186	18.1%	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	60	5,153	14,110	83.5%	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 - M11 May

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	1,363	18,480	29,849	11,369	38.1%	33,236
Roads Infrastructure		-	5,000	8,000	-	293	7,317	7,024	96.0%	8,000
Roads		-	5,000	-	-	-	(383)	(383)	100.0%	-
Road Structures		-	-	8,000	-	293	7,700	7,407	96.2%	8,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure	59	2,404	172	-	-	81	279	199	71.2%	172
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	72	-	81	380	299	78.8%	72
LV Networks	59	2,404	100	-	-	-	(100)	(100)	100.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2,724	6,523	1,249	2,711	6,170	3,459	56.1%	6,523
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2,174	-	-	-	(181)	(181)	100.0%	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	550	6,523	1,249	2,711	6,351	3,640	57.3%	6,523
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	29,011	13,043	18,541	114	16,396	16,083	688	4.3%	18,541	
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	13,043	-	-	-	(1,087)	(1,087)	100.0%	-
Waste Water Treatment Works	6,262	-	539	-	539	408	(132)	-32.3%	539	
Outfall Sewers	22,749	-	18,002	114	14,856	16,762	1,906	11.4%	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		-	-	-	-	-	-	-	-	-

	28	9,906	8,459	1,680	5,354	7,599	2,156	28.7%	8,459	
Community Assets										
Community Facilities	-	7,076	7,952	1,471	5,027	7,143	2,116	29.6%	7,952	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Creches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	7,076	7,952	1,471	5,027	7,143	2,116	29.6%	7,952	
Police	-	-	-	-	-	-	-	-	-	
Furts	-	-	-	-	-	-	-	-	-	
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	209	326	366	40	10.9%	507	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	28	2,830	507	209	326	366	40	10.9%	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	-	-	131	131	100.0%	100	
Operational Buildings	-	380	100	-	-	131	131	100.0%	100	
Municipal Offices	-	230	50	-	-	68	68	100.0%	50	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	180	50	-	-	63	63	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	-	-	-	-	-	-	-	-	-	
Local 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	3,042	23,834	37,490	13,656	36.4%	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 - M11 May

Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,587	6,613	5,285	325	3,300	5,078	1,778	35.0%	5,285
Roads Infrastructure		136	162	460	-	224	385	161	41.8%	460
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	460	-	224	385	161	41.8%	460
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	1,953	152	1,276	1,860	584	31.4%	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	122	1,210	1,733	523	30.2%	1,828
LV Networks		2	200	125	29	66	127	61	48.0%	125
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	2,717	174	1,787	2,666	878	33.0%	2,717
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	1,500	93	670	1,542	872	56.5%	1,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,190	81	1,090	1,071	(20)	-1.8%	1,190
Distribution Points		12	200	27	-	27	53	27	49.9%	27
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	150	-	7	163	156	95.8%	150
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	150	-	7	163	156	95.8%	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	-	7	5	(1)	-25.3%	5
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	5	-	7	5	(1)	-25.3%	5

Community Assets	243	1,683	1,413	7	481	1,410	929	65.9%	1,413
Community Facilities	64	991	526	(3)	63	560	496	88.7%	526
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	39	340	200	-	-	207	207	100.0%	200
Cemeteries/Crematoria	26	651	326	(3)	63	353	290	82.0%	326
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
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	10	418	851	433	50.9%	887
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	887	10	418	851	433	50.9%	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	-	119	489	370	75.6%	238
Operational Buildings	201	4,620	238	-	119	489	370	75.6%	238
Municipal Offices	51	4,470	197	-	90	451	361	80.1%	197
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	41	-	29	37	8	21.9%	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	-	25	38	14	35.3%	40
Computer Equipment	14	50	40	-	25	38	14	35.3%	40
Furniture and Office Equipment	355	242	145	24	96	137	40	29.6%	145
Furniture and Office Equipment	355	242	145	24	96	137	40	29.6%	145
Machinery and Equipment	14	144	120	1	13	139	126	90.9%	120
Machinery and Equipment	14	144	120	1	13	139	126	90.9%	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	358	4,034	7,291	3,257	44.7%	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 - M11 May

Description	Ret	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
R thousands	1															
Cash Receipts by Source																
Property rates		10,197	11,814	8,812	18,093	9,245	8,396	9,239	9,497	8,804	8,001	9,117	10,627	120,070	125,334	130,958
Service charges - electricity revenue		29,983	33,033	26,913	28,042	30,462	31,463	32,205	32,945	34,109	25,607	31,157	26,136	350,635	372,678	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	6,080	7,237	74,873	78,189	81,611
Service charges - sanitation revenue		3,823	4,022	3,772	3,967	4,103	3,579	3,800	3,790	3,657	3,380	3,889	6,240	43,119	45,100	47,085
Service charges - refuse		3,162	3,248	3,096	3,346	3,312	3,005	3,252	3,143	3,078	2,865	3,219	3,786	40,417	42,196	44,052
Rental of facilities and equipment		865	185	818	230	178	382	467	904	695	283	232	543	5,985	5,232	5,467
Interest earned - external investments		-	26	27	30	29	33	33	1	35	61	82	(247)	2,000	2,088	2,182
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		46	37	47	33	40	46	9	11	40	22	29	258	4,241	4,427	4,027
Licences and permits		122	200	132	141	154	151	136	166	192	131	163	431	-	-	-
Agency services		199	264	213	207	231	173	201	185	220	172	241	530	-	-	-
Transfers and Subsidies - Operational		41,629	3,271	1	2	2	35,225	483	1	31,710	0	0	10,241	132,220	140,437	150,780
Other revenue		1,003	3,973	1,541	1,243	2,029	1,727	2,184	2,162	1,037	889	1,451	(255)	17,583	18,205	19,025
Cash Receipts by Source		96,558	85,453	50,399	60,667	55,887	89,216	58,131	59,336	90,088	47,454	55,666	79,526	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	-	17,256	1,759	-	34,886	-	-	3,215	93,153	97,497	105,721
Transfers and subsidies - capital (monetary allocations) (National/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-	16,200	-	(4,050)	16,200	14,200	7,000
Increase (decrease) in consumer deposits		110	111	(34)	56	127	(284)	33	151	(375)	23	173	4,050	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		123,461	67,011	58,217	78,968	55,934	106,227	59,923	59,487	124,578	63,677	55,839	78,741	900,496	945,764	987,813
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	26,240	373,563	390,109	407,528
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	(1,340)	12,271	11,516	11,023
Bulk purchases - Electricity		-	11	15,000	17,291	15,140	40,000	10,031	15,630	19,978	21,321	16,428	30,828	255,129	280,587	308,789
Acquisitions - water & other inventory		275	-	42	113	-	1,023	161	-	231	361	-	(1,161)	41,101	53,846	55,118
Contracted services		-	-	-	-	-	-	-	-	-	-	-	(547)	36,366	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	11,222	7,675	5,963	56,138	58,144	60,034
Cash Payments by Type		19,467	9,068	22,772	28,669	25,295	52,428	24,428	24,862	31,516	32,904	24,103	59,983	774,567	827,075	876,225
Other Cash Flows/Payments by Type																
Capital assets		3,278	8,564	10,830	11,850	3,896	17,458	8,853	2,541	10,753	17,001	11,909	9,310	164,029	139,785	144,801
Repayment of borrowing		-	588	299	299	303	303	305	305	305	-	961	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		22,746	18,220	33,901	40,617	29,494	70,181	33,585	27,708	42,574	49,905	36,973	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	36,046	26,338	31,779	82,004	13,772	18,866	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	461,847	83,616	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	442,981	461,847	471,295	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 May 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)

14 June 2023