



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

FEBRUARY 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 February 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. M. Ooba
MUNICIPAL MANAGER

13 March 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 | 35 |
| Section 12 - Municipal manager's quality certification | 36 |

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 February 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 59% of the adjustment budget, a negative variance of 17% 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 42%.

Cash Flow

Cash and cash equivalents had a cash inflow of R 933 thousand.

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 Kruijer - Table C1 Monthly Budget Statement Summary - M08 February

| 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 | 10,160 | 92,571 | 84,996 | 7,574 | 9% | 130,616 |
| Service charges | 493,460 | 543,858 | 512,903 | 42,458 | 334,295 | 362,872 | (28,577) | -8% | 512,903 |
| Investment revenue | 946 | 2,005 | 1,029 | 91 | 644 | 1,337 | (692) | -52% | 1,029 |
| Transfers and subsidies | 119,582 | 129,312 | 130,111 | 266 | 84,572 | 86,337 | (1,765) | -2% | 130,111 |
| Other own revenue | 138,141 | 160,203 | 129,851 | 3,766 | 22,526 | 106,802 | (84,276) | -79% | 129,851 |
| Total Revenue (excluding capital transfers and contributions) | 875,221 | 962,872 | 904,510 | 56,740 | 534,608 | 642,344 | (107,736) | -17% | 904,510 |
| Employee costs | 339,594 | 357,851 | 340,581 | (7,370) | 178,546 | 238,618 | (60,071) | -25% | 340,581 |
| Remuneration of Councilors | 12,262 | 13,172 | 13,050 | (2,932) | 4,834 | 8,782 | (3,948) | -45% | 13,050 |
| Depreciation & asset impairment | 91,430 | 90,455 | 91,247 | - | - | 60,303 | (60,303) | -100% | 91,247 |
| Finance charges | 11,478 | 12,541 | 14,463 | 2,477 | 5,811 | 8,361 | (2,550) | -30% | 14,463 |
| Inventory consumed and bulk purchases | 282,159 | 296,230 | 297,182 | 55,020 | 178,624 | 197,818 | (19,193) | -10% | 297,182 |
| Transfers and subsidies | 451 | 1,908 | 1,225 | 144 | 815 | 1,272 | (457) | -36% | 1,225 |
| Other expenditure | 124,185 | 124,305 | 128,744 | 125 | 34,026 | 82,758 | (48,732) | -59% | 128,744 |
| Total Expenditure | 861,561 | 896,463 | 886,492 | 47,465 | 402,655 | 597,911 | (195,256) | -33% | 886,492 |
| Surplus/(Deficit) | 13,660 | 66,410 | 18,019 | 9,276 | 131,953 | 44,433 | 87,520 | 197% | 18,019 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 104,852 | 93,153 | 95,867 | - | 24,800 | 62,338 | ##### | -60% | 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 | - | 2 | #DIV/0! | 2,045 |
| Surplus/(Deficit) after capital transfers & contributions | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | 49,984 | 47% | 115,931 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | 49,984 | 47% | 115,931 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 169,840 | 164,029 | 161,051 | 3,695 | 67,758 | 117,574 | (49,816) | -42% | 161,051 |
| Capital transfers recognised | 149,120 | 93,153 | 96,047 | 3,429 | 56,332 | 64,091 | (7,758) | -12% | 96,047 |
| Borrowing | 10,118 | 16,200 | 18,200 | 293 | 293 | 14,509 | (14,216) | -98% | 18,200 |
| Internally generated funds | 10,603 | 54,676 | 46,804 | (28) | 11,132 | 38,839 | (27,706) | -71% | 46,804 |
| Total sources of capital funds | 169,840 | 164,029 | 161,051 | 3,695 | 67,758 | 117,439 | (49,681) | -42% | 161,051 |
| Financial position | | | | | | | | | |
| Total current assets | 137,908 | 167,911 | 169,690 | | 193,427 | | | | 169,690 |
| Total non current assets | 2,764,397 | 2,789,068 | 2,784,508 | | 2,832,100 | | | | 2,784,508 |
| Total current liabilities | 235,962 | 107,418 | 321,208 | | 215,842 | | | | 321,208 |
| Total non current liabilities | 327,378 | 338,749 | 336,226 | | 314,027 | | | | 336,226 |
| Community wealth/Equity | 2,339,237 | 2,510,813 | 2,295,426 | | 2,495,658 | | | | 2,295,426 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 453,392 | 109,728 | 147,033 | 34,474 | 402,088 | 74,802 | (327,287) | -438% | 147,033 |
| Net cash from (used) investing | (127,984) | (164,029) | (146,592) | (2,541) | (67,070) | (109,353) | (42,283) | 39% | (146,592) |
| Net cash from (used) financing | 13,655 | 16,200 | - | (154) | (2,132) | (17,432) | (15,300) | 88% | - |
| Cash/cash equivalents at the month/year end | 365,787 | 45,517 | 27,166 | - | 347,206 | (25,259) | (372,465) | 1475% | 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 | 44,782 | 10,330 | 7,967 | 7,682 | 7,337 | 7,578 | 34,248 | 169,278 | 289,203 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 47,918 | 4,682 | 20,603 | 2,577 | 1,619 | 114 | 452 | 18,854 | 96,818 |

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) - M08 February

| 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 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 385,254 | 378,274 | 353,246 | 12,411 | 181,840 | 252,183 | (70,343) | -28% | 353,246 |
| Executive and council | | - | 26,435 | - | (1,329) | - | 17,623 | (17,623) | -100% | - |
| Finance and administration | | 385,254 | 351,839 | 353,246 | 13,739 | 181,840 | 234,559 | (52,720) | -22% | 353,246 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 13,349 | 16,195 | 12,763 | 923 | 8,053 | 10,851 | (2,797) | -26% | 12,763 |
| Community and social services | | 4,094 | 3,426 | 3,837 | 241 | 2,138 | 2,338 | (200) | -9% | 3,837 |
| Sport and recreation | | 691 | 1,816 | 1,276 | 81 | 733 | 1,210 | (478) | -39% | 1,276 |
| Public safety | | 7,713 | 10,553 | 7,450 | 602 | 5,183 | 7,035 | (1,853) | -26% | 7,450 |
| Housing | | 850 | 400 | 200 | - | - | 267 | (267) | -100% | 200 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 32,697 | 36,183 | 39,417 | 877 | 17,861 | 24,432 | (6,571) | -27% | 39,417 |
| Planning and development | | 32,697 | 36,183 | 39,417 | 877 | 17,861 | 24,432 | (6,571) | -27% | 39,417 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 591,702 | 625,371 | 596,996 | 42,529 | 351,656 | 417,214 | (65,558) | -16% | 596,996 |
| Energy sources | | 359,025 | 379,323 | 347,049 | 28,461 | 224,520 | 253,182 | (28,662) | -11% | 347,049 |
| Water management | | 116,970 | 86,581 | 83,132 | 6,317 | 46,213 | 57,721 | (11,508) | -20% | 83,132 |
| Waste water management | | 74,666 | 116,007 | 121,435 | 4,054 | 50,457 | 77,338 | (26,881) | -35% | 121,435 |
| Waste management | | 41,040 | 43,460 | 45,380 | 3,697 | 30,465 | 28,973 | 1,492 | 5% | 45,380 |
| <i>Other</i> | 4 | 2 | 3 | 0 | - | 0 | 2 | (1) | -87% | 0 |
| Total Revenue - Functional | 2 | 1,023,004 | 1,056,026 | 1,002,422 | 56,740 | 559,410 | 704,681 | (145,272) | -21% | 1,002,422 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 276,961 | 271,661 | 295,740 | (218) | 113,160 | 182,473 | (69,313) | -38% | 295,740 |
| Executive and council | | 51,630 | 55,374 | 51,034 | (2,798) | 17,680 | 36,916 | (19,236) | -52% | 51,034 |
| Finance and administration | | 221,290 | 211,980 | 240,419 | 2,580 | 93,098 | 142,685 | (49,588) | -35% | 240,419 |
| Internal audit | | 4,041 | 4,307 | 4,287 | 1 | 2,382 | 2,871 | (490) | -17% | 4,287 |
| <i>Community and public safety</i> | | 92,214 | 108,416 | 87,374 | (7,209) | 41,256 | 70,877 | (29,622) | -42% | 87,374 |
| Community and social services | | 11,047 | 14,845 | 12,636 | (15) | 5,736 | 9,896 | (4,161) | -42% | 12,636 |
| Sport and recreation | | 35,882 | 43,828 | 33,914 | 100 | 17,093 | 27,819 | (10,726) | -39% | 33,914 |
| Public safety | | 40,017 | 44,304 | 35,460 | (7,273) | 15,515 | 29,536 | (14,021) | -47% | 35,460 |
| Housing | | 5,268 | 5,440 | 5,364 | (21) | 2,913 | 3,627 | (714) | -20% | 5,364 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 56,952 | 59,126 | 61,826 | 234 | 16,003 | 39,507 | (23,504) | -59% | 61,826 |
| Planning and development | | 12,253 | 14,358 | 14,145 | (27) | 5,954 | 9,661 | (3,707) | -38% | 14,145 |
| Road transport | | 44,699 | 44,769 | 47,681 | 261 | 10,049 | 29,846 | (19,797) | -66% | 47,681 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 431,659 | 453,522 | 437,668 | 54,659 | 230,116 | 302,562 | (72,446) | -24% | 437,668 |
| Energy sources | | 296,300 | 299,869 | 300,240 | 52,890 | 177,619 | 200,127 | (22,508) | -11% | 300,240 |
| Water management | | 67,671 | 69,806 | 69,474 | 1,639 | 23,406 | 46,537 | (23,131) | -50% | 69,474 |
| Waste water management | | 36,506 | 37,600 | 37,466 | 17 | 16,687 | 24,466 | (7,780) | -32% | 37,466 |
| Waste management | | 31,181 | 46,247 | 30,489 | 113 | 12,405 | 31,432 | (19,027) | -61% | 30,489 |
| <i>Other</i> | | 3,774 | 3,737 | 3,883 | (1) | 2,120 | 2,491 | (371) | -15% | 3,883 |
| Total Expenditure - Functional | 3 | 861,561 | 896,463 | 886,492 | 47,465 | 402,655 | 597,911 | (195,256) | -33% | 886,492 |
| Surplus/ (Deficit) for the year | | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | 49,984 | 47% | 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) - M08

| Vote Description | Ref | 2021/22 Audited Outcome | Budget Year | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|--|-----|-------------------------|------------------|------------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| | | | Original Budget | Adjusted Budget | Monthly Actual | | | | | |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | - | 26,435 | - | (1,329) | - | 17,623 | (17,623) | -100.0% | - |
| Vote 2 - CORPORATE SERVICES | | 114,123 | 107,437 | 102,187 | 2,564 | 3,818 | 71,624 | (67,807) | -94.7% | 102,187 |
| Vote 3 - FINANCIAL SERVICES | | 228,887 | 244,452 | 251,726 | 11,207 | 178,359 | 162,968 | 15,391 | 9.4% | 251,726 |
| Vote 4 - COMMUNITY SERVICES | | 52,712 | 57,906 | 56,727 | 4,575 | 38,098 | 38,658 | (560) | -1.4% | 56,727 |
| Vote 5 - TECHNICAL DIRECTOR | | - | - | - | - | - | - | - | - | - |
| Vote 6 - ELECTRO-MECHANICAL SERVICES | | 360,010 | 379,323 | 347,049 | 28,461 | 224,520 | 253,182 | (28,662) | -11.3% | 347,049 |
| Vote 7 - CIVIL ENGINEERING SERVICES | | 233,667 | 202,688 | 204,690 | 10,383 | 96,750 | 135,126 | (38,376) | -28.4% | 204,690 |
| Vote 8 - DEVELOPMENT AND PLANNING SERVICES | | 33,605 | 37,785 | 40,043 | 878 | 17,865 | 25,500 | (7,635) | -29.9% | 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 | 56,740 | 559,410 | 704,681 | (145,272) | -20.6% | 1,002,422 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 54,920 | 57,363 | 54,846 | (2,815) | 19,974 | 38,242 | (18,268) | -47.8% | 54,846 |
| Vote 2 - CORPORATE SERVICES | | 41,180 | 46,787 | 44,389 | 233 | 19,655 | 31,191 | (11,536) | -37.0% | 44,389 |
| Vote 3 - FINANCIAL SERVICES | | 112,055 | 100,823 | 121,100 | 533 | 42,222 | 67,080 | (24,859) | -37.1% | 121,100 |
| Vote 4 - COMMUNITY SERVICES | | 135,708 | 164,488 | 131,121 | (6,709) | 59,934 | 110,608 | (50,674) | -45.8% | 131,121 |
| Vote 5 - TECHNICAL DIRECTOR | | - | - | - | - | - | - | - | - | - |
| Vote 6 - ELECTRO-MECHANICAL SERVICES | | 332,905 | 330,199 | 341,854 | 54,355 | 191,730 | 220,447 | (28,716) | -13.0% | 341,854 |
| Vote 7 - CIVIL ENGINEERING SERVICES | | 159,662 | 164,295 | 167,894 | 1,917 | 56,960 | 110,330 | (53,370) | -48.4% | 167,894 |
| Vote 8 - DEVELOPMENT AND PLANNING SERVICES | | 25,130 | 32,508 | 25,287 | (50) | 12,179 | 20,012 | (7,832) | -39.1% | 25,287 |
| Vote 9 - | | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - |
| Vote 14 - | | - | - | - | - | - | - | - | - | - |
| Vote 15 - | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 861,561 | 896,463 | 886,492 | 47,465 | 402,655 | 597,911 | (195,256) | -32.7% | 886,492 |
| Surplus/ (Deficit) for the year | 2 | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | 49,984 | 46.8% | 115,931 |

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

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

The fact that there is a budgeted amount for expenditure does not necessarily mean that there are funds available to pay for the expenditure incurred. Therefore, the incurrance 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 59% of the adjustment budget and a negative variance of 17% of the year-to-date original budget.

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

- Interest Earned - Outstanding Debtors (78%) - Increase in interest levied due to outstanding accounts;
- Property Rates (9%) - Annual billing of property rates; and
- Service Charges - Sanitation (9%) - increase in erven being levied for sanitation.

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

- Gains (100%) - Cancellation of erf resulted in selling price being reimbursed;
- Licences and Permits (63%) - Revenue less than budgeted for due to less vehicles being sold and offices not working during load shedding;
- Interest Earned - External Investments (52%) - Less investments due to cash flow problems;
- Other Revenue (30%) - Less ad-hoc revenue due to economic environment, such as revenue from building plan fees, etc.;
- Service Charges - Water (14%) - Less water usage due to load shedding and water not available for usage;
- Rental of Facilities and Equipment (11%) - Due to the current economic environment, less functions are being held; and
- Service Charges - Electricity (10%) - Load shedding during July to February 2023 resulted in less electricity being consumed.

3

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 34.0% of actual revenue levied for the year to date.

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

- Depreciation and Asset Impairment (100%) - Will reflect transactions once asset module is 100% in use;
- Losses (100%) - Losses are recognised when they occurred;

- Debt Impairment (99%) - Transactions will only be processed during June 2023. Current transactions are due to a linkage error on Castway. Confirmation of the error from National Treasury was send to Munsoft Support;
- Contracted Services (60%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (48%) - Decrease in expenditure due to savings controls implemented;
- Remuneration of Councillors (45%) - Salary import to be done in March 2023;
- Other Expenditure (38%) - Decrease in expenditure due to invoices not being received for processing;
- Transfers and Subsidies (36%) - Being awarded on an ad-hoc bases as request occurs;
- Finance Charges (30%) - Finance charges budgeted over 12 months. New loan budgeted for, but not yet raised;
- Contracted Services (51%) - Decrease in expenditure due to invoices not being received for processing; and
- Employee Related Costs (25%) - Salary import to be done in March 2023.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

| 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 | 10,160 | 92,571 | 84,996 | 7,574 | 9% | 130,616 |
| Service charges - electricity revenue | | 334,175 | 373,526 | 342,423 | 28,390 | 224,070 | 249,318 | (25,248) | -10% | 342,423 |
| Service charges - water revenue | | 72,701 | 80,508 | 74,879 | 6,317 | 46,212 | 53,672 | (7,461) | -14% | 74,879 |
| Service charges - sanitation revenue | | 45,544 | 46,364 | 50,221 | 4,054 | 33,549 | 30,909 | 2,639 | 9% | 50,221 |
| Service charges - refuse revenue | | 41,040 | 43,460 | 45,380 | 3,697 | 30,465 | 28,973 | 1,492 | 5% | 45,380 |
| Rental of facilities and equipment | | 5,625 | 6,436 | 6,485 | 657 | 3,917 | 4,291 | (474) | -11% | 6,485 |
| Interest earned - external investments | | 946 | 2,005 | 1,029 | 91 | 644 | 1,337 | (692) | -52% | 1,029 |
| Interest earned - outstanding debtors | | 5,187 | 5,000 | 9,273 | 849 | 5,947 | 3,333 | 2,613 | 78% | 9,273 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 3,596 | 4,241 | 3,952 | 356 | 2,782 | 2,827 | (45) | -2% | 3,952 |
| Licences and permits | | 1,939 | 4,651 | 1,796 | 159 | 1,137 | 3,101 | (1,964) | -63% | 1,796 |
| Agency services | | 2,091 | - | 2,119 | 154 | 1,451 | - | 1,451 | #DIV/0! | 2,119 |
| Transfers and subsidies | | 119,582 | 129,312 | 130,111 | 266 | 84,572 | 86,337 | (1,765) | -2% | 130,111 |
| Other revenue | | 11,109 | 15,840 | 10,191 | (65) | 7,392 | 10,560 | (3,168) | -30% | 10,191 |
| Gains | | 108,593 | 124,035 | 96,035 | 1,657 | - | 82,690 | (82,690) | -100% | 96,035 |
| Total Revenue (excluding capital transfers and contributions) | | 875,221 | 962,872 | 904,510 | 56,740 | 534,608 | 642,344 | (107,736) | -17% | 904,510 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 339,594 | 357,851 | 340,581 | (7,370) | 178,546 | 238,618 | (60,071) | -25% | 340,581 |
| Remuneration of councillors | | 12,262 | 13,172 | 13,050 | (2,932) | 4,834 | 8,782 | (3,948) | -45% | 13,050 |
| Debt impairment | | 41,482 | 26,700 | 45,000 | 3 | 135 | 17,800 | (17,665) | -99% | 45,000 |
| Depreciation & asset impairment | | 91,430 | 90,455 | 91,247 | - | - | 60,303 | (60,303) | -100% | 91,247 |
| Finance charges | | 11,478 | 12,541 | 14,463 | 2,477 | 5,811 | 8,361 | (2,550) | -30% | 14,463 |
| Bulk purchases - electricity | | 248,180 | 255,129 | 255,130 | 52,541 | 164,211 | 170,000 | (5,789) | -3% | 255,130 |
| Inventory consumed | | 33,979 | 41,101 | 42,052 | 2,480 | 14,414 | 27,818 | (13,404) | -48% | 42,052 |
| Contracted services | | 20,559 | 36,366 | 28,365 | (860) | 9,583 | 23,800 | (14,216) | -60% | 28,365 |
| Transfers and subsidies | | 451 | 1,908 | 1,225 | 144 | 815 | 1,272 | (457) | -36% | 1,225 |
| Other expenditure | | 46,152 | 57,939 | 53,779 | 982 | 24,307 | 38,968 | (14,651) | -38% | 53,779 |
| Losses | | 15,992 | 3,300 | 1,600 | - | - | 2,200 | (2,200) | -100% | 1,600 |
| Total Expenditure | | 861,561 | 896,463 | 886,492 | 47,465 | 402,655 | 597,911 | (195,256) | -33% | 886,492 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 13,660 | 66,410 | 18,019 | 9,276 | 131,953 | 44,433 | 87,520 | 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 | - | 24,800 | 62,338 | (37,537) | (0) | 95,867 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | 43 | - | - | - | - | - | 43 |
| Transfers and subsidies - capital (in-kind - all) | | 42,931 | - | 2,002 | - | 2 | - | 2 | #DIV/0! | 2,002 |
| Surplus/(Deficit) after capital transfers & contributions | | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | | | 115,931 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | | | 115,931 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | | | 115,931 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 161,443 | 159,563 | 115,931 | 9,276 | 156,755 | 106,771 | | | 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 42% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08

| Vote Description | Ref | Budget Year 2022/23 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 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 | 305 | - | - | 24 | (24) | -100% | - |
| Vote 2 - CORPORATE SERVICES | | 589 | 2,230 | 1,305 | - | 378 | 1,656 | (1,278) | -77% | 1,305 |
| Vote 3 - FINANCIAL SERVICES | | 8,941 | 6,957 | 5,282 | - | 2,789 | 4,860 | (2,072) | -43% | 5,282 |
| Vote 4 - COMMUNITY SERVICES | | 883 | 6,904 | 2,566 | (24) | 232 | 4,766 | (4,534) | -95% | 2,566 |
| Vote 5 - TECHNICAL DIRECTOR | | - | - | - | - | - | - | - | - | - |
| Vote 6 - ELECTRO-MECHANICAL SERVICES | | 28,868 | 32,447 | 36,009 | (164) | 4,955 | 23,861 | (18,905) | -79% | 36,009 |
| Vote 7 - CIVIL ENGINEERING SERVICES | | 110,542 | 85,115 | 87,534 | 1,427 | 48,760 | 64,017 | (17,257) | -27% | 87,534 |
| Vote 8 - DEVELOPMENT AND PLANNING SERVICES | | 20,017 | 30,340 | 28,355 | 2,455 | 12,642 | 18,390 | (5,748) | -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 | 3,695 | 67,758 | 117,574 | (49,816) | -42% | 161,051 |
| Total Capital Expenditure | | 169,840 | 164,029 | 161,051 | 3,695 | 67,758 | 117,574 | (49,816) | -42% | 161,051 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 10,561 | 17,556 | 12,704 | 91 | 4,050 | 12,325 | (8,275) | -67% | 12,704 |
| Executive and council | | - | 36 | - | - | - | 24 | (24) | -100% | - |
| Finance and administration | | 10,561 | 17,520 | 12,704 | 91 | 4,050 | 12,301 | (8,251) | -67% | 12,704 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 882 | 7,254 | 2,292 | - | 183 | 3,000 | (2,817) | -94% | 2,292 |
| Community and social services | | 69 | 1,262 | 900 | - | 13 | 949 | (936) | -99% | 900 |
| Sport and recreation | | 568 | 4,230 | 752 | - | 119 | 857 | (738) | -86% | 752 |
| Public safety | | 245 | 1,762 | 640 | - | 50 | 1,194 | (1,143) | -96% | 640 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 40,081 | 33,164 | 36,455 | 2,748 | 12,961 | 24,208 | (11,247) | -46% | 36,455 |
| Planning and development | | 20,017 | 27,910 | 28,355 | 2,455 | 12,642 | 18,770 | (6,128) | -33% | 28,355 |
| Road transport | | 20,065 | 5,254 | 8,100 | 293 | 319 | 5,438 | (5,119) | -94% | 8,100 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 118,315 | 106,025 | 109,600 | 855 | 50,564 | 78,021 | (27,457) | -35% | 109,600 |
| Energy sources | | 27,838 | 24,354 | 30,165 | (279) | 4,123 | 18,236 | (14,113) | -77% | 30,165 |
| Water management | | 20,889 | 12,928 | 15,454 | 99 | 2,729 | 12,956 | (10,227) | -79% | 15,454 |
| Waste water management | | 69,588 | 66,933 | 63,980 | 1,035 | 43,712 | 45,622 | (1,910) | -4% | 63,980 |
| Waste management | | - | 1,810 | - | - | - | 1,207 | (1,207) | -100% | - |
| Other | | - | 30 | - | - | - | 20 | (20) | -100% | - |
| Total Capital Expenditure - Functional Classification | 3 | 169,840 | 164,029 | 161,051 | 3,695 | 67,758 | 117,574 | (49,816) | -42% | 161,051 |
| Funded by: | | | | | | | | | | |
| National Government | | 106,121 | 92,921 | 94,899 | 3,417 | 56,138 | 63,275 | (7,137) | -11% | 94,899 |
| Provincial Government | | 43,000 | 232 | 1,103 | 12 | 193 | 790 | (597) | -76% | 1,103 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | 45 | - | 2 | 26 | (24) | -93% | 45 |
| Transfers recognised - capital | | 149,120 | 93,153 | 96,047 | 3,429 | 56,332 | 64,091 | (7,758) | -12% | 96,047 |
| Borrowing | 6 | 10,118 | 16,200 | 18,200 | 293 | 293 | 14,509 | (14,216) | -98% | 18,200 |
| Internally generated funds | | 10,603 | 54,676 | 46,804 | (28) | 11,132 | 38,839 | (27,706) | -71% | 46,804 |
| Total Capital Funding | | 169,840 | 164,029 | 161,051 | 3,695 | 67,758 | 117,439 | (49,681) | -42% | 161,051 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M08 February

| 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 | 1,198 | 64,402 |
| Call investment deposits | | 4,936 | 22,842 | 22,842 | 5,115 | 22,842 |
| Consumer debtors | | 84,875 | 79,901 | (29,997) | 124,619 | (29,997) |
| Other debtors | | 30,807 | 34,695 | 96,200 | 47,045 | 96,200 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | 7,907 | 7,919 | 16,244 | 15,450 | 16,244 |
| Total current assets | | 137,908 | 167,911 | 169,690 | 193,427 | 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 | 1,793,881 | 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 | 2,832,100 | 2,784,508 |
| TOTAL ASSETS | | 2,902,306 | 2,956,979 | 2,954,198 | 3,025,527 | 2,954,198 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | - | - | - | (2,401) | - |
| Consumer deposits | | 16,787 | 17,432 | 17,432 | 17,056 | 17,432 |
| Trade and other payables | | 182,933 | 89,986 | 266,784 | 164,945 | 266,784 |
| Provisions | | 36,242 | - | 36,992 | 36,242 | 36,992 |
| Total current liabilities | | 235,962 | 107,418 | 321,208 | 215,842 | 321,208 |
| Non current liabilities | | | | | | |
| Borrowing | | 88,521 | 100,353 | 83,053 | 77,369 | 83,053 |
| Provisions | | 238,857 | 238,395 | 253,173 | 236,658 | 253,173 |
| Total non current liabilities | | 327,378 | 338,749 | 336,226 | 314,027 | 336,226 |
| TOTAL LIABILITIES | | 563,340 | 446,167 | 657,434 | 529,869 | 657,434 |
| NET ASSETS | 2 | 2,338,966 | 2,510,813 | 2,296,764 | 2,495,658 | 2,296,764 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 2,339,237 | 2,510,813 | 2,295,426 | 2,495,658 | 2,295,426 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2,339,237 | 2,510,813 | 2,295,426 | 2,495,658 | 2,295,426 |

It should be noted that our liabilities exceed our current assets with R 22.4 million (January 2023: R 28.0 million - liabilities exceed assets). The norm for the liquidity ratio is 2:1, to ensure sufficient assets (cash) is available to pay liabilities. Dawid Kruiper Municipality's ratio is: 0.90:1.00 (January 2023: 0.87:1.00).

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

NC087 Dawid Kruiper - Table C7 Monthly Budget Statement - Cash Flow - M08 February

| 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 | 9,497 | 85,295 | 80,047 | 5,249 | 7% | 122,554 |
| Service charges | | 451,163 | 509,043 | 532,955 | 46,391 | 346,395 | 339,362 | 7,032 | 2% | 532,955 |
| Other revenue | | 94,959 | 27,809 | 24,567 | 3,447 | 23,085 | 18,539 | 4,545 | 25% | 24,567 |
| Transfers and Subsidies - Operational | | 72,687 | 132,220 | 129,112 | 1 | 80,614 | 88,146 | (7,533) | -9% | 129,112 |
| Transfers and Subsidies - Capital | | 99,641 | 93,153 | 94,961 | - | 73,411 | 62,102 | 11,309 | 18% | 94,961 |
| Interest | | - | 2,000 | 345 | 1 | 179 | 1,333 | (1,154) | -87% | 345 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (373,303) | (762,296) | (754,639) | (24,862) | (206,890) | (506,548) | (299,658) | 59% | (754,639) |
| Finance charges | | - | (12,271) | (2,823) | - | - | (8,181) | (8,181) | 100% | (2,823) |
| Transfers and Grants | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 453,392 | 109,728 | 147,033 | 34,474 | 402,088 | 74,802 | (327,287) | -438% | 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) | (2,541) | (67,070) | (109,353) | (42,283) | 39% | (146,592) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (127,984) | (164,029) | (146,592) | (2,541) | (67,070) | (109,353) | (42,283) | 39% | (146,592) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 14,300 | 16,200 | - | - | - | 16,200 | (16,200) | -100% | - |
| Increase (decrease) in consumer deposits | | (645) | - | - | 151 | 269 | (33,632) | 33,901 | -101% | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | (305) | (2,401) | - | 2,401 | #DIV/0! | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 13,655 | 16,200 | - | (154) | (2,132) | (17,432) | (15,300) | 88% | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 339,063 | (38,101) | 441 | 31,779 | 332,886 | (51,983) | | | 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 | | 347,206 | (25,259) | | | 14,761 |

Reporting in terms of Section 11 of the MFMA:

| | |
|--|------------------------|
| Bank Reconciliation | |
| 28 February 2023 | |
| Cash book balance as at 1 February 2023 | (5,401,717.26) |
| Receipts | 59,543,011.70 |
| Payments | (58,610,164.42) |
| Positive Cash book balance as at 28 February 2023 | (4,468,869.98) |
| Outstanding Deposits | 14,226,869.85 |
| Bank Balance as at 28 February 2023 | 9,757,999.87 |

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 - M08 February

| Description | NT Code | Budget Year 2022/23 | | | | | | | | | |
|---|-------------|---------------------|---------------|--------------|--------------|--------------|--------------|---------------|----------------|----------------|--------------------|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days |
| R thousands | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 7,127 | 2,612 | 1,882 | 1,864 | 1,803 | 1,934 | 8,400 | 29,339 | 54,960 | 43,339 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 20,208 | 1,613 | 889 | 863 | 737 | 959 | 3,041 | 17,610 | 45,919 | 23,210 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 7,664 | 1,583 | 1,261 | 1,164 | 1,126 | 1,032 | 7,534 | 29,832 | 51,196 | 40,589 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 3,979 | 1,499 | 1,243 | 1,195 | 1,146 | 1,158 | 4,650 | 27,317 | 42,187 | 35,466 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 3,757 | 1,734 | 1,518 | 1,455 | 1,414 | 1,388 | 5,687 | 37,895 | 54,849 | 47,838 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 865 | 823 | 754 | 729 | 665 | 642 | 2,422 | 13,398 | 20,299 | 17,857 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 1,182 | 467 | 419 | 413 | 448 | 465 | 2,514 | 13,885 | 19,793 | 17,725 |
| Total By Income Source | 2000 | 44,782 | 10,330 | 7,967 | 7,682 | 7,337 | 7,578 | 34,248 | 169,278 | 289,203 | 226,124 |
| 2022/23 - totals only | | 44,779 | 10,654 | 7,206 | 6,382 | 6,482 | 5,334 | 24,122 | 141,977 | 246,945 | 184,297 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | 44,782 | 10,330 | 7,967 | 7,682 | 7,337 | 7,578 | 34,248 | 169,278 | 289,203 | 226,124 |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 44,782 | 10,330 | 7,967 | 7,682 | 7,337 | 7,578 | 34,248 | 169,278 | 289,203 | 226,124 |

The total outstanding debtors for February 2023 are R 289.2 (January 2023: R 286.2 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 - M08 February

| Description | NT Code | Budget Year 2022/23 | | | | | | | | Total |
|---|-------------|---------------------|--------------|---------------|---------------|----------------|----------------|-------------------|---------------|---------------|
| | | 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 | |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | 42,926 | - | 18,438 | - | 415 | - | 450 | 12,904 | 75,133 |
| Bulk Water | 0200 | 464 | 197 | - | 4 | - | 44 | - | 2,022 | 2,730 |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 4,527 | 1,291 | 2,165 | 2,573 | 1,023 | 70 | 2 | 3,927 | 15,578 |
| Auditor General | 0800 | - | 3,195 | - | - | 182 | - | - | - | 3,377 |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 47,918 | 4,682 | 20,603 | 2,577 | 1,619 | 114 | 452 | 18,854 | 96,818 |

An amount of R 96.8 million is outstanding of which R 48.9 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 28 February 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 5.2 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 Feb

| 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 |
|--|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|---------------|--------------------|----------------------------|---|----------------------|--------------------|
| | | Yrs/Months | | | | | | | | | |
| R thousands | | | | | | | | | | | |
| Municipality | | | | | | | | | | | |
| Investec - 1100528419623 | | Monthly | Call Account | Yes | Variable | 7.85% | 5,148 | - | - | - | - |
| Grindrod - 11000588044 | | Monthly | Call Account | Yes | Variable | 7.75% | 10 | - | - | - | 10 |
| ABSA Bank - 9353417339 | | Monthly | Call Account | Yes | Variable | 7.85% | 84 | - | - | - | 84 |
| Municipality sub-total | | | | | | | 5,243 | - | - | - | 5,243 |
| Entities | | | | | | | | | | | |
| Entities sub-total | | | | | | | - | - | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | 5,243 | - | - | - | 5,243 |

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 - M08 February

| 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 | - | 3,752 | 12,935 | (9,183) | -71.0% | 20,226 |
| Expanded Public Works Programme Integrated Grant | | 1,113 | 1,073 | 1,299 | - | 752 | 715 | 37 | 5.1% | 1,299 |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant | | 3,000 | 3,000 | 3,000 | - | 3,000 | 2,000 | 1,000 | 50.0% | 3,000 |
| Municipal Infrastructure Grant | | - | 4,886 | 4,886 | - | - | 3,258 | (3,258) | -100.0% | 4,886 |
| Neighbourhood Development Partnership Grant | | - | 1,957 | 2,700 | - | - | 1,304 | (1,304) | -100.0% | 2,700 |
| Provincial Government: | | 3,954 | 3,168 | 2,768 | - | - | 2,112 | (2,112) | -100.0% | 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 | - | 3,752 | 15,047 | (11,295) | -75.1% | 22,994 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 106,788 | 92,921 | 94,899 | - | 74,009 | 61,947 | 12,062 | 19.5% | 94,899 |
| Neighbourhood Development Partnership Grant | | 20,000 | 13,043 | 18,002 | - | 15,000 | 8,696 | 6,304 | 72.5% | 18,002 |
| Municipal Infrastructure Grant | | 26,323 | 23,297 | 23,500 | - | 21,430 | 15,531 | 5,899 | 38.0% | 23,500 |
| Integrated National Electrification Programme Grant | | 25,475 | 4,717 | 3,429 | - | 1,500 | 3,145 | (1,645) | -52.3% | 3,429 |
| Provincial Government: | | 42,931 | 232 | 62 | - | - | 155 | (155) | - | 62 |
| District Municipality: | | - | - | - | - | - | - | - | 0.0% | - |
| Other grant providers: | | - | - | - | - | - | - | - | 0.0% | - |
| Total Capital Transfers and Grants | 5 | 149,719 | 93,153 | 94,961 | - | 74,009 | 62,102 | 11,907 | 19.2% | 94,961 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 210,021 | 115,724 | 117,955 | - | 77,761 | 77,149 | 612 | 0.8% | 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 - Table C7 Monthly Budget Statement - Cash Flow - M08 February

| 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 | 9,497 | 85,295 | 80,047 | 5,249 | 7% | 122,554 |
| Service charges | | 451,163 | 509,043 | 532,955 | 46,391 | 346,395 | 339,362 | 7,032 | 2% | 532,955 |
| Other revenue | | 94,959 | 27,809 | 24,567 | 3,447 | 23,085 | 18,539 | 4,545 | 25% | 24,567 |
| Transfers and Subsidies - Operational | | 72,687 | 132,220 | 129,112 | 1 | 80,614 | 88,146 | (7,533) | -9% | 129,112 |
| Transfers and Subsidies - Capital | | 99,641 | 93,153 | 94,961 | - | 73,411 | 62,102 | 11,308 | 18% | 94,961 |
| Interest | | - | 2,000 | 345 | 1 | 179 | 1,333 | (1,154) | -87% | 345 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (373,303) | (762,296) | (754,639) | (24,862) | (206,890) | (506,548) | (299,658) | 59% | (754,639) |
| Finance charges | | - | (12,271) | (2,823) | - | - | (8,181) | (8,181) | 100% | (2,823) |
| Transfers and Grants | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 453,392 | 109,728 | 147,033 | 34,474 | 402,088 | 74,802 | (327,287) | -438% | 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) | (2,541) | (67,070) | (109,353) | (42,283) | 39% | (146,592) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (127,984) | (164,029) | (146,592) | (2,541) | (67,070) | (109,353) | (42,283) | 39% | (146,592) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 14,300 | 16,200 | - | - | - | 16,200 | (16,200) | -100% | - |
| Increase (decrease) in consumer deposits | | (645) | - | - | 151 | 269 | (33,632) | 33,901 | -101% | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | (305) | (2,401) | - | 2,401 | #DIV/0! | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 13,655 | 16,200 | - | (154) | (2,132) | (17,432) | (15,300) | 88% | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 339,063 | (38,101) | 441 | 31,779 | 332,886 | (51,983) | | | 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 | | 347,206 | (25,259) | | | 14,761 |

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

9.1 Supporting Table C8

Employee related costs for the month ended 28 February 2023 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

| Summary of Employee and Councillor remuneration | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 3,843 | 4,059 | - | - | - | 2,706 | (2,706) | -100% | - |
| Pension and UIF Contributions | | 379 | 718 | 306 | (33) | 150 | 479 | (329) | -69% | 306 |
| Medical Aid Contributions | | 31 | 65 | - | - | - | 43 | (43) | -100% | - |
| Motor Vehicle Allowance | | 18 | 48 | 70 | - | 35 | 32 | 3 | 9% | 70 |
| Cellphone Allowance | | 1,201 | 1,394 | 1,366 | (218) | 588 | 930 | (342) | -37% | 1,366 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 6,790 | 6,888 | 11,307 | (2,681) | 4,061 | 4,592 | (531) | -12% | 11,307 |
| Sub Total - Councillors | | 12,262 | 13,172 | 13,050 | (2,932) | 4,834 | 8,782 | (3,948) | -45% | 13,050 |
| % increase | 4 | | 7.4% | 6.4% | | | | | | 6.4% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | 6,419 | 7,584 | 5,921 | (0) | 3,551 | 5,056 | (1,505) | -30% | 5,921 |
| Pension and UIF Contributions | | 355 | 546 | 473 | - | 276 | 364 | (88) | -24% | 473 |
| Medical Aid Contributions | | 147 | 164 | 137 | - | 79 | 109 | (30) | -27% | 137 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 645 | 1,043 | 861 | - | - | 695 | (695) | -100% | 861 |
| Motor Vehicle Allowance | | 1,170 | 1,357 | 1,174 | - | 701 | 905 | (204) | -23% | 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 | (0) | 4,607 | 7,129 | (2,522) | -35% | 8,565 |
| % increase | 4 | | 22.4% | -2.0% | | | | | | -2.0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 204,892 | 218,239 | 201,802 | (6,074) | 116,916 | 145,493 | (28,576) | -20% | 201,802 |
| Pension and UIF Contributions | | 37,282 | 40,875 | 38,658 | 0 | 22,594 | 27,250 | (4,656) | -17% | 38,658 |
| Medical Aid Contributions | | 20,239 | 25,265 | 22,426 | 0 | 9,322 | 16,844 | (7,522) | -45% | 22,426 |
| Overtime | | 24,591 | 22,808 | 30,518 | (730) | 16,714 | 15,205 | 1,509 | 10% | 30,518 |
| Performance Bonus | | 16,855 | 16,942 | 16,942 | - | - | 11,295 | (11,295) | -100% | 16,942 |
| Motor Vehicle Allowance | | 5,574 | 4,966 | 5,427 | (0) | 3,309 | 3,311 | (2) | 0% | 5,427 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | 446 | 437 | 418 | (1) | 248 | 292 | (44) | -15% | 418 |
| Other benefits and allowances | | 8,457 | 8,742 | 6,855 | (503) | 4,836 | 5,828 | (992) | -17% | 6,855 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | 2,711 | 2,613 | 2,693 | (54) | - | 1,792 | (1,792) | -100% | 2,693 |
| Post-retirement benefit obligations | 2 | 9,796 | 6,270 | 6,270 | - | - | 4,180 | (4,180) | -100% | 6,270 |
| Sub Total - Other Municipal Staff | | 330,843 | 347,158 | 332,008 | (7,362) | 173,939 | 231,489 | (57,549) | -25% | 332,008 |
| % increase | 4 | | 4.9% | 0.4% | | | | | | 0.4% |
| Total Parent Municipality | | 351,842 | 371,023 | 353,622 | (10,294) | 183,380 | 247,399 | (64,019) | -26% | 353,622 |

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

| 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 | - | - | 128,448 | - | - | - |
| 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 | 67,758 | | | | | |

The municipality spent R 67.8 or 41% of the 2022/2023 original capital 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 - M08 February

| Description | Ref | Budget Year 2022/23 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 128,420 | 103,782 | 97,236 | 2,858 | 48,455 | 69,437 | 20,982 | 30.2% | 97,236 |
| Roads Infrastructure | | 28,830 | 8,180 | 7,416 | 813 | 4,159 | 5,564 | 1,405 | 25.2% | 7,416 |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | 26,650 | 8,030 | 7,266 | 813 | 4,109 | 5,464 | 1,355 | 24.8% | 7,266 |
| Road Furniture | | 2,180 | 150 | 150 | - | 50 | 100 | 50 | 49.6% | 150 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 34,326 | 28,179 | 34,246 | 1,573 | 8,244 | 17,471 | 9,226 | 52.8% | 34,246 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | 6,000 | 7,200 | 4,058 | - | - | 1,658 | 1,658 | 100.0% | 4,058 |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | 28,326 | 20,979 | 30,188 | 1,573 | 8,244 | 15,812 | 7,568 | 47.9% | 30,188 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 20,306 | 7,524 | 5,866 | 28 | 2,203 | 5,306 | 3,103 | 58.5% | 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 | 144 | (1,611) | -1118.7% | 1,755 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | 2,674 | - | - | - | (391) | (391) | 100.0% | - |
| Distribution Points | | 17,843 | 4,400 | 3,544 | 28 | 448 | 4,987 | 4,539 | 91.0% | 3,544 |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 44,958 | 58,088 | 49,678 | 444 | 33,849 | 39,863 | 6,014 | 15.1% | 49,678 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 13,528 | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | 31,430 | 58,088 | 49,678 | 444 | 33,849 | 39,863 | 6,014 | 15.1% | 49,678 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | 1,810 | - | - | - | 1,207 | 1,207 | 100.0% | - |
| Landfill Sites | | - | 1,810 | - | - | - | 1,207 | 1,207 | 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 | - | - | 27 | 27 | 100.0% | 30 |
| Data Centres | | - | - | 30 | - | - | 27 | 27 | 100.0% | 30 |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|-------|---------|---------|---------|-------|--------|--------|--------|-------|---------|
| Community Assets | 540 | 900 | 471 | - | - | 626 | 626 | 100.0% | 471 | |
| Community Facilities | - | 500 | 427 | - | - | 333 | 333 | 100.0% | 427 | |
| Halls | - | - | - | - | - | - | - | - | - | |
| Centres | - | - | - | - | - | - | - | - | - | |
| Crèches | - | - | - | - | - | - | - | - | - | |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | - | - | - | - | - | - | - | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | - | - | - | - | - | - | - | - | - | |
| Cemeteries/Crematoria | - | 500 | 427 | - | - | 333 | 333 | 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 | - | - | 293 | 293 | 100.0% | 43 | |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | |
| Outdoor Facilities | 540 | 400 | - | - | - | 267 | 267 | 100.0% | - | |
| Capital Spares | - | - | 43 | - | - | 26 | 26 | 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 | - | 330 | 677 | 346 | 51.2% | 1,110 | |
| Operational Buildings | 155 | 880 | 1,110 | - | 330 | 677 | 346 | 51.2% | 1,110 | |
| Municipal Offices | 16 | 660 | 840 | - | 330 | 480 | 150 | 31.2% | 840 | |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | |
| Workshops | - | - | - | - | - | - | - | - | - | |
| Yards | - | 220 | 220 | - | - | 147 | 147 | 100.0% | 220 | |
| Stores | - | - | 50 | - | - | 50 | 50 | 100.0% | 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 | - | - | - | - | 284 | 284 | 100.0% | - | |
| Servitudes | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | 2,527 | - | - | - | - | 284 | 284 | 100.0% | - | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | 2,527 | - | - | - | - | 284 | 284 | 100.0% | - | |
| Local Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | 185 | 1,414 | 82 | - | 32 | 490 | 459 | 93.5% | 82 | |
| Computer Equipment | 185 | 1,414 | 82 | - | 32 | 490 | 459 | 93.5% | 82 | |
| Furniture and Office Equipment | 59 | 270 | 270 | (12) | 33 | 314 | 281 | 89.5% | 270 | |
| Furniture and Office Equipment | 59 | 270 | 270 | (12) | 33 | 314 | 281 | 89.5% | 270 | |
| Machinery and Equipment | 1,300 | 921 | 2,181 | - | 55 | 676 | 621 | 91.9% | 2,181 | |
| Machinery and Equipment | 1,300 | 921 | 2,181 | - | 55 | 676 | 621 | 91.9% | 2,181 | |
| Transport Assets | - | 8,090 | 4,116 | - | 715 | 5,478 | 4,763 | 86.9% | 4,116 | |
| Transport Assets | - | 8,090 | 4,116 | - | 715 | 5,478 | 4,763 | 86.9% | 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 | 2,846 | 49,620 | 77,982 | 28,362 | 36.4% | 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 - M08 February

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R. thousands | | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 6,857 | 5,600 | 7,417 | (220) | 631 | 8,593 | 7,963 | 92.7% | 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 | (291) | 129 | 5,742 | 5,613 | 97.8% | 4,342 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | 4,118 | - | 3,142 | - | - | 4,868 | 4,868 | 100.0% | 3,142 |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | 1,965 | 2,150 | 1,000 | (291) | 129 | 707 | 578 | 81.8% | 1,000 |
| Capital Spares | | 192 | 250 | 200 | - | - | 167 | 167 | 100.0% | 200 |
| Water Supply Infrastructure | | 583 | 2,500 | 2,715 | 71 | 502 | 2,385 | 1,883 | 79.0% | 2,715 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | 350 | 350 | - | - | 233 | 233 | 100.0% | 350 |
| Pump Stations | | 483 | 800 | 330 | - | 114 | 533 | 420 | 78.7% | 330 |
| Water Treatment Works | | - | 1,000 | 935 | - | - | 735 | 735 | 100.0% | 935 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | 100 | 350 | 1,100 | 71 | 388 | 884 | 495 | 56.1% | 1,100 |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 150 | 360 | - | - | 100 | 100 | 100.0% | 360 |
| Pump Station | | - | 150 | 360 | - | - | 100 | 100 | 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 | - | - | - | 367 | 367 | 100.0% | - |
| Data Centres | | - | 550 | - | - | - | 367 | 367 | 100.0% | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|-----|-------|--------|--------|-------|-------|--------|--------|-------|--------|
| Community Assets | - | 800 | 200 | - | - | 600 | 600 | 100.0% | 200 | |
| Community Facilities | - | 200 | - | - | - | 200 | 200 | 100.0% | - | |
| Halls | - | 200 | - | - | - | 200 | 200 | 100.0% | - | |
| Centres | - | - | - | - | - | - | - | - | - | |
| Crèches | - | - | - | - | - | - | - | - | - | |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | - | - | - | - | - | - | - | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | - | - | - | - | - | - | - | - | - | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Parks | - | - | - | - | - | - | - | - | - | |
| Public Open Space | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | - | - | - | - | - | - | - | - | - | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | - | - | - | - | - | - | - | - | - | |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | - | 600 | 200 | - | - | 400 | 400 | 100.0% | 200 | |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | |
| Outdoor Facilities | - | - | 200 | - | - | 600 | 600 | 100.0% | 200 | |
| Capital Spares | - | 600 | - | - | - | (200) | (200) | 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 | 1,600 | 1,528 | 95.5% | 550 | |
| Operational Buildings | 636 | 2,400 | 550 | - | 72 | 1,600 | 1,528 | 95.5% | 550 | |
| Municipal Offices | 572 | 2,400 | 550 | - | 72 | 1,600 | 1,528 | 95.5% | 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 | - | - | 15 | 15 | 100.0% | 33 | |
| Services | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | - | 15 | 33 | - | - | 15 | 15 | 100.0% | 33 | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | - | 15 | 33 | - | - | 15 | 15 | 100.0% | 33 | |
| Lead Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | 62 | 150 | 150 | - | 23 | 44 | 22 | 48.9% | 150 | |
| Computer Equipment | 62 | 150 | 150 | - | 23 | 44 | 22 | 48.9% | 150 | |
| Furniture and Office Equipment | - | 5,200 | 4,281 | - | 2,044 | 3,569 | 1,525 | 42.7% | 4,281 | |
| Furniture and Office Equipment | - | 5,200 | 4,281 | - | 2,044 | 3,569 | 1,525 | 42.7% | 4,281 | |
| Machinery and Equipment | - | 150 | 1,160 | 115 | 829 | 645 | (185) | -28.7% | 1,160 | |
| Machinery and Equipment | - | 150 | 1,160 | 115 | 829 | 645 | (185) | -28.7% | 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 | (105) | 3,599 | 15,067 | 11,467 | 76.1% | 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 - M08 February

| 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 | 813 | 13,851 | 19,690 | 5,839 | 29.7% | 33,236 |
| Roads Infrastructure | | - | 5,000 | 8,000 | 293 | 293 | 5,269 | 4,975 | 94.4% | 8,000 |
| Roads | | - | 5,000 | - | - | - | (1,531) | (1,531) | 100.0% | - |
| Road Structures | | - | - | 8,000 | 293 | 293 | 6,800 | 6,507 | 95.7% | 8,000 |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 59 | 2,404 | 172 | (72) | - | 603 | 603 | 100.0% | 172 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | 72 | (72) | - | 1,304 | 1,304 | 100.0% | 72 |
| LV Networks | | 59 | 2,404 | 100 | - | - | (701) | (701) | 100.0% | 100 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 2,724 | 6,523 | - | - | 5,109 | 5,109 | 100.0% | 6,523 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | 2,174 | - | - | - | (725) | (725) | 100.0% | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | 550 | 6,523 | - | - | 5,834 | 5,834 | 100.0% | 6,523 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 29,011 | 13,043 | 18,541 | 591 | 13,558 | 8,709 | (4,849) | -55.7% | 18,541 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | 13,043 | - | - | - | (4,348) | (4,348) | 100.0% | - |
| Waste Water Treatment Works | | 6,262 | - | 539 | - | 539 | 13 | (526) | -4049.1% | 539 |
| Outfall Sewers | | 22,749 | - | 18,002 | 591 | 13,018 | 13,043 | 25 | 0.2% | 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 | 140 | 687 | 4,613 | 3,926 | 85.1% | 8,459 |
| Community Facilities | - | 7,076 | 7,952 | 140 | 570 | 4,717 | 4,147 | 87.9% | 7,952 |
| Halls | - | - | - | - | - | - | - | - | - |
| Centres | - | - | - | - | - | - | - | - | - |
| Crèches | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | - | 7,076 | 7,952 | 140 | 570 | 4,717 | 4,147 | 87.9% | 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 | (104) | (222) | 212.7% | 507 |
| Indoor Facilities | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | 28 | 2,830 | 507 | - | 118 | (104) | (222) | 212.7% | 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 | - | - | 223 | 223 | 100.0% | 100 |
| Operational Buildings | - | 380 | 100 | - | - | 223 | 223 | 100.0% | 100 |
| Municipal Offices | - | 230 | 50 | - | - | 123 | 123 | 100.0% | 50 |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - |
| Workshops | - | - | - | - | - | - | - | - | - |
| Yards | - | 150 | 50 | - | - | 100 | 100 | 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 | - | - | - | - | - | - | - | - | - |
| Land 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 | 953 | 14,538 | 24,526 | 40.7% | 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 - M08

| 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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 4,587 | 6,613 | 5,285 | (49) | 2,230 | 4,458 | 2,228 | 50.0% | 5,285 |
| Roads Infrastructure | | 136 | 162 | 460 | - | 178 | 158 | (20) | -12.4% | 460 |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | 136 | 162 | 460 | - | 178 | 158 | (20) | -12.4% | 460 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 1,632 | 2,372 | 1,953 | (199) | 738 | 1,591 | 844 | 53.4% | 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 | (200) | 704 | 1,448 | 744 | 51.4% | 1,828 |
| LV Networks | | 2 | 200 | 125 | 2 | 34 | 133 | 99 | 74.6% | 125 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 2,663 | 3,769 | 2,717 | 150 | 1,308 | 2,512 | 1,205 | 47.9% | 2,717 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | 1,749 | 2,500 | 1,500 | 17 | 443 | 1,667 | 1,223 | 73.4% | 1,500 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 901 | 1,069 | 1,190 | 133 | 838 | 712 | (125) | -17.6% | 1,190 |
| Distribution Points | | 12 | 200 | 27 | - | 27 | 133 | 107 | 79.9% | 27 |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 156 | 300 | 150 | - | 7 | 200 | 193 | 96.5% | 150 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticalation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | 156 | 300 | 150 | - | 7 | 200 | 193 | 96.5% | 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 | 7 | 100.0% | 5 |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | 1 | 10 | 5 | - | - | 7 | 7 | 100.0% | 5 |

| | | | | | | | | | |
|--|------------|--------------|---------------|------------|--------------|--------------|--------------|--------------|--------------|
| Community Assets | 243 | 1,683 | 1,413 | 52 | 394 | 1,402 | 1,009 | 71.9% | 1,413 |
| Community Facilities | 64 | 991 | 526 | 15 | 66 | 661 | 595 | 90.0% | 526 |
| Halls | 0 | - | - | - | - | - | - | - | - |
| Centres | - | - | - | - | - | - | - | - | - |
| Crèches | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - |
| Libraries | 39 | 340 | 200 | - | - | 227 | 227 | 100.0% | 200 |
| Cemeteries/Crematoria | 26 | 651 | 326 | 15 | 66 | 434 | 368 | 84.8% | 326 |
| Police | - | - | - | - | - | - | - | - | - |
| Parks | - | - | - | - | - | - | - | - | - |
| Public Open Space | - | - | - | - | - | - | - | - | - |
| Nature Reserves | - | - | - | - | - | - | - | - | - |
| Public Abandon Facilities | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Stalls | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | 179 | 692 | 887 | 37 | 328 | 742 | 414 | 55.8% | 887 |
| Indoor Facilities | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | 179 | 692 | 887 | 37 | 328 | 742 | 414 | 55.8% | 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 | 29 | 112 | 1,240 | 1,127 | 90.9% | 238 |
| Operational Buildings | 201 | 4,620 | 238 | 29 | 112 | 1,240 | 1,127 | 90.9% | 238 |
| Municipal Offices | 51 | 4,470 | 197 | 29 | 87 | 1,215 | 1,128 | 92.9% | 197 |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - |
| Workshops | 150 | 150 | 41 | - | 26 | 25 | (1) | -2.6% | 41 |
| Yards | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - |
| Services | - | - | - | - | - | - | - | - | - |
| Licences and Rights | - | - | - | - | - | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 14 | 50 | 40 | - | 21 | 33 | 12 | 37.2% | 40 |
| Computer Equipment | 14 | 50 | 40 | - | 21 | 33 | 12 | 37.2% | 40 |
| Furniture and Office Equipment | 355 | 242 | 145 | (3) | 60 | 111 | 52 | 46.3% | 145 |
| Furniture and Office Equipment | 355 | 242 | 145 | (3) | 60 | 111 | 52 | 46.3% | 145 |
| Machinery and Equipment | 14 | 144 | 120 | (5) | 6 | 196 | 190 | 97.0% | 120 |
| Machinery and Equipment | 14 | 144 | 120 | (5) | 6 | 196 | 190 | 97.0% | 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 | 24 | 2,023 | 7,441 | 4,619 | 62.1% | 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 - M08 February

| 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 Budget | April Budget | May Budget | June Budget | Budget Year 2022/23 | Budget Year 2023/24 | Budget Year 2024/25 |
| R thousands | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 10,197 | 11,814 | 8,812 | 18,093 | 9,245 | 8,396 | 9,239 | 9,497 | 10,627 | 10,627 | 10,627 | 10,627 | 120,070 | 125,334 | 130,958 |
| Service charges - electricity revenue | | 29,893 | 33,033 | 26,913 | 28,042 | 30,482 | 31,453 | 32,205 | 32,845 | 26,136 | 26,136 | 26,136 | 26,136 | 350,635 | 372,878 | 389,206 |
| Service charges - water revenue | | 5,509 | 5,380 | 5,026 | 5,334 | 6,012 | 5,033 | 5,123 | 6,613 | 7,237 | 7,237 | 7,237 | 7,237 | 74,873 | 78,169 | 81,611 |
| Service charges - sanitation revenue | | 3,823 | 4,022 | 3,772 | 3,957 | 4,103 | 3,579 | 3,800 | 3,750 | 6,240 | 6,240 | 6,240 | 6,240 | 43,119 | 45,100 | 47,085 |
| Service charges - refuse | | 3,152 | 3,248 | 3,069 | 3,348 | 3,312 | 3,005 | 3,252 | 3,143 | 8,786 | 8,786 | 8,786 | 8,786 | 40,417 | 42,156 | 44,052 |
| Rental of facilities and equipment | | 885 | 185 | 818 | 230 | 178 | 382 | 467 | 904 | 543 | 543 | 543 | 543 | 5,985 | 5,232 | 5,467 |
| Interest earned - external investments | | - | 26 | 27 | 30 | 29 | 33 | 33 | - | (247) | (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 | 258 | 258 | 258 | 258 | 4,241 | 4,427 | 4,627 |
| Licences and permits | | 122 | 200 | 132 | 141 | 164 | 151 | 135 | 166 | 431 | 431 | 431 | 431 | - | - | - |
| Agency services | | 199 | 264 | 213 | 207 | 231 | 173 | 201 | 185 | 530 | 530 | 530 | 530 | - | - | - |
| Transfers and Subsidies - Operational | | 41,629 | 3,271 | 1 | 2 | 2 | 35,225 | 483 | 1 | 10,241 | 10,241 | 10,241 | 10,241 | 132,220 | 140,437 | 150,780 |
| Other revenue | | 1,903 | 3,973 | 1,541 | 1,243 | 2,029 | 1,727 | 2,184 | 2,182 | (255) | (255) | (255) | (255) | 17,583 | 18,205 | 19,025 |
| Cash Receipts by Source | | 96,558 | 65,453 | 50,399 | 60,667 | 55,807 | 89,216 | 58,131 | 59,336 | 76,526 | 76,526 | 76,526 | 76,526 | 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 | 19,245 | - | 17,295 | 1,759 | - | 8,215 | 8,215 | 8,215 | 8,215 | 93,153 | 97,497 | 106,721 |
| 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 | | - | - | - | - | - | - | - | - | (4,050) | (4,050) | (4,050) | (4,050) | 16,200 | 14,200 | 7,000 |
| Increase (decrease) in consumer deposits | | 110 | 111 | (34) | 55 | 127 | (284) | 33 | 151 | 4,050 | 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 | 59,823 | 59,487 | 78,741 | 78,741 | 78,741 | 78,741 | 900,496 | 945,764 | 987,613 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | - | - | - | - | - | - | - | - | 26,240 | 26,240 | 26,240 | 26,240 | 373,563 | 390,109 | 407,528 |
| Remuneration of councillors | | - | - | - | - | - | - | - | - | - | - | - | - | 12,271 | 11,516 | 11,023 |
| Interest paid | | - | - | - | - | - | - | - | - | (1,340) | (1,340) | (1,340) | (1,340) | - | - | - |
| Bulk purchases - Electricity | | - | 11 | 15,000 | 17,291 | 15,140 | 40,000 | 10,031 | 15,630 | 30,828 | 30,828 | 30,828 | 30,828 | 255,129 | 280,597 | 309,789 |
| Acquisitions - water & other inventory | | 275 | - | 42 | 113 | - | 1,023 | 161 | - | (1,161) | (1,161) | (1,161) | (1,161) | 41,101 | 53,846 | 55,118 |
| Contracted services | | - | - | - | - | - | - | - | - | (547) | (547) | (547) | (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 | 5,953 | 5,953 | 5,953 | 5,953 | 56,138 | 58,144 | 60,034 |
| Cash Payments by Type | | 19,467 | 9,068 | 22,772 | 28,669 | 25,205 | 52,420 | 24,428 | 24,862 | 59,983 | 59,983 | 59,983 | 59,983 | 774,567 | 827,075 | 876,225 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 3,278 | 8,564 | 10,830 | 11,650 | 3,896 | 17,458 | 8,853 | 2,541 | 9,310 | 9,310 | 9,310 | 9,310 | 164,029 | 139,785 | 144,501 |
| Repayment of borrowing | | - | 588 | 299 | 299 | 303 | 303 | 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 | 69,293 | 69,293 | 69,293 | 69,292 | 938,597 | 966,860 | 1,021,126 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 100,735 | 48,791 | 24,316 | 38,351 | 26,530 | 36,046 | 26,338 | 31,779 | 9,448 | 9,448 | 9,448 | 9,448 | (38,101) | (21,095) | (33,213) |
| 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 | 356,654 | 366,102 | 375,550 | 83,618 | 45,517 | 24,421 |
| Cash/cash equivalents at the month/year end: | | 115,055 | 163,846 | 188,162 | 226,513 | 253,043 | 289,089 | 315,427 | 347,206 | 356,654 | 366,102 | 375,550 | 384,998 | 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 February 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 March 2023