



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

JUNE 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 June 2023.

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

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



E NTOBA
MUNICIPAL MANAGER

14 July 2023

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Glossary

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

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

MIG - Municipal Infrastructure Grant.

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

This monthly report has been completed for legislative compliance.

1.1.2 Financial problems or risks facing the municipality

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

The Municipality has received an unqualified audit opinion with other matters for the 2021/2022 financial year. The municipality is currently busy with the compilation of the 2022/2023 Annual Financial Statements.

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 June 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 87% of the adjustment budget, a negative variance of 13% of the year to date original budget.

Operating expenditure

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

Capital expenditure

The actual expenditure shows a negative variance of 30%.

On 30 June 2023 Council approved the increase of the budget due to Donations received for operational and capital projects from COGHSTA and Thusano.

Currently the increased capital expenditure and capital in-kind transferred to revenue amounting to R 36.9 million does not reflect in C4 and C5. Munsoft is assisting us to correct the budget after the GL was closed on 1 July 2023.

Cash Flow

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

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

3.3 Remedial or corrective steps

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

Council approved a new turnaround strategy to increase revenue collection.

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

NC087 Dawid Kruiper - Table C1 Monthly Budget Statement Summary - M12 June

Description	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	123,091	127,495	130,616	9,930	132,543	130,616	1,927	1%	130,616
Service charges	493,460	543,858	512,903	39,208	498,060	512,903	(14,843)	-3%	512,903
Investment revenue	946	2,005	1,029	238	1,917	1,029	888	86%	1,029
Transfers and subsidies	119,582	129,312	130,611	7,214	125,487	130,611	(5,124)	-4%	130,611
Other own revenue	138,141	160,203	129,851	3,439	33,403	129,851	(96,448)	-74%	129,851
Total Revenue (excluding capital transfers and contributions)	875,221	962,872	905,010	60,028	791,410	905,010	(113,601)	-13%	905,010
Employee costs	339,594	357,851	340,831	26,035	313,158	340,831	(27,673)	-8%	340,831
Remuneration of Councilors	12,262	13,172	13,050	1,053	13,036	13,050	(13)	-0%	13,050
Depreciation & asset impairment	91,430	90,455	91,247	-	-	91,247	(91,247)	-100%	91,247
Finance charges	11,478	12,541	14,463	990	10,653	14,463	(3,810)	-26%	14,463
Inventory consumed and bulk purchases	282,158	296,230	298,337	22,219	248,419	298,337	(49,918)	-17%	298,337
Transfers and subsidies	451	1,908	1,225	60	994	1,225	(231)	-19%	1,225
Other expenditure	124,187	124,305	127,839	4,793	55,033	127,839	(72,805)	-57%	127,839
Total Expenditure	861,560	896,463	886,992	55,150	641,294	886,992	(245,697)	-28%	886,992
Surplus/(Deficit)	13,660	66,410	18,019	4,878	150,115	18,019	132,097	733%	18,019
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	95,867	42,495	79,955	95,867	#####	-17%	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	2,045	(2,043)	-100%	2,045
Surplus/(Deficit) after capital transfers & contributions	161,443	159,563	115,931	47,373	230,072	115,931	114,141	98%	115,931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,443	159,563	115,931	47,373	230,072	115,931	114,141	98%	115,931
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051
Capital transfers recognised	149,120	93,153	96,047	6,976	80,354	96,047	(15,694)	-16%	96,047
Borrowing	10,118	16,200	18,200	284	4,636	18,200	(13,564)	-75%	18,200
Internally generated funds	10,603	54,676	46,804	5,464	28,293	46,804	(18,511)	-40%	46,804
Total sources of capital funds	169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051
Financial position									
Total current assets	137,905	167,911	168,535		247,192				168,535
Total non current assets	2,764,397	2,789,068	2,784,508		2,877,625				2,784,508
Total current liabilities	235,933	107,418	320,552		237,046				320,552
Total non current liabilities	327,378	338,749	336,226		318,345				336,226
Community wealth/Equity	2,339,263	2,510,813	2,296,764		2,569,514				2,296,764
Cash flows									
Net cash from (used) operating	453,392	109,728	147,033	40,251	581,889	149,833	(432,056)	-288%	147,033
Net cash from (used) investing	(127,984)	(164,029)	(146,592)	(16,900)	(123,634)	(146,592)	(22,958)	16%	(146,592)
Net cash from (used) financing	13,655	16,200	-	(739)	11,884	(17,432)	(29,316)	168%	-
Cash/cash equivalents at the month/year end	365,787	45,517	27,166	-	484,459	12,534	(471,925)	-3765%	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	47,680	12,122	11,430	9,408	7,685	6,989	6,414	6,597	108,324
Creditors Age Analysis									
Total Creditors	29,660	3,404	3,751	6,509	42,772	39	18,438	19,422	123,995

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) - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		385,254	378,274	353,246	12,381	259,741	353,246	(93,505)	-26%	353,246
Executive and council		-	26,435	-	-	-	-	-	-	-
Finance and administration		385,254	351,839	353,246	12,381	259,741	353,246	(93,505)	-26%	353,246
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	12,763	1,017	11,303	12,763	(1,460)	-11%	12,763
Community and social services		4,094	3,426	3,837	451	3,123	3,837	(715)	-19%	3,837
Sport and recreation		691	1,816	1,276	66	1,213	1,276	(63)	-5%	1,276
Public safety		7,713	10,553	7,450	499	6,967	7,450	(483)	-6%	7,450
Housing		850	400	200	-	-	200	(200)	-100%	200
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	3,012	8,409	36,578	3,012	33,566	1114%	3,012
Planning and development		32,697	36,183	39,417	8,009	36,177	39,417	(3,240)	-8%	39,417
Road transport		-	-	(36,405)	401	401	(36,405)	36,805	-101%	(36,405)
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,702	625,371	633,901	80,715	563,741	633,901	(70,159)	-11%	633,901
Energy sources		359,025	379,323	347,049	24,326	332,163	347,049	(14,887)	-4%	347,049
Water management		116,970	86,581	120,036	9,815	78,390	120,036	(41,646)	-35%	120,036
Waste water management		74,666	116,007	121,435	42,706	107,904	121,435	(13,531)	-11%	121,435
Waste management		41,040	43,460	45,380	3,868	45,284	45,380	(96)	0%	45,380
<i>Other</i>	4	2	3	0	1	3	0	3	1382%	0
Total Revenue - Functional	2	1,023,004	1,056,026	1,002,922	102,523	871,366	1,002,922	(131,556)	-13%	1,002,922
Expenditure - Functional										
<i>Governance and administration</i>		276,961	271,661	295,602	21,007	199,376	295,602	(96,226)	-33%	295,602
Executive and council		51,630	55,374	51,075	3,168	34,520	51,075	(16,554)	-32%	51,075
Finance and administration		221,289	211,980	240,240	17,519	160,815	240,240	(79,425)	-33%	240,240
Internal audit		4,042	4,307	4,287	320	4,040	4,287	(247)	-6%	4,287
<i>Community and public safety</i>		92,214	108,416	87,364	6,291	79,976	87,364	(7,388)	-8%	87,364
Community and social services		11,047	14,845	12,636	675	9,163	12,636	(3,473)	-27%	12,636
Sport and recreation		35,882	43,828	33,914	2,175	28,041	33,914	(5,873)	-17%	33,914
Public safety		40,017	44,304	35,450	3,045	37,837	35,450	2,387	7%	35,450
Housing		5,268	5,440	5,364	397	4,936	5,364	(428)	-8%	5,364
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	62,237	2,618	27,889	62,237	(34,347)	-55%	62,237
Planning and development		12,253	14,358	14,055	774	9,953	14,055	(4,102)	-29%	14,055
Road transport		44,699	44,769	48,181	1,843	17,936	48,181	(30,245)	-63%	48,181
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	437,887	24,857	330,273	437,887	(107,614)	-25%	437,887
Energy sources		296,300	299,869	300,240	17,452	237,889	300,240	(62,351)	-21%	300,240
Water management		67,671	69,806	69,474	3,164	42,641	69,474	(26,833)	-39%	69,474
Waste water management		36,506	37,600	37,466	2,484	28,291	37,466	(9,175)	-24%	37,466
Waste management		31,181	46,247	30,708	1,757	21,453	30,708	(9,255)	-30%	30,708
<i>Other</i>		3,774	3,737	3,902	377	3,780	3,902	(122)	-3%	3,902
Total Expenditure - Functional	3	861,560	896,463	886,992	55,150	641,294	886,992	(245,697)	-28%	886,992
Surplus/ (Deficit) for the year		161,443	159,563	115,931	47,373	230,072	115,931	114,141	98%	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) - M12 June

Vote Description	Ref	2021/22 Audited Outcome	Budget Year		Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget						
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	26,435	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		114,123	107,437	102,187	1,075	5,212	102,187	(96,975)	-94.9%	102,187
Vote 3 - FINANCIAL SERVICES		228,887	244,452	251,726	11,388	255,059	251,726	3,332	1.3%	251,726
Vote 4 - COMMUNITY SERVICES		52,712	57,906	56,727	4,741	55,531	56,727	(1,196)	-2.1%	56,727
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		390,010	379,323	347,049	24,326	332,163	347,049	(14,887)	-4.3%	347,049
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	205,190	52,924	186,798	205,190	(18,391)	-9.0%	205,190
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	40,043	8,070	36,604	40,043	(3,439)	-8.6%	40,043
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,023,004	1,056,026	1,002,922	102,523	871,366	1,002,922	(131,556)	-13.1%	1,002,922
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		54,922	57,363	54,887	3,246	38,162	54,887	(16,725)	-30.5%	54,887
Vote 2 - CORPORATE SERVICES		41,180	46,787	44,181	2,778	32,678	44,181	(11,503)	-26.0%	44,181
Vote 3 - FINANCIAL SERVICES		112,055	100,823	121,128	5,768	68,181	121,128	(52,948)	-43.7%	121,128
Vote 4 - COMMUNITY SERVICES		135,708	164,488	131,330	9,124	112,628	131,330	(18,701)	-14.2%	131,330
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,903	330,199	341,854	24,094	269,026	341,854	(72,829)	-21.3%	341,854
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	168,394	8,490	100,546	168,394	(67,849)	-40.3%	168,394
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	25,216	1,650	20,073	25,216	(5,143)	-20.4%	25,216
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	881,560	896,463	886,992	55,150	641,294	886,992	(245,697)	-27.7%	886,992
Surplus/ (Deficit) for the year	2	161,443	159,563	115,931	47,373	230,072	115,931	114,141	98.5%	115,931

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

Certain votes are operating with deficits which cannot be afforded by the municipality.

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

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

4.1.4.1 Revenue

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

The year-to-date actual reflects an achievement of 87% of the adjustment budget and a negative variance of 13% of the year-to-date original budget.

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

- Interest Earned - External Investments (86%) - Increase in interest earned due to increase in cash and cash equivalents;
- Rental of Facilities and Equipment (8%) - Back dated levy of Eiland Resort and Communal Farmers;
- Interest Earned - Outstanding Debtors (8%) - Increase in interest levied due to outstanding accounts; and
- Agency Services (6%) - Income from agency services more than budgeted. Historical information was used for budget purposes.

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

- Gains (102%) - Cancellation of erf resulted in selling price being reimbursed; and
- Fines, Penalties and Forfeits (14%) - Less officials resulted in less fines being issued.

4.1.4.2 Expenditure

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

Salaries and wages paid to employees represent 39.6% of actual revenue levied for the year to date.

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

- Losses (109%) - A journal will be passed to gains in order to correct the negative amount;
- Depreciation and Asset Impairment (100%) - Will reflect transactions once asset module is 100% in use;
- Debt Impairment (98%) - 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 (41%) - Decrease in expenditure due to invoices not being received for processing;
- Other Expenditure (29%) - Decrease in expenditure due to invoices not being received for processing;
- Finance Charges (26%) - Finance charges budgeted over 12 months. New loan budgeted for;
- Transfers and Subsidies (19%) - Being awarded on an ad-hoc bases as request occurs;
- Inventory Consumed (18%) - Decrease in expenditure due to savings controls implemented;
- Bulk Electricity - Electricity (17%) - Decrease in purchases due to load shedding; and
- Employee Related Costs (8%) - Provisions on salary cost relating to GRAP 25 will only be processed during the compilation of the 2022/2023 AFS.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	130,816	9,930	132,543	130,816	1,927	1%	130,816
Service charges - electricity revenue		334,175	373,526	342,423	24,253	331,256	342,423	(11,167)	-3%	342,423
Service charges - water revenue		72,701	80,508	74,879	6,979	71,840	74,879	(3,039)	-4%	74,879
Service charges - sanitation revenue		45,544	46,364	50,221	4,107	49,679	50,221	(543)	-1%	50,221
Service charges - refuse revenue		41,040	43,460	45,380	3,868	45,284	45,380	(96)	0%	45,380
Rental of facilities and equipment		5,625	6,436	6,485	1,020	6,982	6,485	496	8%	6,485
Interest earned - external investments		946	2,005	1,029	238	1,917	1,029	888	86%	1,029
Interest earned - outstanding debtors		5,187	5,000	9,273	1,112	9,978	9,273	705	8%	9,273
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	3,952	51	3,412	3,952	(540)	-14%	3,952
Licences and permits		1,939	4,651	1,796	154	1,751	1,796	(45)	-3%	1,796
Agency services		2,091	-	2,119	233	2,242	2,119	123	6%	2,119
Transfers and subsidies		119,582	129,312	130,611	7,214	125,487	130,611	(5,124)	-4%	130,611
Other revenue		11,109	15,840	10,191	781	10,527	10,191	335	3%	10,191
Gains		108,593	124,035	96,035	87	(1,488)	96,035	(97,523)	-102%	96,035
Total Revenue (excluding capital transfers and contributions)		875,221	962,872	905,010	60,028	791,410	905,010	(113,601)	-13%	905,010
Expenditure By Type										
Employee related costs		339,594	357,851	340,831	26,035	313,158	340,831	(27,673)	-8%	340,831
Remuneration of councillors		12,262	13,172	13,050	1,053	13,036	13,050	(13)	0%	13,050
Debt impairment		41,482	26,700	45,000	516	772	45,000	(44,228)	-98%	45,000
Depreciation & asset impairment		91,430	90,455	91,247	-	-	91,247	(91,247)	-100%	91,247
Finance charges		11,478	12,541	14,463	990	10,653	14,463	(3,810)	-26%	14,463
Bulk purchases - electricity		248,180	255,129	255,130	15,303	212,957	255,130	(42,173)	-17%	255,130
Inventory consumed		33,977	41,101	43,207	6,916	35,462	43,207	(7,745)	-18%	43,207
Contracted services		20,559	36,366	27,657	1,497	16,275	27,657	(11,381)	-41%	27,657
Transfers and subsidies		451	1,908	1,225	60	994	1,225	(231)	-19%	1,225
Other expenditure		46,153	57,939	53,582	2,780	38,124	53,582	(15,458)	-29%	53,582
Losses		15,992	3,300	1,600	-	(138)	1,600	(1,738)	-109%	1,600
Total Expenditure		861,560	896,463	886,992	55,150	641,294	886,992	(245,697)	-28%	886,992
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13,660	66,410	18,019	4,878	150,115	18,019	132,097	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	42,495	79,955	95,867	(15,912)	(0)	95,867
Transfers and subsidies - capital (in-kind - all)		-	-	43	-	-	43	(43)	(0)	43
Surplus/(Deficit) after capital transfers & contributions		161,443	159,563	115,931	47,373	230,072	115,931	-	-	115,931
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		161,443	159,563	115,931	47,373	230,072	115,931			115,931
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,443	159,563	115,931	47,373	230,072	115,931			115,931
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,443	159,563	115,931	47,373	230,072	115,931			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 30% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - CIVIL ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	36	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		589	2,230	1,105	-	422	1,105	(683)	-62%	1,105
Vote 3 - FINANCIAL SERVICES		8,941	6,957	5,345	42	2,939	5,345	(2,406)	-45%	5,345
Vote 4 - COMMUNITY SERVICES		883	6,904	2,081	23	488	2,081	(1,593)	-77%	2,081
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	38,615	4,583	22,533	38,615	(16,082)	-42%	38,615
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	85,115	85,551	3,599	62,557	85,551	(22,993)	-27%	85,551
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	28,355	4,478	24,343	28,355	(4,012)	-14%	28,355
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051
Total Capital Expenditure		169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051
Capital Expenditure - Functional Classification										
Governance and administration		10,561	17,556	12,336	3,594	7,851	12,336	(4,485)	-36%	12,336
Executive and council		-	36	-	-	-	-	-	-	-
Finance and administration		10,561	17,520	12,336	3,594	7,851	12,336	(4,485)	-36%	12,336
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		882	7,254	2,007	23	415	2,007	(1,593)	-79%	2,007
Community and social services		69	1,262	850	-	13	850	(837)	-98%	850
Sport and recreation		588	4,230	379	-	328	379	(51)	-13%	379
Public safety		245	1,762	778	23	74	778	(705)	-91%	778
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,081	33,164	34,455	4,779	24,963	34,455	(9,492)	-28%	34,455
Planning and development		20,017	27,910	28,355	4,478	24,343	28,355	(4,012)	-14%	28,355
Road transport		20,065	5,254	6,100	301	620	6,100	(5,480)	-90%	6,100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118,315	106,025	112,253	4,329	80,055	112,253	(32,198)	-29%	112,253
Energy sources		27,838	24,354	32,803	1,031	18,117	32,803	(14,685)	-45%	32,803
Water management		20,899	12,928	15,470	2,832	9,764	15,470	(5,707)	-37%	15,470
Waste water management		69,588	66,933	63,980	486	52,174	63,980	(11,805)	-18%	63,980
Waste management		-	1,810	-	-	-	-	-	-	-
Other		-	30	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051
Funded by:										
National Government		106,121	92,921	94,899	6,945	80,094	94,899	(14,806)	-16%	94,899
Provincial Government		43,000	232	1,103	-	227	1,103	(876)	-79%	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	32	33	45	(12)	-26%	45
Transfers recognised - capital		149,121	93,153	96,047	6,976	80,354	96,047	(15,694)	-16%	96,047
Borrowing	6	10,118	16,200	18,200	284	4,636	18,200	(13,564)	-75%	18,200
Internally generated funds		10,603	54,676	46,804	5,484	28,293	46,804	(18,511)	-40%	46,804
Total Capital Funding		169,840	164,029	161,051	12,725	113,283	161,051	(47,768)	-30%	161,051

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,383	22,555	64,402	25,266	64,402
Call investment deposits		4,936	22,842	22,842	11,293	22,842
Consumer debtors		84,875	79,901	(29,997)	147,868	(29,997)
Other debtors		30,803	34,695	96,200	48,504	96,200
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	15,088	12,581	15,088
Total current assets		137,905	167,911	168,535	245,513	168,535
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		1,726,189	1,795,404	1,788,861	1,839,441	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		2,764,407	2,789,068	2,784,508	2,877,660	2,784,508
TOTAL ASSETS		2,902,312	2,956,979	2,953,043	3,123,172	2,953,043
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(4,312)	-
Consumer deposits		16,787	17,432	17,432	16,783	17,432
Trade and other payables		183,875	89,986	266,128	190,492	266,128
Provisions		36,242	-	36,992	36,242	36,992
Total current liabilities		236,905	107,418	320,552	239,205	320,552
Non current liabilities						
Borrowing		88,521	100,353	83,053	83,729	83,053
Provisions		238,857	238,395	253,173	234,617	253,173
Total non current liabilities		327,378	338,749	336,226	318,345	336,226
TOTAL LIABILITIES		564,282	446,167	656,779	557,551	656,779
NET ASSETS	2	2,338,030	2,510,813	2,296,264	2,565,621	2,296,264
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,338,908	2,510,813	2,296,764	2,568,574	2,296,764
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,338,908	2,510,813	2,296,764	2,568,574	2,296,764

It should be noted that our assets exceed our current liabilities with R 12.5 million (May 2023: R 20.1 million - liabilities exceed assets). The norm for the liquidity ratio is 2:1, to ensure sufficient assets (cash) is available to pay liabilities. Dawid Kruiper Municipality's ratio is: 1.03:1.00 (May 2023: 0.92:1.00).

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 - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108,245	120,070	122,554	8,031	119,249	122,554	(3,306)	-3%	122,554
Service charges		451,163	509,043	532,955	39,708	515,695	532,955	(17,260)	-3%	532,955
Other revenue		94,959	27,809	24,567	2,202	31,092	24,567	6,525	27%	24,567
Transfers and Subsidies - Operational		72,687	132,220	129,112	5	112,329	129,112	(16,783)	-13%	129,112
Transfers and Subsidies - Capital		99,641	93,153	94,961	-	108,276	94,961	13,315	14%	94,961
Interest		-	2,000	345	-	357	345	12	3%	345
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(373,303)	(762,296)	(754,639)	(8,949)	(304,363)	(751,839)	(447,476)	60%	(754,639)
Finance charges		-	(12,271)	(2,823)	-	-	(2,823)	(2,823)	100%	(2,823)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		453,392	109,728	147,033	40,997	582,636	149,833	(432,803)	-289%	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)	(16,900)	(123,634)	(146,592)	(22,958)	16%	(146,592)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	(146,592)	(16,900)	(123,634)	(146,592)	(22,958)	16%	(146,592)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	-	-	16,200	-	16,200	#DIV/0!	-
Increase (decrease) in consumer deposits		(645)	-	-	(93)	(4)	(17,432)	17,428	-100%	-
Payments										
Repayment of borrowing		-	-	-	(645)	(4,312)	-	4,312	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	-	(739)	11,884	(17,432)	(29,316)	168%	-
NET INCREASE/ (DECREASE) IN CASH HELD		339,063	(38,101)	441	23,359	470,886	(14,191)			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		485,206	12,534			14,761

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 - M12 June

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 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	9,397	2,509	2,324	1,863	1,818	1,645	1,584	40,250	61,580	47,060	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,660	2,355	2,507	2,122	970	499	390	21,419	48,823	26,300	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9,328	1,784	1,438	1,303	1,165	1,107	1,004	39,078	56,203	43,655	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,680	1,580	1,288	1,130	1,120	1,086	1,049	33,841	45,871	38,325	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,909	1,600	1,582	1,352	1,354	1,325	1,319	46,175	59,566	51,575	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1,141	1,071	974	841	804	776	715	17,466	23,790	20,603	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1920	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,877	1,022	1,319	757	545	350	353	16,074	22,297	18,080	-	-
Total By Income Source	2000	47,680	12,122	11,430	9,408	7,665	6,989	6,414	214,402	316,129	244,897	-	-
2022/23 - totals only		44,779	10,684	7,206	6,382	6,482	5,334	24,122	141,977	246,946	184,297	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	47,680	12,122	11,430	9,408	7,665	6,989	6,414	214,402	316,129	244,897	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	47,680	12,122	11,430	9,408	7,665	6,989	6,414	214,402	316,129	244,897	-	-

The total outstanding debtors for June 2023 are R 316.1 (May 2023: R 307.6 million) million. The increase in debtors is due to financial year-end. Billing was done on the last date of the month and therefore payments will reflect in the new financial year.

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

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

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

Section 6 - Creditors' analysis

6.1 Supporting Table C4

NC087 Dawid Kruiper - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
NCreditors Age Analysis By Customer Type											
Bulk Electricity	0100	18,676	1,172	1,223	695	42,772	-	18,438	13,717	96,693	12,905
Bulk Water	0200	-	680	1,348	5,777	-	-	-	1,452	9,257	3,811
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	2,744
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10,984	1,551	1,179	38	0	39	0	4,070	17,863	17,658
Auditor General	0800	-	-	-	-	-	-	-	182	182	1,703
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	29,660	3,404	3,751	6,509	42,772	39	18,438	19,422	123,995	38,821

An amount of R 124.0 million is outstanding of which R 94.3 million is in excess of 30 days.

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

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

Section 7 - Investment portfolio analysis

7.1 Supporting Table C5

The municipality's investments as at 30 June 2023 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 11.5 million and ended with R 11.5 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Municipality													
	Grindrod Bank		Monthly	Call Account	Yes	Variable	8.75	0	NA	10	0	-	-	-
	Investec		Monthly	Call Account	Yes	Variable	8.9	0	NA	6,154	45	-	-	10
	ABSA		Monthly	Call Account	Yes	Variable	8.85	0	NA	5,287	38	-	-	6,189
	Municipality sub-total									11,451	84	-	-	11,535
	Entities													
	Entities sub-total													
	TOTAL INVESTMENTS AND INTEREST	2								11,451				11,535

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 - M12 June

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		56,348	19,403	20,226	-	4,073	20,226	(16,153)	-79.9%	20,226
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,299	-	1,073	1,299	(226)	-17.4%	1,299
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	3,000	-	-	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	4,886	(4,886)	-100.0%	4,886
Neighbourhood Development Partnership Grant		-	1,957	2,700	-	-	2,700	(2,700)	-100.0%	2,700
Provincial Government:		3,954	3,168	2,768	1,500	3,000	2,768	232	8.4%	2,768
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60,302	22,571	22,994	1,500	7,073	22,994	(15,921)	-69.2%	22,994
Capital Transfers and Grants										
National Government:		106,788	92,921	94,899	-	108,875	94,899	13,975	14.7%	94,899
Neighbourhood Development Partnership Grant		20,000	13,043	18,002	-	26,864	18,002	8,862	49.2%	18,002
Municipal Infrastructure Grant		26,323	23,297	23,500	-	28,183	23,500	4,683	19.9%	23,500
Integrated National Electrification Programme Grant		25,475	4,717	3,429	-	7,425	3,429	3,996	116.6%	3,429
Provincial Government:		42,931	232	62	-	-	62	(62)	-	62
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	94,961	-	108,875	94,961	13,913	14.7%	94,961
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	117,955	1,500	115,948	117,955	(2,008)	-1.7%	117,955

8.2 Supporting Table SC7

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

NC087 Dawid Kruiper - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73,087	19,403	20,226	6,462	16,096	20,226	(4,130)	-20.4%	20,226
Expanded Public Works Programme Integrated Grant		907	1,073	1,299	-	-	1,299	(1,299)	-100.0%	1,299
Integrated National Electrification Programme Grant		3,193	708	845	2	26	845	(820)	-96.9%	845
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		3,000	3,000	3,000	-	2,787	3,000	(213)	-7.1%	3,000
Municipal Infrastructure Grant		4,298	4,886	4,886	1,056	4,832	4,886	(55)	-1.1%	4,886
Neighbourhood Development Partnership Grant		3,412	1,957	2,700	-	2,211	2,700	(489)	-18.1%	2,700
Provincial Government:		3,830	2,768	2,788	531	2,442	2,788	(346)	-12.4%	2,788
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		76,917	22,171	23,014	6,993	18,538	23,014	(4,476)	-19.4%	23,014
Capital expenditure of Transfers and Grants										
National Government:		104,750	92,921	94,899	42,495	79,942	94,899	(14,957)	-15.8%	94,899
Neighbourhood Development Partnership Grant		22,749	13,043	18,002	-	14,743	18,002	(3,260)	-18.1%	18,002
Municipal Infrastructure Grant		20,432	23,297	23,500	6,451	23,449	23,500	(51)	-0.2%	23,500
Integrated National Electrification Programme Grant		21,288	4,717	3,429	14	172	3,429	(3,257)	-95.0%	3,429
Provincial Government:		42,931	232	2,967	-	-	2,967	(2,967)	-100.0%	2,967
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	45	-	-	45	(45)	-100.0%	45
Total capital expenditure of Transfers and Grants		147,681	93,153	97,912	42,495	79,942	97,912	(17,970)	-18.4%	97,912
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		224,598	115,324	120,926	49,488	98,480	120,926	(22,446)	-18.6%	120,926

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

9.1 Supporting Table C8

Employee related costs for the month ended 30 June 2023 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,843	4,059	-	-	2,681	-	2,681	#DIV/0!	-
Pension and UIF Contributions		379	718	306	29	319	308	13	4%	306
Medical Aid Contributions		31	65	-	-	-	-	-	-	-
Motor Vehicle Allowance		18	48	70	12	79	70	9	13%	70
Cellphone Allowance		1,201	1,394	1,366	112	1,366	1,366	(0)	0%	1,366
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	11,307	901	8,591	11,307	(2,716)	-24%	11,307
Sub Total - Councillors		12,262	13,172	13,050	1,053	13,036	13,050	(13)	0%	13,050
% increase	4		7.4%	6.4%						6.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,419	7,584	5,921	816	6,360	5,921	439	7%	5,921
Pension and UIF Contributions		355	546	473	40	473	473	1	0%	473
Medical Aid Contributions		147	164	137	12	138	137	1	0%	137
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	861	-	-	861	(861)	-100%	861
Motor Vehicle Allowance		1,170	1,357	1,174	95	1,174	1,174	-	-	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	962	8,145	8,565	(420)	-5%	8,565
% increase	4		22.4%	-2.0%						-2.0%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	202,052	17,181	207,995	202,052	5,943	3%	202,052
Pension and UIF Contributions		37,282	40,875	38,658	3,104	38,331	38,658	(327)	-1%	38,658
Medical Aid Contributions		20,239	25,265	22,426	1,325	16,052	22,426	(6,373)	-28%	22,426
Overtime		24,591	22,808	30,518	2,543	28,879	30,518	(1,640)	-5%	30,518
Performance Bonus		16,855	16,942	16,942	-	-	16,942	(16,942)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	5,427	421	5,563	5,427	136	2%	5,427
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	418	33	425	418	7	2%	418
Other benefits and allowances		8,457	8,742	6,855	452	7,626	6,855	771	11%	6,855
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,693	6	135	2,693	(2,558)	-95%	2,693
Post-retirement benefit obligations	2	9,796	6,270	6,270	-	-	6,270	(6,270)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	332,258	25,065	305,005	332,258	(27,253)	-8%	332,258
% increase	4		4.9%	0.4%						0.4%
Total Parent Municipality		351,842	371,023	353,872	27,080	326,186	353,872	(27,686)	-8%	353,872

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	14,409	15,689	9,210	20,759	42,882	22,123	51.6%	13%
October	8,184	13,539	14,818	21,180	41,939	57,700	15,761	27.3%	26%
November	7,694	14,089	15,368	5,333	47,272	73,069	25,797	35.3%	29%
December	1,830	13,539	14,818	11,544	58,817	87,887	29,071	33.1%	36%
January	8,125	13,539	15,044	5,247	64,063	102,932	38,868	37.8%	39%
February	9,313	13,589	14,643	3,695	67,758	117,574	49,816	42.4%	41%
March	34,330	13,539	10,873	7,490	75,248	128,448	53,199	41.4%	46%
April	6,037	13,539	10,873	12,154	87,402	139,321	51,919	37.3%	0
May	11,321	13,539	10,873	13,157	100,558	150,194	49,636	33.0%	0
June	74,641	13,522	10,857	12,749	113,308	161,051	47,744	29.6%	0
Total Capital expenditure	169,850	164,029	161,051	113,308					

The municipality spent R 113.3 or 69% of the 2022/2023 original capital budget and 70% of the 2022/2023 adjustment budget.

10.2 Supporting Table C13

10.2.1 Supporting Table C13a

The table reflects capital expenditure on new assets.

NC087 Dawid Kruiper - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		128,420	103,782	102,949	2,892	73,143	102,949	29,807	29.0%	102,949
Roads Infrastructure		28,830	8,180	7,366	1,278	6,039	7,366	1,327	18.0%	7,366
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	7,216	1,255	5,966	7,216	1,251	17.3%	7,216
Road Furniture		2,180	150	150	23	74	150	76	50.9%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	40,025	813	22,999	40,025	17,026	42.5%	40,025
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		8,000	7,200	4,058	-	4,058	4,058	-	-	4,058
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	7,192	-	-	7,192	7,192	100.0%	7,192
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	28,775	813	18,941	28,775	9,835	34.2%	28,775
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	5,866	335	3,064	5,866	2,802	47.8%	5,866
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	566	320	778	566	(212)	-37.4%	566
Water Treatment Works		2,463	450	1,755	-	1,755	1,755	0	0.0%	1,755
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	-	-	-	-	-	-	-
Distribution Points		17,843	4,400	3,544	15	531	3,544	3,014	85.0%	3,544
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	49,678	466	41,027	49,678	8,651	17.4%	49,678
Pump Station		-	-	-	-	-	-	-	-	-
Retiulation		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	49,678	466	41,027	49,678	8,651	17.4%	49,678
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	-	-	-	-	-	-	-
Landfill Sites		-	1,810	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	14	-	13	14	1	6.5%	14
Data Centres		-	-	14	-	13	14	1	6.5%	14
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		540	900	471	-	-	471	471	100.0%	471
Community Facilities		-	500	427	-	-	427	427	100.0%	427
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	500	427	-	-	427	427	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	-	-	43	43	100.0%	43
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		540	400	-	-	-	-	-	-	-
Capital Spares		-	-	43	-	-	43	43	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	1,190	-	416	1,190	774	65.0%	1,190
Operational Buildings		155	880	1,190	-	416	1,190	774	65.0%	1,190
Municipal Offices		16	660	920	-	380	920	540	58.7%	920
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	220	220	-	-	220	220	100.0%	220
Stores		-	-	50	-	36	50	14	27.1%	50
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		139	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,527	-	25	-	-	25	25	100.0%	25
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,527	-	25	-	-	25	25	100.0%	25
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		2,527	-	25	-	-	25	25	100.0%	25
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		185	1,414	107	26	57	107	50	46.5%	107
Computer Equipment		185	1,414	107	26	57	107	50	46.5%	107
Furniture and Office Equipment		59	270	255	12	85	255	170	66.8%	255
Furniture and Office Equipment		59	270	255	12	85	255	170	66.8%	255
Machinery and Equipment		1,310	921	1,606	223	309	1,606	1,297	80.8%	1,606
Machinery and Equipment		1,310	921	1,606	223	309	1,606	1,297	80.8%	1,606
Transport Assets		-	8,090	4,326	3,361	4,075	4,326	250	5.8%	4,326
Transport Assets		-	8,090	4,326	3,361	4,075	4,326	250	5.8%	4,326
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	133,197	116,257	110,928	6,513	78,085	110,928	32,843	29.6%	110,928

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 - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		6,857	5,600	4,332	30	2,135	4,332	2,197	50.7%	4,332
Roads Infrastructure		-	-	138	-	-	138	138	100.0%	138
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	138	-	-	138	138	100.0%	138
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,274	2,400	1,120	-	644	1,120	476	42.5%	1,120
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	920	-	644	920	276	30.0%	920
Capital Spares		192	250	200	-	-	200	200	100.0%	200
Water Supply Infrastructure		583	2,500	2,713	30	1,491	2,713	1,222	45.0%	2,713
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	350	350	100.0%	350
Pump Stations		483	800	328	-	177	328	151	46.0%	328
Water Treatment Works		-	1,000	935	-	935	935	-	-	935
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	1,100	30	379	1,100	721	65.5%	1,100
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	360	-	-	360	360	100.0%	360
Pump Station		-	150	360	-	-	360	360	100.0%	360
Retiulation		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Data Centres		-	550	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	800	-	-	-	-	-	-	-	
Community Facilities	-	200	-	-	-	-	-	-	-	
Halls	-	200	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Ports	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	600	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	600	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	636	2,400	400	-	116	400	284	71.0%	400	
Operational Buildings	636	2,400	400	-	116	400	284	71.0%	400	
Municipal Offices	572	2,400	400	-	116	400	284	71.0%	400	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	64	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	15	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	15	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	15	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	62	150	179	17	59	179	120	67.1%	179	
Computer Equipment	62	150	179	17	59	179	120	67.1%	179	
Furniture and Office Equipment	-	5,200	4,281	-	2,044	4,281	2,237	52.2%	4,281	
Furniture and Office Equipment	-	5,200	4,281	-	2,044	4,281	2,237	52.2%	4,281	
Machinery and Equipment	-	150	1,210	-	845	1,210	365	30.2%	1,210	
Machinery and Equipment	-	150	1,210	-	845	1,210	365	30.2%	1,210	
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	10,402	46	5,199	10,402	5,203	50.0%	10,402

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 - M12 June

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	31,436	2,814	21,294	31,436	10,142	32.3%	31,436
Roads Infrastructure		-	5,000	6,000	269	562	6,000	5,438	90.6%	6,000
Roads		-	5,000	-	-	-	-	-	-	-
Road Structures		-	-	6,000	269	562	6,000	5,438	90.6%	6,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		59	2,404	172	78	159	172	13	7.6%	172
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	72	-	81	72	(9)	-12.5%	72
LV Networks		59	2,404	100	78	78	100	22	22.0%	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2,724	6,723	2,467	5,177	6,723	1,546	23.0%	6,723
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2,174	-	-	-	-	-	-	-
Pump Stations		-	-	200	-	-	200	200	100.0%	200
Water Treatment Works		-	550	6,523	2,467	5,177	6,523	1,346	20.6%	6,523
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		29,011	13,043	18,541	-	15,396	18,541	3,146	17.0%	18,541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	13,043	-	-	-	-	-	-	-
Waste Water Treatment Works		6,262	-	539	-	539	539	0	0.0%	539
Outfall Sewers		22,749	-	18,002	-	14,856	18,002	3,146	17.5%	18,002
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

	28	9 906	8 285	3 376	8 730	8 285	(444)	-5.4%	8 285	
Community Assets										
Community Facilities	-	7 076	7 952	3 376	8 403	7 952	(451)	-5.7%	7 952	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	7 076	7 952	3 376	8 403	7 952	(451)	-5.7%	7 952	
Police	-	-	-	-	-	-	-	-	-	
Furts	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	28	2 830	334	-	326	334	7	2.1%	334	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	28	2 830	334	-	326	334	7	2.1%	334	
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	-	-	-	-	-	-	-	
Operational Buildings	-	380	-	-	-	-	-	-	-	
Municipal Offices	-	230	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	150	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets										
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets										
Transport Assets	-	-	-	-	-	-	-	-	-	
Land										
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	29,098	33,457	39,721	6,190	30,024	39,721	9,698	24.4%	39,721

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 - M12 June

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,603	6,613	5,245	409	3,710	5,245	1,535	29.3%	5,245
Roads Infrastructure		136	162	440	-	224	440	216	49.2%	440
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	440	-	224	440	216	49.2%	440
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	1,931	162	1,438	1,931	493	25.5%	1,931
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,630	2,172	1,821	156	1,365	1,821	456	25.0%	1,821
LV Networks		2	200	110	7	73	110	37	33.9%	110
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,679	3,769	2,717	247	2,034	2,717	682	25.1%	2,717
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,766	2,500	1,500	163	833	1,500	667	44.5%	1,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,190	84	1,175	1,190	15	1.3%	1,190
Distribution Points		12	200	27	-	27	27	0	0.0%	27
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	150	-	7	150	143	95.4%	150
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	150	-	7	150	143	95.4%	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	7	-	7	7	0	0.2%	7
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	7	-	7	7	0	0.2%	7

Community Assets	243	1,683	1,401	21	502	1,401	899	64.2%	1,401
Community Facilities	64	991	514	-	63	514	451	87.6%	514
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	39	340	188	-	-	188	188	100.0%	188
Cemeteries/Crematoria	26	651	326	-	63	326	263	80.5%	326
Police	-	-	-	-	-	-	-	-	-
Prisons	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	179	692	887	21	438	887	449	50.6%	887
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	887	21	438	887	449	50.6%	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	13	132	238	106	44.4%	238
Operational Buildings	201	4,620	238	13	132	238	106	44.4%	238
Municipal Offices	51	4,470	197	1	91	197	106	53.8%	197
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	41	12	41	41	0	0.0%	41
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	14	50	40	-	25	40	15	38.0%	40
Computer Equipment	14	50	40	-	25	40	15	38.0%	40
Furniture and Office Equipment	355	242	143	-	96	143	47	32.8%	143
Furniture and Office Equipment	355	242	143	-	96	143	47	32.8%	143
Machinery and Equipment	14	144	125	3	16	125	110	87.6%	125
Machinery and Equipment	14	144	125	3	16	125	110	87.6%	125
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	5,547	13,352	446	4,480	7,192	2,712	37.7%	7,192

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 - M12 June

Description	Ref	Budget Year 2022/23												2020:21 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2022:23	Budget Year 2023:24	Budget Year 2024:25	
Cash Receipts By Source																	
Property rates		10,197	11,814	8,912	18,093	9,245	8,399	5,239	9,497	8,804	8,001	6,117	8,031	120,070	125,334	133,988	
Service charges - electricity revenue		29,983	33,033	26,913	28,042	30,492	31,483	32,205	32,845	34,109	26,607	31,157	28,923	353,635	372,878	389,306	
Service charges - water revenue		5,505	5,380	5,025	5,334	6,012	6,033	6,123	6,613	6,510	6,042	6,080	4,782	74,873	78,169	81,811	
Service charges - sanitation revenue		3,823	4,022	3,772	3,967	4,103	3,576	3,800	3,790	3,657	3,380	3,895	3,554	43,119	45,100	47,085	
Service charges - refuse		3,182	3,248	3,085	3,346	3,312	3,005	3,252	3,143	3,078	2,895	3,219	2,849	42,417	42,199	44,052	
Rental of facilities and equipment		885	185	918	230	178	382	467	904	695	283	239	740	5,985	5,232	5,487	
Interest earned - external investments		-	26	27	30	29	33	33	1	35	61	82	-	2,000	2,088	2,182	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		46	37	47	33	40	48	9	11	40	22	29	20	4,241	4,427	4,627	
Licences and permits		122	200	132	141	154	151	135	186	192	131	163	167	-	-	-	
Agency services		199	284	213	207	231	173	201	185	220	172	241	350	-	-	-	
Transfers and Subsidies - Operational		41,629	3,271	1	2	2	35,225	493	1	31,710	0	0	5	132,220	140,437	150,780	
Other revenue		1,003	3,973	1,541	1,243	2,029	1,727	2,184	2,182	1,037	889	1,451	1,015	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	90,888	47,454	55,696	49,946	791,142	834,068	875,092	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		28,813	1,447	7,352	18,245	-	17,295	1,759	-	34,866	-	-	-	93,153	97,497	105,721	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	16,200	-	-	16,200	14,200	7,000	
Increase (decrease) in consumer deposits		110	111	(34)	55	127	(284)	33	151	(375)	23	173	(93)	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		123,481	67,811	58,217	78,988	55,934	106,227	59,923	59,487	124,578	63,677	55,830	49,853	900,496	945,764	987,813	
Cash Payments by Type																	
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	373,563	390,109	407,528	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	12,271	11,516	11,023	
Bulk purchases - Electricity		-	11	15,000	17,291	15,140	40,000	10,031	15,530	19,978	21,321	16,428	-	255,129	280,587	308,789	
Acquisitions - water & other inventory		275	-	42	113	-	1,023	161	-	231	301	-	1,340	41,101	53,846	55,118	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	35,366	32,873	33,734	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		19,192	9,057	7,729	11,265	10,065	11,397	14,235	9,232	11,307	11,222	7,575	7,605	55,138	59,144	60,034	
Cash Payments by Type		19,467	9,068	22,772	28,669	25,205	52,420	24,428	24,862	31,516	32,904	24,103	8,949	774,567	827,875	876,225	
Other Cash Flows/Payments by Type																	
Capital assets		3,278	8,584	10,830	11,850	3,896	17,458	8,853	2,541	10,753	17,001	11,906	15,900	164,029	139,785	144,901	
Repayment of borrowing		-	588	299	299	303	303	305	305	305	-	981	645	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		22,746	18,220	33,901	40,617	29,404	70,181	33,585	27,708	42,574	49,905	36,973	28,494	938,597	966,860	1,021,126	
NET INCREASE/(DECREASE) IN CASH HELD		106,735	48,791	24,316	38,351	26,530	36,040	29,338	31,779	82,994	13,772	18,900	21,359	(38,101)	(21,095)	(33,313)	
Cash/cash equivalents at the month/year beginning		14,320	115,055	163,846	188,162	226,513	253,043	289,089	315,427	347,200	425,209	442,981	481,847	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	347,200	429,209	442,981	461,847	485,206	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 Kruijer 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 June 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



E Ntoba

Municipal Manager of Dawid Kruijer Municipality (NC087)

14 July 2023