



Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

DECEMBER 2022

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 December 2022.

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

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



E NTOBA
MUNICIPAL MANAGER

13 January 2023

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Glossary

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

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

MIG - Municipal Infrastructure Grant.

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

This monthly report has been completed for legislative compliance.

1.1.2 Financial problems or risks facing the municipality

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

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

1.1.3 Other information

In terms of mSCOA, personnel must be paid in accordance with the approved organogram. This imposes that if a position is not available on the organogram no salary can be paid. Human Resources cannot create a position if there is not a vacancy on the organogram. This will be addressed as part of mSCOA implementation and Council and the administration should take notice thereof. No temporary employees can be appointed if a vacancy is not available.

MPAC has took the following resolution during the MPAC meeting on the 22nd of May 2018:

...*"2. That the following sentence on page 27 of the report be excluded from the report:*

"It could be that employees of the municipality are not working productively, which results in the need of temporary employees to perform the tasks / duties of permanent employees." ...

Section 2 - Resolutions

IN-YEAR REPORTS 2022/2023

These are the resolutions that will be presented to Council when this In-Year Report is tabled:

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for December 2022.

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 43% of the original 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 29%.

Cash Flow

Cash and cash equivalents had a cash outflow of R 220.0 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 Kruiper - Table C1 Monthly Budget Statement Summary - M06 December

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	127,495	9,709	72,283	63,747	8,536	13%	127,495
Service charges	493,460	543,858	544,158	41,025	247,602	271,929	(24,327)	-9%	543,858
Investment revenue	946	2,005	2,005	116	458	1,003	(545)	-54%	2,005
Transfers and subsidies	119,582	129,312	129,530	37,231	82,494	64,656	17,838	28%	129,312
Other own revenue	138,141	160,203	160,203	2,798	15,257	80,101	(64,844)	-81%	160,203
Total Revenue (excluding capital transfers and contributions)	875,221	962,872	963,390	90,879	418,095	481,436	(63,342)	-13%	962,872
Employee costs	339,594	357,851	357,901	26,734	169,089	178,926	(19,836)	-11%	357,851
Remuneration of Councillors	12,262	13,172	13,172	1,063	6,709	6,586	123	2%	13,172
Depreciation & asset impairment	91,430	90,455	90,455	-	-	45,228	(45,228)	-100%	90,455
Finance charges	11,478	12,541	12,541	1,438	3,329	6,271	(2,941)	-47%	12,541
Inventory consumed and bulk purchases	281,995	296,230	296,677	39,211	121,338	148,050	(26,712)	-18%	296,230
Transfers and subsidies	451	1,908	1,908	20	582	954	(372)	-39%	1,908
Other expenditure	124,078	124,305	124,261	4,345	26,906	62,126	(35,220)	-57%	124,305
Total Expenditure	861,289	896,463	896,915	72,811	317,953	448,141	(130,188)	-29%	896,463
Surplus/(Deficit)	13,931	66,410	66,475	18,069	100,141	33,295	66,846	201%	66,410
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	93,546	9,306	22,064	46,577	#####	-53%	93,153
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	2	-	2	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	161,715	159,563	160,021	27,377	122,207	79,872	42,335	53%	159,563
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161,715	159,563	160,021	27,377	122,207	79,872	42,335	53%	159,563
Capital expenditure & funds sources									
Capital expenditure	169,840	164,029	176,832	11,544	58,817	82,766	(23,949)	-29%	164,029
Capital transfers recognised	149,120	93,153	96,459	7,519	50,884	46,584	4,300	9%	93,153
Borrowing	10,118	16,200	22,382	-	-	8,100	(8,100)	-100%	16,200
Internally generated funds	10,603	54,676	57,765	4,026	7,932	28,082	(20,150)	-72%	54,676
Total sources of capital funds	169,840	164,029	176,606	11,544	58,817	82,766	(23,949)	-29%	164,029
Financial position									
Total current assets	137,920	167,911	168,358	-	175,278	-	-	-	167,911
Total non current assets	2,764,397	2,789,068	2,801,871	-	2,823,159	-	-	-	2,789,068
Total current liabilities	235,647	107,418	120,209	-	222,396	-	-	-	107,418
Total non current liabilities	327,378	338,749	338,749	-	314,605	-	-	-	338,749
Community wealth/Equity	2,339,293	2,510,813	2,511,270	-	2,461,436	-	-	-	2,510,813
Cash flows									
Net cash from (used) operating	367,774	109,608	109,608	36,634	276,471	52,217	(224,255)	-429%	109,608
Net cash from (used) investing	(127,984)	(164,029)	(164,029)	(17,458)	(55,676)	(82,015)	(26,338)	32%	(164,029)
Net cash from (used) financing	13,655	16,200	16,200	(588)	(1,706)	16,200	17,906	111%	16,200
Cash/cash equivalents at the month/year end	280,169	45,397	45,397	-	233,408	70,020	(163,389)	-233%	(23,902)
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	44,770	12,061	8,363	8,223	7,751	10,647	27,799	160,869	280,482
Creditors Age Analysis									
Total Creditors	49,483	4,530	4,321	253	452	23	541	18,455	78,057

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) - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		385,254	378,274	378,274	46,778	156,201	189,137	(32,936)	-17%	378,274
Executive and council		-	26,435	26,435	192	1,117	13,218	(12,101)	-92%	26,435
Finance and administration		385,254	351,839	351,839	46,586	155,084	175,920	(20,835)	-12%	351,839
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13,349	16,195	16,285	1,020	5,913	8,098	(2,185)	-27%	16,195
Community and social services		4,094	3,426	3,516	479	1,658	1,713	(55)	-3%	3,426
Sport and recreation		691	1,816	1,816	55	275	908	(633)	-70%	1,816
Public safety		7,713	10,553	10,553	485	3,979	5,277	(1,297)	-25%	10,553
Housing		850	400	400	-	-	200	(200)	-100%	400
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,697	36,183	36,704	3,392	15,154	18,092	(2,938)	-16%	36,183
Planning and development		32,697	36,183	36,704	3,392	15,154	18,092	(2,938)	-16%	36,183
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		591,702	625,371	625,671	48,997	262,892	312,685	(49,794)	-16%	625,371
Energy sources		359,025	379,323	379,623	28,234	166,575	189,661	(23,086)	-12%	379,323
Water management		116,970	86,581	86,581	5,060	32,874	43,291	(10,417)	-24%	86,581
Waste water management		74,666	116,007	116,007	11,971	40,397	58,004	(17,607)	-30%	116,007
Waste management		41,040	43,460	43,460	3,732	23,046	21,730	1,316	6%	43,460
Other	4	2	3	3	0	0	1	(1)	-82%	3
Total Revenue - Functional	2	1,023,004	1,056,026	1,056,936	100,187	440,160	528,013	(87,853)	-17%	1,056,026
Expenditure - Functional										
<i>Governance and administration</i>		276,690	271,661	273,061	17,441	95,453	135,804	(40,351)	-30%	271,661
Executive and council		51,630	55,374	55,374	2,964	17,665	27,687	(10,021)	-36%	55,374
Finance and administration		221,019	211,980	213,380	14,142	75,730	105,964	(30,234)	-29%	211,980
Internal audit		4,041	4,307	4,307	334	2,058	2,154	(96)	-4%	4,307
<i>Community and public safety</i>		92,214	108,416	107,016	6,732	41,581	54,208	(12,628)	-23%	108,416
Community and social services		11,047	14,845	14,845	776	4,963	7,422	(2,459)	-33%	14,845
Sport and recreation		35,882	43,828	42,428	2,460	14,663	21,914	(7,251)	-33%	43,828
Public safety		40,017	44,304	44,304	3,088	19,426	22,152	(2,726)	-12%	44,304
Housing		5,268	5,440	5,440	408	2,529	2,720	(191)	-7%	5,440
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56,952	59,126	59,279	1,991	13,656	29,563	(15,907)	-54%	59,126
Planning and development		12,253	14,358	14,510	846	5,120	7,179	(2,058)	-29%	14,358
Road transport		44,699	44,769	44,769	1,145	8,536	22,384	(13,849)	-62%	44,769
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		431,659	453,522	453,822	46,357	165,437	226,697	(61,260)	-27%	453,522
Energy sources		296,300	299,869	300,169	39,247	122,709	149,870	(27,161)	-18%	299,869
Water management		67,671	69,806	69,806	2,998	17,947	34,903	(16,956)	-49%	69,806
Waste water management		36,506	37,600	37,000	2,365	14,275	18,800	(4,525)	-24%	37,600
Waste management		31,181	46,247	46,847	1,748	10,506	23,124	(12,617)	-55%	46,247
Other		3,774	3,737	3,737	290	1,826	1,868	(42)	-2%	3,737
Total Expenditure - Functional	3	861,289	896,463	896,915	72,811	317,953	448,141	(130,188)	-29%	896,463
Surplus/ (Deficit) for the year		161,715	159,563	160,021	27,377	122,207	79,872	42,335	53%	159,563

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) - M06

Vote Description	Ref	2021/22 Audited Outcome	Budget Year							
			Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	26,435	26,435	192	1,117	13,218	(12,101)	-91.6%	26,435
Vote 2 - CORPORATE SERVICES		114,123	107,437	107,437	549	703	53,718	(53,016)	-98.7%	107,437
Vote 3 - FINANCIAL SERVICES		228,887	244,452	244,452	46,087	154,644	122,226	32,418	26.5%	244,452
Vote 4 - COMMUNITY SERVICES		52,712	57,906	57,996	4,643	28,627	28,953	(326)	-1.1%	57,906
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		360,010	379,323	379,623	28,234	166,575	189,661	(23,086)	-12.2%	379,323
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	202,688	17,090	73,337	101,344	(28,008)	-27.6%	202,688
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	38,305	3,393	15,157	18,892	(3,735)	-19.8%	37,785
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	1,056,936	100,187	440,160	528,013	(87,853)	-16.6%	1,056,026
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	54,920	57,363	57,363	3,158	19,657	28,682	(9,024)	-31.5%	57,363
Vote 2 - CORPORATE SERVICES		41,180	46,787	46,787	3,130	16,823	23,393	(6,571)	-28.1%	46,787
Vote 3 - FINANCIAL SERVICES		112,055	100,823	100,723	6,126	33,662	50,385	(16,724)	-33.2%	100,823
Vote 4 - COMMUNITY SERVICES		135,708	164,488	165,438	9,624	56,824	82,244	(25,420)	-30.9%	164,488
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,633	330,199	330,599	41,688	133,738	165,035	(31,297)	-19.0%	330,199
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	165,095	7,497	46,610	82,148	(35,538)	-43.3%	164,295
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	30,911	1,589	10,640	16,254	(5,614)	-34.5%	32,508
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	861,289	896,463	896,915	72,811	317,953	448,141	(130,188)	-29.1%	896,463
Surplus/ (Deficit) for the year	2	161,715	159,563	160,021	27,377	122,207	79,872	42,335	53.0%	159,563

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 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 43% of the original 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 - Outstanding Debtors (71%) - Increase in interest levied due to outstanding accounts;
- Transfers and Subsidies (28%) - Increase due to equitable share received and increase in capital expenditure recognised as revenue; and
- Property Rates (13%) - Annual billing of property rates;
- Service Charges - Sanitation (95) - increase in erven being levied for sanitation; and
- Service Charges - Refuse (6%) - Increase in erven being levied for refuse removal.

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

- Gains (103%) - Cancellation of erf resulted in selling price being reimbursed;
- Licences and Permits (63%) - Revenue less than budgeted for due to less vehicles being sold;
- Interest Earned - External Investments (54%) - Less investments due to cash flow problems;
- Other Revenue (25%) - Less ad-hoc revenue due to lockdown, such as revenue from building plan fees, etc.;
- Rental of Facilities and Equipment (19%) - Due to the current economic environment, less functions are being held;
- Service Charges - Water (18%) - Less water usage due to load shedding and water not available for usage; and
- Service Charges - Electricity (11%) - Load shedding during July to December 2022 resulted in less electricity being consumed.

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 38.1% 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 (53%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (53%) - Decrease in expenditure due to savings controls implemented;
- Finance Charges (47%) - Finance charges budgeted over 12 months. Will be recognised during March 2023;
- Transfers and Subsidies (39%) - Being awarded on an ad-hoc bases as request occurs;
- Other Expenditure (37%) - Decrease in expenditure due to invoices not being received for processing;
- Bulk Purchases - Electricity (12%) - Less electricity being purchased due to load shedding; and
- Employee Related Costs (11%) - Increase budgeted for less than actual increase received.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		123,091	127,495	127,495	9,709	72,293	63,747	8,536	13%	127,495
Service charges - electricity revenue		334,175	373,526	373,826	28,228	166,335	186,763	(20,428)	-11%	373,526
Service charges - water revenue		72,701	80,508	80,508	5,058	32,872	40,254	(7,383)	-18%	80,508
Service charges - sanitation revenue		45,544	46,364	46,364	4,007	25,349	23,182	2,167	9%	46,364
Service charges - refuse revenue		41,040	43,460	43,460	3,732	23,046	21,730	1,316	6%	43,460
Rental of facilities and equipment		5,625	6,436	6,436	557	2,598	3,218	(620)	-19%	6,436
Interest earned - external investments		946	2,005	2,005	116	458	1,003	(545)	-54%	2,005
Interest earned - outstanding debtors		5,187	5,000	5,000	793	4,263	2,500	1,763	71%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	4,241	209	2,139	2,120	18	1%	4,241
Licences and permits		1,939	4,651	4,651	150	853	2,325	(1,473)	-63%	4,651
Agency services		2,091	-	-	150	1,118	-	1,118	#DIV/0!	-
Transfers and subsidies		119,582	129,312	129,530	37,231	82,494	64,656	17,838	28%	129,312
Other revenue		11,109	15,840	15,840	940	5,944	7,920	(1,976)	-25%	15,840
Gains		108,693	124,035	124,035	-	(1,657)	62,018	(63,675)	-103%	124,035
Total Revenue (excluding capital transfers and contributions)		875,221	962,872	963,390	90,879	418,095	481,436	(63,342)	-13%	962,872
Expenditure By Type										
Employee related costs		339,594	357,851	357,901	26,734	159,089	178,926	(19,836)	-11%	357,851
Remuneration of councillors		12,262	13,172	13,172	1,063	6,709	6,596	123	2%	13,172
Debt impairment		41,482	26,700	26,700	9	84	13,350	(13,266)	-99%	26,700
Depreciation & asset impairment		91,430	90,455	90,455	-	-	45,228	(45,228)	-100%	90,455
Finance charges		11,478	12,541	12,541	1,438	3,329	6,271	(2,941)	-47%	12,541
Bulk purchases - electricity		248,180	255,129	255,129	37,173	111,670	127,500	(15,830)	-12%	255,129
Inventory consumed		33,815	41,101	41,548	2,038	9,668	20,550	(10,882)	-53%	41,101
Contracted services		20,452	36,366	35,944	1,946	8,622	18,157	(9,534)	-53%	36,366
Transfers and subsidies		451	1,908	1,908	20	582	954	(372)	-39%	1,908
Other expenditure		46,152	57,939	58,317	2,390	18,200	28,970	(10,770)	-37%	57,939
Losses		15,992	3,300	3,300	-	-	1,650	(1,650)	-100%	3,300
Total Expenditure		861,289	896,463	896,915	72,811	317,953	448,141	(130,188)	-29%	896,463
Surplus/(Deficit)		13,931	66,410	66,475	18,069	100,141	33,295	66,846	0	66,410
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		104,852	93,153	93,546	9,306	22,064	46,577	(24,513)	(0)	93,153
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	2	-	2	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		161,715	159,563	160,021	27,377	122,207	79,872			159,563
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		161,715	159,563	160,021	27,377	122,207	79,872			159,563
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,715	159,563	160,021	27,377	122,207	79,872			159,563
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,715	159,563	160,021	27,377	122,207	79,872			159,563

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 29% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06

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	36	-	-	18	(18)	-100%	36
Vote 2 - CORPORATE SERVICES		589	2,230	2,401	78	294	1,215	(921)	-76%	2,230
Vote 3 - FINANCIAL SERVICES		8,941	6,957	8,230	-	14	3,516	(3,502)	-100%	6,957
Vote 4 - COMMUNITY SERVICES		893	6,904	7,127	56	232	3,489	(3,257)	-93%	6,904
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	34,447	3,678	4,990	16,568	(11,579)	-70%	32,447
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	85,115	95,872	6,691	43,163	42,783	380	1%	85,115
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	28,720	1,041	10,124	15,178	(5,054)	-33%	30,340
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	169,840	164,029	176,832	11,544	58,817	82,766	(23,949)	-29%	164,029
Total Capital Expenditure		169,840	164,029	176,832	11,544	58,817	82,766	(23,949)	-29%	164,029
Capital Expenditure - Functional Classification										
Governance and administration		10,561	17,556	19,000	78	1,100	9,261	(8,160)	-88%	17,556
Executive and council		-	36	36	-	-	18	(18)	-100%	36
Finance and administration		10,561	17,520	18,964	78	1,100	9,243	(8,142)	-88%	17,520
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		882	7,254	5,477	56	158	3,664	(3,505)	-96%	7,254
Community and social services		69	1,262	1,442	-	13	631	(618)	-98%	1,262
Sport and recreation		568	4,230	2,273	49	119	2,123	(2,004)	-94%	4,230
Public safety		245	1,762	1,762	7	26	909	(883)	-97%	1,762
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40,081	33,164	36,770	1,041	10,150	16,590	(6,440)	-39%	33,164
Planning and development		20,017	27,910	28,290	1,041	10,124	13,963	(3,839)	-27%	27,910
Road transport		20,065	5,254	8,480	-	26	2,627	(2,601)	-99%	5,254
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118,315	106,025	115,556	10,369	47,409	53,237	(5,829)	-11%	106,025
Energy sources		27,838	24,354	26,354	3,678	4,271	12,177	(7,905)	-65%	24,354
Water management		20,899	12,928	16,861	307	2,511	6,889	(4,178)	-62%	12,928
Waste water management		69,588	66,933	70,531	6,384	40,626	33,457	7,160	21%	66,933
Waste management		-	1,810	1,810	-	-	905	(905)	-100%	1,810
Other		-	30	30	-	-	15	(15)	-100%	30
Total Capital Expenditure - Functional Classification	3	169,840	164,029	176,832	11,544	58,817	82,766	(23,949)	-29%	164,029
Funded by:										
National Government		106,121	92,921	95,125	7,517	50,726	46,468	4,258	9%	92,921
Provincial Government		43,000	232	1,291	-	157	116	41	35%	232
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	43	2	2	-	2	#DIV/0!	-
Transfers recognised - capital		149,120	93,153	96,459	7,519	50,884	46,584	4,300	9%	93,153
Borrowing	6	10,118	16,200	22,382	-	-	8,100	(8,100)	-100%	16,200
Internally generated funds		10,603	54,676	57,765	4,026	7,932	28,082	(20,150)	-72%	54,676
Total Capital Funding		169,840	164,029	176,606	11,544	58,817	82,766	(23,949)	-29%	164,029

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	22,555	(6,218)	22,555
Call investment deposits		4,936	22,842	22,842	5,081	22,842
Consumer debtors		84,875	79,901	80,201	116,056	79,901
Other debtors		30,818	34,695	34,892	46,170	34,695
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	7,868	14,189	7,919
Total current assets		137,920	167,911	168,358	175,278	167,911
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		1,027,682	985,129	985,129	1,027,682	985,129
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,726,179	1,795,404	1,808,206	1,784,940	1,795,404
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	2,801,871	2,823,159	2,789,068
TOTAL ASSETS		2,902,317	2,956,979	2,970,229	2,998,437	2,956,979
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(1,792)	-
Consumer deposits		16,787	17,432	17,432	16,873	17,432
Trade and other payables		182,618	89,986	102,777	171,073	89,986
Provisions		36,242	-	-	36,242	-
Total current liabilities		235,647	107,418	120,209	222,396	107,418
Non current liabilities						
Borrowing		88,521	100,353	100,353	78,903	100,353
Provisions		238,857	238,395	238,395	235,702	238,395
Total non current liabilities		327,378	338,749	338,749	314,605	338,749
TOTAL LIABILITIES		563,025	446,167	458,958	537,001	446,167
NET ASSETS	2	2,339,293	2,510,813	2,511,270	2,461,436	2,510,813
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,339,293	2,510,813	2,511,270	2,461,436	2,510,813
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,339,293	2,510,813	2,511,270	2,461,436	2,510,813

It should be noted that our liabilities exceed our current assets with R 47.1 million (November 2022: R 58.0 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: 0.79:1.00 (November 2022: 0.74:1.00).

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 - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108,246	120,070	120,070	8,396	66,559	60,035	6,524	11%	120,070
Service charges		451,163	509,043	509,043	43,080	254,624	254,522	102	0%	509,043
Other revenue		94,959	27,809	27,809	2,481	16,643	13,905	2,738	20%	27,809
Transfers and Subsidies - Operational		72,687	132,220	132,220	35,225	80,130	66,110	14,020	21%	132,220
Transfers and Subsidies - Capital		99,641	93,153	93,153	17,295	71,651	46,577	25,074	54%	93,153
Interest		-	2,000	2,000	33	145	1,000	(855)	-85%	2,000
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(458,921)	(762,416)	(762,416)	(69,877)	(213,281)	(383,796)	(170,515)	44%	(762,416)
Finance charges		-	(12,271)	(12,271)	-	-	(6,136)	(6,136)	100%	(12,271)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		367,774	109,608	109,608	36,634	276,471	52,217	(224,255)	-429%	109,608
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)	(164,029)	(17,458)	(55,676)	(82,015)	(26,338)	32%	(164,029)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(127,984)	(164,029)	(164,029)	(17,458)	(55,676)	(82,015)	(26,338)	32%	(164,029)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		14,300	16,200	16,200	-	-	16,200	(16,200)	-100%	16,200
Increase (decrease) in consumer deposits		(645)	-	-	(284)	86	-	86	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	(303)	(1,792)	-	1,792	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,655	16,200	16,200	(588)	(1,706)	16,200	17,906	111%	16,200
NET INCREASE/ (DECREASE) IN CASH HELD		253,444	(38,221)	(38,221)	18,588	219,089	(13,598)			(38,221)
Cash/cash equivalents at beginning		26,724	83,618	83,618		14,320	83,618			14,320
Cash/cash equivalents at month/year end		280,169	45,397	45,397		233,408	70,020			(23,902)

Reporting in terms of Section 11 of the MFMA:

Bank Reconciliation	
31 December 2022	
Cash book balance as at 1 December 2022	(12,364,561.19)
Receipts	106,992,777.16
Payments	(107,212,786.49)
Positive Cash book balance as at 31 December 2022	(12,584,570.52)
Outstanding Deposits	17,598,658.06
Bank Balance as at 31 December 2022	5,014,087.54

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 - M06 December

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	6,683	2,490	1,993	2,123	1,945	1,687	7,683	27,353	51,957	40,761
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,852	3,264	690	1,097	574	858	2,745	18,991	46,312	22,265
Receivables from Non-exchange Transactions - Property Rates	1400	8,203	1,601	1,252	1,133	1,171	4,400	3,626	28,767	50,153	39,097
Receivables from Exchange Transactions - Waste Water Management	1500	3,997	1,533	1,281	1,244	1,200	1,125	4,142	26,050	40,573	33,762
Receivables from Exchange Transactions - Waste Management	1600	3,880	1,829	1,547	1,481	1,452	1,343	5,071	36,285	52,888	45,633
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	797	770	681	655	563	547	2,018	12,790	18,841	16,593
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	1,358	573	579	491	814	686	2,514	12,642	19,758	17,147
Total By Income Source	2000	44,770	12,061	8,363	8,223	7,751	10,647	27,799	160,869	280,482	215,288
2022/23 - totals only		44,770	12,061	8,363	8,223	7,751	10,647	27,799	160,869	280,482	215,288
Debtors Age Analysis By Customer Group											
Organs of State	2200	-	-	-	-	-	-	-	-	-	-
Commercial	2300	44,770	12,061	8,363	8,223	7,751	10,647	27,799	160,869	280,482	215,288
Households	2400	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	44,770	12,061	8,363	8,223	7,751	10,647	27,799	160,869	280,482	215,288

The total outstanding debtors for December 2022 are R 280.5 (November 2022: R 275.2 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 - M06 December

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	44,187	-	415	-	450	-	-	12,905	57,957
Bulk Water	0200	38	4	-	45	-	-	56	1,965	2,108
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	48	48
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5,259	4,526	2,679	208	2	23	484	3,536	16,717
Auditor General	0800	-	-	1,226	-	-	-	-	-	1,226
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	49,483	4,530	4,321	253	452	23	541	18,455	78,057

An amount of R 78.1 million is outstanding of which R 28.6 million is in excess of 30 days.

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

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

Section 7 - Investment portfolio analysis

7.1 Supporting Table C5

The municipality’s investments as at 31 December 2022 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 - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - 1100528419623		Monthly	Call Account	Yes	Variable	5.35%	-	-		5,082	33			5,115
Grindrod - 11000588044		Monthly	Call Account	Yes	Variable	5.25%	-	-		10	0			10
ABSA Bank - 9353417339		Monthly	Call Account	Yes	Variable	5.40%	-	-		83	1			83
Municipality sub-total										5,175	33	-	-	5,209
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									5,175	33	-	-	5,209

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 - M06 December

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	19,403	-	3,269	9,702	(6,433)	-66.3%	19,403
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,073	-	269	537	(268)	-49.9%	1,073
Integrated National Electrification Programme Grant		-	708	708	-	-	354	(354)	-100.0%	708
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	1,500	1,500	100.0%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	2,443	(2,443)	-100.0%	4,886
Regional Bulk Infrastructure Grant		-	7,127	7,127	-	-	3,564	(3,564)	-100.0%	7,127
Neighbourhood Development Partnership Grant		-	1,957	1,957	-	-	978	(978)	-100.0%	1,957
Water Services Infrastructure Grant		-	652	652	-	-	326	(326)	-100.0%	652
Equitable Share		52,235	-	-	-	-	-	-	-	-
Provincial Government:		3,954	3,168	3,168	-	-	1,584	(1,584)	-100.0%	3,168
Specify (Add grant description)		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		450	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,004	3,168	3,168	-	-	1,584	(1,584)	-100.0%	3,168
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60,302	22,571	22,571	-	3,269	11,285	(8,016)	-71.0%	22,571
Capital Transfers and Grants										
National Government:		106,788	92,921	92,921	17,295	72,250	46,460	25,789	55.5%	92,921
Neighbourhood Development Partnership Grant		20,000	13,043	13,043	-	15,000	8,522	8,478	130.0%	13,043
Municipal Infrastructure Grant		26,323	23,297	23,297	6,320	21,430	11,648	9,782	84.0%	23,297
Integrated National Electrification Programme Grant		25,475	4,717	4,717	-	1,500	2,359	(859)	-36.4%	4,717
Regional Bulk Infrastructure Grant		24,990	47,516	47,516	10,975	31,820	23,758	8,062	33.9%	47,516
Water Services Infrastructure Grant		10,000	4,348	4,348	-	2,500	2,174	326	15.0%	4,348
Provincial Government:		42,931	232	232	-	-	116	(116)	-	232
Specify (Add grant description)		-	232	232	-	-	116	(116)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	93,153	17,295	72,250	46,577	25,673	55.1%	93,153
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	115,724	17,295	75,519	57,862	17,657	30.5%	115,724

8.2 Supporting Table C7

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

NC087 Dawid Kruiper - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		56,348	19,403	19,403	-	3,269	9,702	(6,433)	-66.3%	19,403
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,073	-	269	537	(268)	-49.9%	1,073
Integrated National Electrification Programme Grant		-	708	708	-	-	354	(354)	-100.0%	708
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	1,500	1,500	100.0%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	2,443	(2,443)	-100.0%	4,886
Regional Bulk Infrastructure Grant		-	7,127	7,127	-	-	3,564	(3,564)	-100.0%	7,127
Neighbourhood Development Partnership Grant		-	1,957	1,957	-	-	978	(978)	-100.0%	1,957
Water Services Infrastructure Grant		-	652	652	-	-	326	(326)	-100.0%	652
Equitable Share		52,235	-	-	-	-	-	-	-	-
Provincial Government:		3,954	3,168	3,168	-	-	1,584	(1,584)	-100.0%	3,168
Specify (Add grant description)		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		450	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,004	3,168	3,168	-	-	1,584	(1,584)	-100.0%	3,168
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	60,302	22,571	22,571	-	3,269	11,285	(8,016)	-71.0%	22,571
Capital Transfers and Grants										
National Government:		106,788	92,921	92,921	17,295	72,250	46,460	25,789	55.5%	92,921
Neighbourhood Development Partnership Grant		20,000	13,043	13,043	-	15,000	6,522	8,478	130.0%	13,043
Municipal Infrastructure Grant		26,323	23,297	23,297	6,320	21,430	11,648	9,782	84.0%	23,297
Integrated National Electrification Programme Grant		25,475	4,717	4,717	-	1,500	2,359	(859)	-36.4%	4,717
Regional Bulk Infrastructure Grant		24,990	47,516	47,516	10,975	31,820	23,758	8,062	33.9%	47,516
Water Services Infrastructure Grant		10,000	4,348	4,348	-	2,500	2,174	326	15.0%	4,348
Provincial Government:		42,931	232	232	-	-	116	(116)	-	232
Specify (Add grant description)		-	232	232	-	-	116	(116)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	0.0%	-
Other grant providers:		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	149,719	93,153	93,153	17,295	72,250	46,577	25,673	55.1%	93,153
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210,021	115,724	115,724	17,295	75,519	57,862	17,657	30.5%	115,724

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

9.1 Supporting Table C8

Employee related costs for the month ended 31 December 2022 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	4,059	-	-	2,029	(2,029)	-100%	4,059
Pension and UIF Contributions		379	718	718	26	159	359	(200)	-56%	718
Medical Aid Contributions		31	65	65	-	-	32	(32)	-100%	65
Motor Vehicle Allowance		18	48	48	7	28	24	4	16%	48
Cellphone Allowance		1,201	1,394	1,394	112	693	697	(4)	-1%	1,394
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	6,888	918	5,829	3,444	2,385	69%	6,888
Sub Total - Councillors		12,262	13,172	13,172	1,063	6,709	6,586	123	2%	13,172
% increase	4		7.4%	7.4%						7.4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	6,419	7,584	7,584	708	3,077	3,792	(715)	-19%	7,584
Pension and UIF Contributions		355	546	546	39	236	273	(37)	-13%	546
Medical Aid Contributions		147	164	164	11	68	82	(14)	-17%	164
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	1,043	-	-	521	(521)	-100%	1,043
Motor Vehicle Allowance		1,170	1,357	1,357	95	606	679	(72)	-11%	1,357
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	10,693	853	3,988	5,347	(1,359)	-25%	10,693
% increase	4		22.4%	22.4%						22.4%
Other Municipal Staff										
Basic Salaries and Wages		204,892	218,239	218,239	17,643	105,664	109,120	(3,456)	-3%	218,239
Pension and UIF Contributions		37,282	40,875	40,875	3,229	19,384	20,437	(1,054)	-5%	40,875
Medical Aid Contributions		20,239	25,265	25,265	1,308	7,955	12,633	(4,677)	-37%	25,265
Overtime		24,591	22,808	22,808	2,412	14,348	11,404	2,944	26%	22,808
Performance Bonus		16,855	16,942	16,942	-	-	8,471	(8,471)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	4,966	492	2,885	2,483	402	16%	4,966
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	437	35	216	219	(3)	-1%	437
Other benefits and allowances		8,457	8,742	8,742	751	4,589	4,371	217	5%	8,742
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,663	10	54	1,306	(1,252)	-96%	2,613
Post-retirement benefit obligations	2	9,796	6,270	6,270	-	-	3,135	(3,135)	-100%	6,270
Sub Total - Other Municipal Staff		330,843	347,158	347,208	25,879	155,095	173,579	(18,484)	-11%	347,158
% increase	4		4.9%	4.9%						4.9%
Total Parent Municipality		351,842	371,023	371,073	27,795	165,791	185,512	(19,721)	-11%	371,023

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	14,818	-	-	102,706	-	-	-
February	9,313	13,588	14,868	-	-	117,574	-	-	-
March	34,330	13,538	14,818	-	-	132,393	-	-	-
April	6,037	13,538	14,818	-	-	147,211	-	-	-
May	11,321	13,538	14,818	-	-	162,030	-	-	-
June	74,631	13,522	14,802	-	-	176,832	-	-	-
Total Capital expenditure	169,840	164,029	176,832	58,817					

The municipality spent R 58.8 or 36% 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 - M06 December

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	107,656	9,463	43,473	52,116	8,643	16.6%	103,782
Roads Infrastructure		28,830	8,180	8,364	538	3,283	4,090	808	19.7%	8,180
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	8,214	531	3,256	4,015	759	18.9%	8,030
Road Furniture		2,180	150	150	7	26	75	49	65.2%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	26,864	3,839	6,618	14,090	7,472	53.0%	28,179
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	4,058	-	-	3,600	3,600	100.0%	7,200
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	22,805	3,839	6,618	10,490	3,872	36.9%	20,979
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	10,550	226	2,170	3,987	1,817	45.6%	7,524
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		2,463	450	150	-	1,755	450	(1,305)	-290.0%	450
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	2,674	2,674	-	-	1,337	1,337	100.0%	2,674
Distribution Points		17,843	4,400	7,726	226	415	2,200	1,785	81.1%	4,400
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	59,984	4,861	31,403	29,044	(2,359)	-8.1%	58,088
Pump Station		-	-	-	-	-	-	-	-	-
Retribution		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	59,984	4,861	31,403	29,044	(2,359)	-8.1%	58,088
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	1,810	-	-	905	905	100.0%	1,810
Landfill Sites		-	1,810	1,810	-	-	905	905	100.0%	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		-	-	84	-	-	-	-	-	-
Data Centres		-	-	84	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	540	900	943	-	-	450	450	100.0%	900	
Community Facilities	-	500	500	-	-	250	250	100.0%	500	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	500	500	-	-	250	250	100.0%	500	
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	443	-	-	200	200	100.0%	400	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	540	400	400	-	-	200	200	100.0%	400	
Capital Spares	-	-	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	991	78	319	440	121	27.6%	880	
Operational Buildings	155	880	991	78	319	440	121	27.6%	880	
Municipal Offices	16	660	771	78	319	330	11	3.5%	660	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	220	220	-	-	110	110	100.0%	220	
Stores	-	-	-	-	-	-	-	-	-	
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	-	473	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	2,527	-	473	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	2,527	-	473	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	185	1,414	1,525	-	2	744	743	99.8%	1,414	
Computer Equipment	185	1,414	1,525	-	2	744	743	99.8%	1,414	
Furniture and Office Equipment	59	270	432	-	45	164	119	72.5%	270	
Furniture and Office Equipment	59	270	432	-	45	164	119	72.5%	270	
Machinery and Equipment	1,300	921	983	-	55	461	406	88.1%	921	
Machinery and Equipment	1,300	921	983	-	55	461	406	88.1%	921	
Transport Assets	-	8,090	8,060	-	715	4,390	3,675	83.7%	8,090	
Transport Assets	-	8,090	8,060	-	715	4,390	3,675	83.7%	8,090	
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	121,063	9,542	44,688	58,764	14,157	24.1%	116,257

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 - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		6,857	5,600	9,776	183	660	2,800	2,140	76.4%	5,600
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,274	2,400	6,542	102	343	1,200	857	71.4%	2,400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	4,868	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	1,424	102	343	1,075	732	68.1%	2,150
Capital Spares		192	250	250	-	-	125	125	100.0%	250
Water Supply Infrastructure		583	2,500	2,535	81	317	1,250	933	74.7%	2,500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	175	175	100.0%	350
Pump Stations		483	800	800	17	87	400	313	78.1%	800
Water Treatment Works		-	1,000	1,035	-	-	500	500	100.0%	1,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	350	64	229	175	(54)	-30.9%	350
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	150	-	-	75	75	100.0%	150
Pump Station		-	150	150	-	-	75	75	100.0%	150
Reculation		-	-	-	-	-	-	-	-	-
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	550	-	-	275	275	100.0%	550
Data Centres		-	550	550	-	-	275	275	100.0%	550
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets			800	800			500	500	100.0%	800	
Community Facilities			200	200			200	200	100.0%	200	
Halls			200	200			200	200	100.0%	200	
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Pris											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities			600	600			300	300	100.0%	600	
Indoor Facilities											
Outdoor Facilities				600							
Capital Spares			600				300	300	100.0%	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	2,400		1,200	1,200	100.0%	2,400	
Operational Buildings			636	2,400	2,400		1,200	1,200	100.0%	2,400	
Municipal Offices			572	2,400	2,400		1,200	1,200	100.0%	2,400	
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	15			15	15	100.0%	15	
Servitudes											
Licences and Rights			15	15			15	15	100.0%	15	
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications			15	15			15	15	100.0%	15	
Load Settlement Software Applications											
Unspecified											
Computer Equipment			62	150	94		75	75	100.0%	150	
Computer Equipment			62	150	94		75	75	100.0%	150	
Furniture and Office Equipment				5,200	5,371		12	2,600	2,588	99.5%	5,200
Furniture and Office Equipment				5,200	5,371		12	2,600	2,588	99.5%	5,200
Machinery and Equipment				150	866			75	75	100.0%	150
Machinery and Equipment				150	866			75	75	100.0%	150
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	19,323	183	672	7,265	6,593	90.7%	14,315

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 - M06 December

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		29 070	23 172	28 192	1 690	12 990	11 586	(1 404)	-12.1%	23 172
Roads Infrastructure		-	5 000	8 226	-	-	2 500	2 500	100.0%	5 000
Roads		-	5 000	5 226	-	-	2 500	2 500	100.0%	5 000
Road Structures		-	-	3 000	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure	59	2 404	1 404	72	72	1 202	1 131	94.0%	2 404	
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	1 304	72	72	-	(72)	#DIV/0!	-
LV Networks	59	2 404	100	-	-	1 202	1 202	100.0%	2 404	
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2 724	3 966	-	-	1 362	1 362	100.0%	2 724
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2 174	2 174	-	-	1 037	1 037	100.0%	2 174
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	550	1 392	-	-	275	275	100.0%	550
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	29 011	13 043	14 996	1 618	12 918	6 522	(6 396)	-98.1%	13 043	
Pump Station		-	-	-	-	-	-	-	-	-
Reteculation		-	13 043	-	-	6 522	6 522	100.0%	13 043	
Waste Water Treatment Works	6 262	-	1 952	-	539	-	(539)	#DIV/0!	-	
Outfall Sewers	22 749	-	13 043	1 618	12 379	-	(12 379)	#DIV/0!	-	
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	7,904	129	547	4,961	4,414	89.0%	9,906
Community Facilities	-	7,076	7,076	80	429	3,538	3,109	87.9%	7,076
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	7,076	7,076	80	429	3,538	3,109	87.9%	7,076
Ports	-	-	-	-	-	-	-	-	-
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	828	49	118	1,423	1,305	91.7%	2,830
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	28	2,830	828	49	118	1,423	1,305	91.7%	2,830
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	350			190	190	100.0%	380
Operational Buildings	-	380	350	-	-	190	190	100.0%	380
Municipal Offices	-	230	200	-	-	115	115	100.0%	230
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	150	150	-	-	75	75	100.0%	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									
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment									
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets									
Transport Assets	-	-	-	-	-	-	-	-	-
Land									
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	29,098	33,457	1,819	13,537	16,737	3,200	19.1%	33,457

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 - M06

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	4,587	6,613	6,663	661	2,945	3,306	1,261	38.1%	6,613
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,587	6,613	6,663	661	2,945	3,306	1,261	38.1%	6,613
Roads Infrastructure		136	162	212	6	164	81	(83)	-102.2%	162
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	212	6	164	81	(83)	-102.2%	162
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	2,372	526	869	1,186	317	26.8%	2,372
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,630	2,172	2,172	526	866	1,086	220	20.2%	2,172
LV Networks		2	200	200	-	2	100	98	97.6%	200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	3,769	129	1,006	1,884	878	46.6%	3,769
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	2,500	31	342	1,250	908	72.6%	2,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,069	98	638	534	(104)	-19.4%	1,069
Distribution Points		12	200	200	-	27	100	73	73.2%	200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	300	-	7	150	143	95.7%	300
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	300	-	7	150	143	95.7%	300
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1	10	10	-	-	5	5	100.0%	10
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	10	-	-	5	5	100.0%	10

Community Assets	243	1,683	1,963	98	299	842	543	64.5%	1,683
Community Facilities	64	991	991	0	51	495	444	89.7%	991
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	39	340	340	-	-	170	170	100.0%	340
Cemeteries/Crematoria	26	651	651	0	51	326	274	84.3%	651
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	972	98	248	346	99	28.5%	692
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	972	98	248	346	99	28.5%	692
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	2,795	1	47	2,310	2,263	98.0%	4,620
Operational Buildings	201	4,620	2,795	1	47	2,310	2,263	98.0%	4,620
Municipal Offices	51	4,470	2,720	1	47	2,235	2,188	97.9%	4,470
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	75	-	-	75	75	100.0%	150
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	14	50	50	-	21	25	4	16.3%	50
Computer Equipment	14	50	50	-	21	25	4	16.3%	50
Furniture and Office Equipment	355	242	192	-	46	121	75	61.8%	242
Furniture and Office Equipment	355	242	192	-	46	121	75	61.8%	242
Machinery and Equipment	14	144	229	-	11	72	61	84.4%	144
Machinery and Equipment	14	144	229	-	11	72	61	84.4%	144
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	11,892	760	2,469	6,676	4,207	63.0%	13,352

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 - M06 December

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 Budget	Feb Budget	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	10,006	10,006	10,006	10,006	10,006	10,006	120,070	125,334	130,956
Service charges - electricity revenue		29,983	33,033	26,913	28,042	30,462	31,463	29,220	29,220	29,220	29,220	29,220	29,220	350,635	372,878	389,306
Service charges - water revenue		5,509	5,380	5,026	5,334	6,012	5,033	6,239	6,239	6,239	6,239	6,239	6,239	74,873	78,169	81,611
Service charges - sanitation revenue		3,823	4,022	3,772	3,967	4,103	3,579	3,593	3,593	3,593	3,593	3,593	3,593	43,119	45,100	47,095
Service charges - refuse		3,162	3,248	3,096	3,346	3,312	3,005	3,368	3,368	3,368	3,368	3,368	3,368	40,417	42,196	44,052
Rental of facilities and equipment		865	185	818	230	178	382	499	499	499	499	499	499	5,985	5,232	5,487
Interest earned - external investments		-	26	27	30	29	33	167	167	167	167	167	2,000	2,088	2,182	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		46	37	47	33	40	48	353	353	353	353	353	4,241	4,427	4,627	
Licences and permits		122	200	132	141	164	151	-	-	-	-	-	-	-	-	
Agency services		199	264	213	207	231	173	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		41,629	3,271	1	2	2	35,225	11,018	11,018	11,018	11,018	11,018	132,220	140,437	150,780	
Other revenue		1,003	3,973	1,541	1,243	2,029	1,727	1,465	1,465	1,465	1,465	1,465	17,583	18,205	18,025	
Cash Receipts by Source		96,558	65,453	50,399	60,667	55,807	89,216	65,929	65,929	65,929	65,929	65,929	791,142	834,066	875,092	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		26,813	1,447	7,852	18,245	-	17,295	7,783	7,783	7,783	7,783	7,783	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	14,200	7,000	
Increase (decrease) in consumer deposits		110	111	(34)	56	127	(284)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		123,481	67,011	58,217	78,988	55,934	106,227	73,691	73,691	73,691	73,691	73,691	908,496	945,764	987,813	
Cash Payments by Type																
Employee related costs		-	-	-	-	-	31,130	31,130	31,130	31,130	31,130	31,130	373,583	390,109	407,528	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	-	-	-	1,023	1,023	1,023	1,023	1,023	1,023	12,271	11,516	11,023	
Bulk purchases - Electricity		-	11	15,000	17,291	15,140	40,000	21,261	21,261	21,261	21,261	21,261	265,129	290,587	308,789	
Acquisitions - water & other inventory		275	-	42	113	-	1,023	3,425	3,425	3,425	3,425	3,425	41,101	53,846	55,118	
Contracted services		-	-	-	-	-	3,030	3,030	3,030	3,030	3,030	3,030	36,366	32,873	33,734	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		22,471	17,620	18,560	22,915	13,968	28,855	5,119	5,119	5,119	5,119	5,119	58,258	58,268	60,161	
Cash Payments by Type		22,746	17,632	33,602	40,319	29,105	69,877	64,989	64,989	64,989	64,989	64,989	774,687	827,198	876,352	
Other Cash Flows/Payments by Type																
Capital assets		3,278	8,564	10,830	11,650	3,896	17,458	13,689	13,689	13,689	13,689	13,689	164,029	139,785	144,901	
Repayment of borrowing		-	588	299	299	303	303	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		26,024	26,784	44,731	52,267	33,305	87,638	78,658	78,658	78,658	78,658	78,658	938,717	966,983	1,021,253	
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly/year beginning		14,320	111,777	152,004	165,490	192,191	214,820	233,408	228,442	223,476	218,509	213,543	208,577	83,618	45,397	24,178
Cash/cash equivalents at the monthly/year end		111,777	152,004	165,490	192,191	214,820	233,408	228,442	223,476	218,509	213,543	208,577	45,397	24,178	(9,263)	

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 December 2022 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 January 2023