



# **Dawid Kruiper Municipality**

## **Monthly Budget Monitoring Report (Section 71 of MFMA)**

### **NOVEMBER 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 November 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.

We need to stay safe



**ENTOBA**  
**MUNICIPAL MANAGER**

12 December 2022

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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 taken the following resolution during the MPAC meeting on the 22<sup>nd</sup> 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 November 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 34% of the original budget, a negative variance of 18% 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 32%.

**Cash Flow**

Cash and cash equivalents had a cash outflow of R 16.3 million

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

Currently C6 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 30<sup>th</sup> 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 - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	123,091	127,495	127,495	10,186	62,574	53,123	9,451	18%	127,495
Service charges	493,460	543,858	544,158	44,451	206,577	226,608	(20,031)	-9%	543,858
Investment revenue	946	2,005	2,005	135	342	835	(493)	-59%	2,005
Transfers and subsidies	119,582	129,312	129,509	789	45,263	53,880	(8,617)	-16%	129,312
Other own revenue	138,141	160,203	160,203	3,020	12,459	66,751	(54,292)	-81%	160,203
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>875,221</b>	<b>962,872</b>	<b>963,370</b>	<b>58,581</b>	<b>327,215</b>	<b>401,197</b>	<b>(73,981)</b>	<b>-18%</b>	<b>962,872</b>
Employee costs	339,594	357,851	357,901	26,677	132,355	149,105	(16,749)	-11%	357,851
Remuneration of Councillors	12,262	13,172	13,172	1,204	5,646	5,489	158	3%	13,172
Depreciation & asset impairment	91,430	90,455	90,455	-	-	37,690	(37,690)	-100%	90,455
Finance charges	11,478	12,541	12,541	4	1,892	5,225	(3,334)	-64%	12,541
Inventory consumed and bulk purchases	281,995	296,230	296,249	2,523	82,127	123,375	(41,249)	-33%	296,230
Transfers and subsidies	451	1,908	1,908	228	562	795	(233)	-29%	1,908
Other expenditure	124,078	124,305	124,668	6,229	22,561	51,772	(29,211)	-56%	124,305
<b>Total Expenditure</b>	<b>861,289</b>	<b>896,463</b>	<b>896,895</b>	<b>36,865</b>	<b>245,143</b>	<b>373,451</b>	<b>(128,308)</b>	<b>-34%</b>	<b>896,463</b>
<b>Surplus/(Deficit)</b>	<b>13,931</b>	<b>66,410</b>	<b>66,475</b>	<b>21,716</b>	<b>82,073</b>	<b>27,746</b>	<b>54,327</b>	<b>196%</b>	<b>66,410</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104,852	93,153	93,546	2,509	12,758	38,814	#####	-67%	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	-	-	-	-	-	####		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>	<b>28,271</b>	<b>42%</b>	<b>159,563</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>	<b>28,271</b>	<b>42%</b>	<b>159,563</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>169,840</b>	<b>164,029</b>	<b>176,832</b>	<b>5,333</b>	<b>47,272</b>	<b>69,228</b>	<b>(21,956)</b>	<b>-32%</b>	<b>164,029</b>
Capital transfers recognised	149,120	93,153	96,459	5,026	43,365	38,823	4,543	12%	93,153
Borrowing	10,118	16,200	22,382	-	-	6,750	(6,750)	-100%	16,200
Internally generated funds	10,603	54,676	57,765	307	3,907	23,655	(19,748)	-83%	54,676
<b>Total sources of capital funds</b>	<b>169,840</b>	<b>164,029</b>	<b>176,606</b>	<b>5,333</b>	<b>47,272</b>	<b>69,228</b>	<b>(21,956)</b>	<b>-32%</b>	<b>164,029</b>
<b>Financial position</b>									
Total current assets	137,920	167,911	168,074		163,747				167,911
Total non current assets	2,764,397	2,789,068	2,801,871		2,811,614				2,789,068
Total current liabilities	235,647	107,418	119,925		221,723				107,418
Total non current liabilities	327,378	338,749	338,749		319,651				338,749
Community wealth/Equity	2,339,293	2,510,813	2,511,270		2,433,988				2,510,813
<b>Cash flows</b>									
Net cash from (used) operating	367,774	109,608	109,608	26,702	239,838	43,514	(196,324)	-451%	109,608
Net cash from (used) investing	(127,984)	(164,029)	(164,029)	(3,896)	(38,218)	(68,346)	(30,127)	44%	(164,029)
Net cash from (used) financing	13,655	16,200	16,200	(177)	(1,119)	16,200	17,319	107%	16,200
<b>Cash/cash equivalents at the month/year end</b>	<b>280,169</b>	<b>45,397</b>	<b>45,397</b>	<b>-</b>	<b>214,820</b>	<b>74,986</b>	<b>(139,834)</b>	<b>-186%</b>	<b>(23,902)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	44,949	10,693	9,947	8,026	10,910	6,064	26,939	157,594	275,153
<b>Creditors Age Analysis</b>									
Total Creditors	13,100	51,163	713	571	407	582	2	18,791	85,328



#### 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) - M05 November

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		385,254	378,274	378,274	11,736	109,423	157,614	(48,191)	-31%	378,274
Executive and council		–	26,435	26,435	189	925	11,015	(10,090)	-92%	26,435
Finance and administration		385,254	351,839	351,839	11,547	108,498	146,600	(38,102)	-26%	351,839
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		13,349	16,195	16,285	1,164	4,893	6,748	(1,855)	-27%	16,195
Community and social services		4,094	3,426	3,516	248	1,179	1,428	(248)	-17%	3,426
Sport and recreation		691	1,816	1,816	101	220	756	(537)	-71%	1,816
Public safety		7,713	10,553	10,553	815	3,494	4,397	(903)	-21%	10,553
Housing		850	400	400	–	–	167	(167)	-100%	400
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		32,697	36,183	36,683	3,737	11,762	15,076	(3,315)	-22%	36,183
Planning and development		32,697	36,183	36,683	3,737	11,762	15,076	(3,315)	-22%	36,183
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		591,702	625,371	625,671	44,454	213,895	260,571	(46,676)	-18%	625,371
Energy sources		359,025	379,323	379,623	30,426	138,341	158,051	(19,710)	-12%	379,323
Water management		116,970	86,581	86,581	5,955	27,814	36,076	(8,262)	-23%	86,581
Waste water management		74,666	116,007	116,007	4,255	28,426	48,336	(19,911)	-41%	116,007
Waste management		41,040	43,460	43,460	3,818	19,315	18,108	1,207	7%	43,460
<i>Other</i>	<b>4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>–</b>	<b>–</b>	<b>1</b>	<b>(1)</b>	<b>-100%</b>	<b>3</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,023,004</b>	<b>1,056,026</b>	<b>1,056,916</b>	<b>61,090</b>	<b>339,973</b>	<b>440,011</b>	<b>(100,038)</b>	<b>-23%</b>	<b>1,056,026</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		276,690	271,661	271,661	17,435	78,013	113,170	(35,158)	-31%	271,661
Executive and council		51,630	55,374	55,374	2,968	14,701	23,072	(8,371)	-36%	55,374
Finance and administration		221,019	211,980	211,980	14,141	61,588	88,303	(26,716)	-30%	211,980
Internal audit		4,041	4,307	4,307	327	1,724	1,796	(71)	-4%	4,307
<i>Community and public safety</i>		92,214	108,416	108,416	7,024	34,849	45,173	(10,325)	-23%	108,416
Community and social services		11,047	14,845	14,845	810	4,187	6,185	(1,999)	-32%	14,845
Sport and recreation		35,882	43,828	43,828	2,564	12,203	18,262	(6,059)	-33%	43,828
Public safety		40,017	44,304	44,304	3,224	16,338	18,460	(2,122)	-11%	44,304
Housing		5,268	5,440	5,440	425	2,121	2,267	(145)	-6%	5,440
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		56,952	59,126	59,258	2,034	11,665	24,636	(12,971)	-53%	59,126
Planning and development		12,253	14,358	14,490	843	4,274	5,982	(1,708)	-26%	14,358
Road transport		44,699	44,769	44,769	1,191	7,391	18,654	(11,262)	-60%	44,769
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		431,859	453,522	453,822	10,076	119,080	188,914	(69,834)	-37%	453,522
Energy sources		296,300	299,869	300,169	2,630	83,462	124,892	(41,430)	-33%	299,869
Water management		67,671	69,806	69,806	3,116	14,949	29,086	(14,137)	-49%	69,806
Waste water management		36,506	37,600	37,000	2,631	11,911	15,667	(3,756)	-24%	37,600
Waste management		31,181	46,247	46,847	1,698	8,759	19,270	(10,511)	-55%	46,247
<i>Other</i>		3,774	3,737	3,737	297	1,536	1,557	(21)	-1%	3,737
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>861,289</b>	<b>896,463</b>	<b>896,895</b>	<b>36,865</b>	<b>245,143</b>	<b>373,451</b>	<b>(128,308)</b>	<b>-34%</b>	<b>896,463</b>
<b>Surplus/ (Deficit) for the year</b>		<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>	<b>28,271</b>	<b>42%</b>	<b>159,563</b>



### 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) - M05

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	-	26,435	26,435	189	925	11,015	(10,090)	-91.6%	26,435
Vote 2 - CORPORATE SERVICES		114,123	107,437	107,437	280	154	44,765	(44,611)	-99.7%	107,437
Vote 3 - FINANCIAL SERVICES		228,887	244,452	244,452	11,304	108,557	101,855	6,702	6.6%	244,452
Vote 4 - COMMUNITY SERVICES		52,712	57,906	57,996	4,937	23,985	24,127	(143)	-0.6%	57,906
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		360,010	379,323	379,623	30,426	138,341	158,051	(19,710)	-12.5%	379,323
Vote 7 - CIVIL ENGINEERING SERVICES		233,667	202,688	202,688	10,217	56,247	84,454	(28,207)	-33.4%	202,688
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		33,605	37,785	38,285	3,737	11,764	15,744	(3,979)	-25.3%	37,785
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1,023,004</b>	<b>1,056,026</b>	<b>1,056,916</b>	<b>61,090</b>	<b>339,973</b>	<b>440,011</b>	<b>(100,038)</b>	<b>-22.7%</b>	<b>1,056,026</b>
<b>Expenditure by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	54,920	57,363	57,363	3,316	16,500	23,901	(7,402)	-31.0%	57,363
Vote 2 - CORPORATE SERVICES		41,180	46,787	46,787	2,684	13,693	19,495	(5,801)	-29.8%	46,787
Vote 3 - FINANCIAL SERVICES		112,055	100,823	100,723	6,129	27,535	41,988	(14,452)	-34.4%	100,823
Vote 4 - COMMUNITY SERVICES		135,708	164,488	165,438	9,634	47,200	68,537	(21,336)	-31.1%	164,488
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		332,633	330,199	330,599	5,378	92,050	137,529	(45,479)	-33.1%	330,199
Vote 7 - CIVIL ENGINEERING SERVICES		159,662	164,295	163,695	7,945	39,113	68,456	(29,343)	-42.9%	164,295
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		25,130	32,508	32,290	1,779	9,051	13,545	(4,494)	-33.2%	32,508
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>861,289</b>	<b>896,463</b>	<b>896,895</b>	<b>36,865</b>	<b>245,143</b>	<b>373,451</b>	<b>(128,308)</b>	<b>-34.4%</b>	<b>896,463</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>	<b>28,271</b>	<b>42.5%</b>	<b>159,563</b>

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 34% of the original budget and a negative variance of 18% of the year-to-date original budget.

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

- Interest Earned - Outstanding Debtors (67%) - Increase in interest levied due to outstanding accounts;
- Property Rates (18%) - Annual billing of property rates;
- Service Charges - Sanitation (10%) - Increase in erven being levied for sanitation;
- Fines, Penalties and Forfeits (9%) - Increase in fines issued; and
- Service Charges - Refuse (7%) - 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 (64%) - Revenue less than budgeted for due to less vehicles being sold;
- Interest Earned - External Investments (59%) - Less investments due to cash flow problems;
- Other Revenue (24%) - Less ad-hoc revenue due to lockdown, such as revenue from building plan fees, etc.;
- Rental of Facilities and Equipment (24%) - Due to the current economic environment, less functions are being held;
- Service Charges - Water (17%) - Less water usage during winter months;
- Transfers and Subsidies (16%) - Decrease in capital expenditure resulting in less revenue being recognised; and
- Service Charges - Electricity (8%) - Loadshedding during July to November 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 40% 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 (56%) - Decrease in expenditure due to invoices not being received for processing;
- Inventory Consumed (55%) - Decrease in expenditure due to savings controls implemented;
- Other Expenditure (35%) - Decrease in expenditure due to invoices not being received for processing;
- Bulk Purchases - Electricity (30%) - Less electricity being purchased due to load shedding;
- Transfers and Subsidies (29%) - Being awarded on an ad-hoc bases as request occurs; 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) - M05 November

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		123,091	127,495	127,495	10,186	62,574	53,123	9,451	18%	127,495
Service charges - electricity revenue		334,175	373,526	373,826	30,423	138,107	155,636	(17,529)	-11%	373,526
Service charges - water revenue		72,701	80,508	80,508	5,955	27,814	33,545	(5,731)	-17%	80,508
Service charges - sanitation revenue		45,544	46,364	46,364	4,255	21,342	19,318	2,023	10%	46,364
Service charges - refuse revenue		41,040	43,460	43,460	3,818	19,315	18,108	1,207	7%	43,460
Rental of facilities and equipment		5,625	6,436	6,436	271	2,042	2,682	(640)	-24%	6,436
Interest earned - external investments		946	2,005	2,005	135	342	835	(493)	-59%	2,005
Interest earned - outstanding debtors		5,187	5,000	5,000	777	3,470	2,093	1,387	67%	5,000
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3,596	4,241	4,241	472	1,929	1,767	162	9%	4,241
Licences and permits		1,939	4,651	4,651	154	704	1,938	(1,234)	-64%	4,651
Agency services		2,091	-	-	205	967	-	967	#DIV/0!	-
Transfers and subsidies		119,582	129,312	129,509	789	45,263	53,880	(8,617)	-16%	129,312
Other revenue		11,109	15,840	15,840	1,123	5,004	6,600	(1,596)	-24%	15,840
Gains		108,593	124,035	124,035	18	(1,657)	51,681	(53,339)	-103%	124,035
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>875,221</b>	<b>962,872</b>	<b>963,370</b>	<b>58,581</b>	<b>327,215</b>	<b>401,197</b>	<b>(73,981)</b>	<b>-18%</b>	<b>962,872</b>
<b>Expenditure By Type</b>										
Employee related costs		339,594	357,851	357,901	26,677	132,355	149,105	(16,749)	-11%	357,851
Remuneration of councillors		12,262	13,172	13,172	1,204	5,646	5,489	158	3%	13,172
Debt impairment		41,482	26,700	26,700	5	75	11,125	(11,050)	-99%	26,700
Depreciation & asset impairment		91,430	90,455	90,455	-	-	37,690	(37,690)	-100%	90,455
Finance charges		11,478	12,541	12,541	4	1,892	5,225	(3,334)	-64%	12,541
Bulk purchases - electricity		248,180	255,129	255,129	-	74,496	106,250	(31,754)	-30%	255,129
Inventory consumed		33,815	41,101	41,120	2,523	7,630	17,125	(9,495)	-55%	41,101
Contracted services		20,452	36,366	36,351	2,061	6,677	15,131	(8,454)	-56%	36,366
Transfers and subsidies		451	1,908	1,908	228	562	795	(233)	-29%	1,908
Other expenditure		46,152	57,939	58,317	4,163	15,809	24,141	(8,332)	-35%	57,939
Losses		15,992	3,300	3,300	-	-	1,375	(1,375)	-100%	3,300
<b>Total Expenditure</b>		<b>861,289</b>	<b>896,463</b>	<b>896,895</b>	<b>36,865</b>	<b>245,143</b>	<b>373,451</b>	<b>(128,308)</b>	<b>-34%</b>	<b>896,463</b>
<b>Surplus/(Deficit)</b>		<b>13,931</b>	<b>66,410</b>	<b>66,475</b>	<b>21,716</b>	<b>82,073</b>	<b>27,746</b>	<b>54,327</b>	<b>0</b>	<b>66,410</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		104,852	93,153	93,546	2,509	12,758	38,814	(26,056)	(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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>			<b>159,563</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>			<b>159,563</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>			<b>159,563</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>161,715</b>	<b>159,563</b>	<b>160,021</b>	<b>24,225</b>	<b>94,831</b>	<b>66,560</b>			<b>159,563</b>



### 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 32% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	36	36	-	-	15	(15)	-100%	36
Vote 2 - CORPORATE SERVICES		589	2,230	2,401	-	216	1,046	(830)	-79%	2,230
Vote 3 - FINANCIAL SERVICES		6,941	6,957	8,230	-	14	2,943	(2,929)	-100%	6,957
Vote 4 - COMMUNITY SERVICES		883	6,904	7,127	63	176	2,917	(2,741)	-94%	6,904
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		28,868	32,447	32,447	116	1,312	13,922	(12,610)	-91%	32,447
Vote 7 - CIVIL ENGINEERING SERVICES		110,542	85,115	95,872	2,638	36,472	35,736	737	2%	85,115
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,017	30,340	30,720	2,516	9,083	12,650	(3,568)	-28%	30,340
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	169,840	164,029	176,832	5,333	47,272	69,228	(21,956)	-32%	164,029
<b>Total Capital Expenditure</b>		169,840	164,029	176,832	5,333	47,272	69,228	(21,956)	-32%	164,029
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		10,561	17,556	19,000	-	1,022	7,878	(6,856)	-87%	17,556
Executive and council		-	36	36	-	-	15	(15)	-100%	36
Finance and administration		10,561	17,520	18,964	-	1,022	7,863	(6,841)	-87%	17,520
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		882	7,254	7,477	63	102	3,063	(2,960)	-97%	7,254
Community and social services		69	1,262	1,442	-	13	526	(513)	-98%	1,262
Sport and recreation		568	4,230	4,273	44	70	1,769	(1,699)	-96%	4,230
Public safety		245	1,762	1,762	19	19	767	(748)	-97%	1,762
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40,081	33,164	36,770	2,516	9,108	13,827	(4,719)	-34%	33,164
Planning and development		20,017	27,910	28,290	2,516	9,083	11,638	(2,556)	-22%	27,910
Road transport		20,066	5,254	8,480	-	26	2,189	(2,164)	-96%	5,254
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		118,315	106,025	113,556	2,754	37,040	44,448	(7,408)	-17%	106,025
Energy services		27,838	24,354	24,354	116	593	10,147	(9,554)	-94%	24,354
Water management		20,889	12,928	16,861	128	2,204	5,557	(3,454)	-61%	12,928
Waste water management		69,588	66,933	70,531	2,510	34,243	27,889	6,354	23%	66,933
Waste management		-	1,810	1,810	-	-	754	(754)	-100%	1,810
<b>Other</b>		-	30	30	-	-	13	(13)	-100%	30
<b>Total Capital Expenditure - Functional Classification</b>	3	169,840	164,029	176,832	5,333	47,272	69,228	(21,956)	-32%	164,029
<b>Funded by:</b>										
National Government		106,121	92,921	95,125	4,891	43,209	38,726	4,483	12%	92,921
Provincial Government		43,000	232	1,291	135	157	67	60	62%	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	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		149,120	93,153	96,459	5,026	43,365	38,823	4,543	12%	93,153
<b>Borrowing</b>	6	10,118	16,200	22,382	-	-	6,750	(6,750)	-100%	16,200
<b>Internally generated funds</b>		10,603	54,676	57,765	307	3,907	23,655	(19,748)	-83%	54,676
<b>Total Capital Funding</b>		169,840	164,029	176,806	5,333	47,272	69,228	(21,956)	-32%	164,029



## 4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9,383	22,555	22,555	(6,869)	22,555
Call investment deposits		4,936	22,842	22,842	5,048	22,842
Consumer debtors		84,875	79,901	79,901	110,544	79,901
Other debtors		30,818	34,695	34,892	41,367	34,695
Current portion of long-term receivables		-	-	-	-	-
Inventory		7,907	7,919	7,884	13,657	7,919
<b>Total current assets</b>		<b>137,920</b>	<b>167,911</b>	<b>168,074</b>	<b>163,747</b>	<b>167,911</b>
<b>Non current assets</b>						
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	1,773,396	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
<b>Total non current assets</b>		<b>2,764,397</b>	<b>2,789,068</b>	<b>2,801,871</b>	<b>2,811,614</b>	<b>2,789,068</b>
<b>TOTAL ASSETS</b>		<b>2,902,317</b>	<b>2,956,979</b>	<b>2,969,945</b>	<b>2,975,361</b>	<b>2,956,979</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(1,489)	-
Consumer deposits		16,787	17,432	17,432	17,157	17,432
Trade and other payables		182,618	89,986	102,493	169,812	89,986
Provisions		36,242	-	-	36,242	-
<b>Total current liabilities</b>		<b>235,647</b>	<b>107,418</b>	<b>119,925</b>	<b>221,723</b>	<b>107,418</b>
<b>Non current liabilities</b>						
Borrowing		88,521	100,353	100,353	83,398	100,353
Provisions		238,857	238,395	238,395	236,253	238,395
<b>Total non current liabilities</b>		<b>327,378</b>	<b>338,749</b>	<b>338,749</b>	<b>319,651</b>	<b>338,749</b>
<b>TOTAL LIABILITIES</b>		<b>563,025</b>	<b>446,167</b>	<b>458,674</b>	<b>541,374</b>	<b>446,167</b>
<b>NET ASSETS</b>	2	<b>2,339,293</b>	<b>2,510,813</b>	<b>2,511,270</b>	<b>2,433,988</b>	<b>2,510,813</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2,339,293	2,510,813	2,511,270	2,433,988	2,510,813
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2,339,293</b>	<b>2,510,813</b>	<b>2,511,270</b>	<b>2,433,988</b>	<b>2,510,813</b>

It should be noted that our liabilities exceed our current assets with R 58.0 million (October 2022: R 75.3 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: 0.74:1.00 (October 2022: 0.70:1.00).

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 - M05 November

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		108,246	120,070	120,070	9,245	58,163	50,029	8,134	16%	120,070
Service charges		451,163	509,043	509,043	43,888	211,544	212,101	(558)	0%	509,043
Other revenue		94,959	27,809	27,809	2,642	14,161	11,587	2,574	22%	27,809
Transfers and Subsidies - Operational		72,687	132,220	132,220	2	44,905	55,092	(10,187)	-18%	132,220
Transfers and Subsidies - Capital		99,641	93,153	93,153	-	54,356	38,814	15,543	40%	93,153
Interest		-	2,000	2,000	29	112	833	(721)	-87%	2,000
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(458,921)	(762,416)	(762,416)	(29,105)	(143,403)	(319,830)	(176,427)	55%	(762,416)
Finance charges		-	(12,271)	(12,271)	-	-	(5,113)	(5,113)	100%	(12,271)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>367,774</b>	<b>109,608</b>	<b>109,608</b>	<b>26,702</b>	<b>239,838</b>	<b>43,514</b>	<b>(196,324)</b>	<b>-451%</b>	<b>109,608</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		196	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(128,180)	(164,029)	(164,029)	(3,896)	(38,218)	(68,346)	(30,127)	44%	(164,029)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(127,984)</b>	<b>(164,029)</b>	<b>(164,029)</b>	<b>(3,896)</b>	<b>(38,218)</b>	<b>(68,346)</b>	<b>(30,127)</b>	<b>44%</b>	<b>(164,029)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
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)	-	-	127	370	-	370	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	(303)	(1,489)	-	1,489	#DIV/0!	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>13,655</b>	<b>16,200</b>	<b>16,200</b>	<b>(177)</b>	<b>(1,119)</b>	<b>16,200</b>	<b>17,319</b>	<b>107%</b>	<b>16,200</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>253,444</b>	<b>(38,221)</b>	<b>(38,221)</b>	<b>22,629</b>	<b>200,501</b>	<b>(8,632)</b>			<b>(38,221)</b>
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		214,820	74,986			(23,902)

Reporting in terms of Section 11 of the MFMA:

<b>Bank Reconciliation</b>	
<b>30 November 2022</b>	
<b>Cash book balance as at 1 November 2022</b>	<b>3,944,104.96</b>
<b>Receipts</b>	<b>59,193,128.74</b>
<b>Payments</b>	<b>(75,501,794.89)</b>
<b>Positive Cash book balance as at 30 November 2022</b>	<b>(12,364,561.19)</b>
<b>Outstanding Deposits</b>	<b>17,625,493.25</b>
<b>Bank Balance as at 30 November 2022</b>	<b>5,260,932.06</b>

## 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 - M05 November

Description	NT Code	Budget Year 2022/23									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	6,565	2,223	2,290	2,043	1,753	1,635	7,435	26,539	50,884	39,806	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20,136	2,306	2,356	595	897	502	2,491	16,856	45,139	21,341	
Receivables from Non-exchange Transactions - Property Rates	1400	8,079	1,424	1,195	1,219	4,470	822	3,598	28,292	49,101	38,402	
Receivables from Exchange Transactions - Waste Water Management	1500	4,092	1,480	1,330	1,245	1,158	922	4,078	25,387	39,692	32,790	
Receivables from Exchange Transactions - Waste Management	1600	3,888	1,788	1,591	1,500	1,378	1,119	4,665	35,447	51,705	44,439	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	789	709	673	598	553	483	1,858	12,507	18,171	16,000	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	1,400	754	510	826	702	311	2,483	12,455	19,461	16,787	
<b>Total By Income Source</b>	<b>2000</b>	<b>44,949</b>	<b>10,693</b>	<b>9,947</b>	<b>8,026</b>	<b>10,910</b>	<b>6,094</b>	<b>26,939</b>	<b>157,594</b>	<b>275,153</b>	<b>209,564</b>	
<b>2022/23 - totals only</b>		<b>44,776</b>	<b>10,564</b>	<b>7,206</b>	<b>6,382</b>	<b>6,482</b>	<b>5,334</b>	<b>24,122</b>	<b>141,977</b>	<b>246,046</b>	<b>184,297</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	44,949	10,693	9,947	8,026	10,910	6,094	26,939	157,594	275,153	209,564	
Households	2400	-	-	-	-	-	-	-	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>44,949</b>	<b>10,693</b>	<b>9,947</b>	<b>8,026</b>	<b>10,910</b>	<b>6,094</b>	<b>26,939</b>	<b>157,594</b>	<b>275,153</b>	<b>209,564</b>	

The total outstanding debtors for November 2022 are R 275.2 (October 2022: R 269.2 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 - M05 November

Description R thousands	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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	53,947	-	450	-	-	-	12,905	67,302
Bulk Water	0200	655	277	379	-	117	96	-	1,965	3,489
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	48	48
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12,445	(4,297)	334	121	290	486	2	3,873	13,254
Auditor General	0800	-	1,235	-	-	-	-	-	-	1,235
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>13,100</b>	<b>51,163</b>	<b>713</b>	<b>571</b>	<b>407</b>	<b>582</b>	<b>2</b>	<b>18,791</b>	<b>85,328</b>

An amount of R 85.3 million is outstanding of which R 72.2 million is in excess of 30 days.

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

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

## Section 7 - Investment portfolio analysis

### 7.1 Supporting Table C5

The municipality's investments as at 30 November 2022 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 5.1 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 - M05 November

Investments by maturity Name of institution & investment ID R thousands	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	
		Yrs	Months													
<b>Municipality</b>																
Investec - 1100528415623		Monthly		Call Account	Yes	Variable	5.35%	-	-		5,053	29				5,082
Chiridod - 1100068044		Monthly		Call Account	Yes	Variable	5.25%	-	-		10	0				10
ABBA Bank - 9363417339		Monthly		Call Account	Yes	Variable	5.40%	-	-		83	-				83
<b>Municipality sub-total</b>											5,146	29				5,175
<b>Entities sub-total</b>											-					-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2										5,146	29				5,175

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 - M05 November

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		56,348	19,403	19,403	-	3,269	8,085	(4,816)	-59.6%	19,403
Expanded Public Works Programme Integrated Grant		1,113	1,073	1,073	-	269	447	(178)	-39.8%	1,073
Integrated National Electrification Programme Grant		-	708	708	-	-	265	(295)	-100.0%	708
Local Government Financial Management Grant		3,000	3,000	3,000	-	3,000	1,250	1,750	140.0%	3,000
Municipal Infrastructure Grant		-	4,886	4,886	-	-	2,036	(2,036)	-100.0%	4,886
Regional Bulk Infrastructure Grant		-	7,127	7,127	-	-	2,970	(2,970)	-100.0%	7,127
Neighbourhood Development Partnership Grant		-	1,957	1,957	-	-	815	(815)	-100.0%	1,957
Water Services Infrastructure Grant		-	652	652	-	-	272	(272)	-100.0%	652
Equitable Share		52,235	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		3,954	3,168	3,168	-	-	1,320	(1,320)	-100.0%	3,168
Specify (Add grant description)		500	-	-	-	-	-	-	-	-
Specify (Add grant description)		450	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,004	3,168	3,168	-	-	1,320	(1,320)	-100.0%	3,168
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	60,302	22,571	22,571	-	3,269	9,404	(6,135)	-65.2%	22,571
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		106,788	92,921	92,921	193	54,955	38,717	16,238	41.9%	92,921
Neighbourhood Development Partnership Grant		20,000	13,043	13,043	-	15,000	5,435	9,565	176.0%	13,043
Municipal Infrastructure Grant		26,323	23,297	23,297	-	15,110	9,707	5,403	55.7%	23,297
Integrated National Electrification Programme Grant		25,475	4,717	4,717	-	1,500	1,968	(466)	-23.7%	4,717
Regional Bulk Infrastructure Grant		24,990	47,516	47,516	193	20,845	19,798	1,047	5.3%	47,516
Water Services Infrastructure Grant		10,000	4,348	4,348	-	2,500	1,812	688	38.0%	4,348
<b>Provincial Government:</b>		42,931	232	232	-	-	97	(97)	-	232
Specify (Add grant description)		-	232	232	-	-	97	(97)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	0.0%	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	0.0%	-
<b>Total Capital Transfers and Grants</b>	5	149,719	93,153	93,153	193	54,955	38,814	16,141	41.6%	93,153
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	210,021	115,724	115,724	193	58,224	48,218	10,005	20.8%	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 SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		73,087	19,403	19,403	603	2,795	8,085	(5,289)	-65.4%	19,403
Expanded Public Works Programme Integrated Grant		907	1,073	1,073	-	-	447	(447)	-100.0%	1,073
Integrated National Electrification Programme Grant		3,193	708	708	(5)	4	265	(291)	-98.6%	708
Local Government Financial Management Grant		3,000	3,000	3,000	90	360	1,250	(890)	-71.2%	3,000
Municipal Infrastructure Grant		4,268	4,886	4,886	518	1,507	2,036	(529)	-26.0%	4,886
Regional Bulk Infrastructure Grant		3,769	7,127	7,127	-	349	2,970	(2,621)	-88.3%	7,127
Neighbourhood Development Partnership Grant		3,412	1,957	1,957	-	575	815	(240)	-29.4%	1,957
Water Services Infrastructure Grant		2,244	652	652	-	-	272	(272)	-100.0%	652
Equitable Share		52,235	-	-	-	-	-	-	-	-
Provincial Government:		3,830	2,768	2,768	186	853	1,153	(300)	-26.0%	2,768
Specify (Add grant description)		850	-	-	-	-	-	-	-	-
Specify (Add grant description)		2,980	2,768	2,768	186	853	1,153	(300)	-26.0%	2,768
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>76,917</b>	<b>22,171</b>	<b>22,171</b>	<b>789</b>	<b>3,648</b>	<b>9,238</b>	<b>(5,589)</b>	<b>-60.5%</b>	<b>22,171</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		104,750	92,921	92,921	2,509	12,745	38,717	(25,972)	-67.1%	92,921
Neighbourhood Development Partnership Grant		22,749	13,043	13,043	-	3,935	5,435	(1,599)	-29.4%	13,043
Municipal Infrastructure Grant		20,432	23,297	23,297	2,546	6,558	9,707	(3,149)	-32.4%	23,297
Integrated National Electrification Programme Grant		21,288	4,717	4,717	(36)	27	1,966	(1,939)	-98.6%	4,717
Regional Bulk Infrastructure Grant		25,324	47,516	47,516	-	2,324	19,798	(17,474)	-88.3%	47,516
Water Services Infrastructure Grant		14,957	4,348	4,348	-	-	1,812	(1,812)	-100.0%	4,348
Provincial Government:		42,931	232	625	-	-	97	(97)	-100.0%	232
Specify (Add grant description)		-	232	625	-	-	97	(97)	-100.0%	232
Specify (Add grant description)		983	-	-	-	-	-	-	-	-
Specify (Add grant description)		41,948	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>147,681</b>	<b>93,153</b>	<b>93,546</b>	<b>2,509</b>	<b>12,745</b>	<b>38,814</b>	<b>(26,069)</b>	<b>-67.2%</b>	<b>93,153</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>224,598</b>	<b>115,324</b>	<b>115,717</b>	<b>3,298</b>	<b>16,393</b>	<b>48,052</b>	<b>(31,659)</b>	<b>-65.9%</b>	<b>115,324</b>



## 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 November 2022 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,843	4,059	4,059	-	-	1,591	(1,691)	-100%	4,059
Pension and UIF Contributions		379	718	718	26	133	299	(166)	-56%	718
Medical Aid Contributions		31	55	55	-	-	27	(27)	-100%	55
Motor Vehicle Allowance		18	48	48	7	21	20	1	5%	48
Cellphone Allowance		1,201	1,394	1,394	139	581	581	(0)	0%	1,394
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,790	6,888	6,888	1,033	4,911	2,870	2,041	71%	6,888
<b>Sub Total - Councillors</b>		<b>12,262</b>	<b>13,172</b>	<b>13,172</b>	<b>1,204</b>	<b>5,646</b>	<b>5,489</b>	<b>158</b>	<b>3%</b>	<b>13,172</b>
% increase	4		7.4%	7.4%						7.4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		6,419	7,584	7,584	468	2,369	3,160	(791)	-25%	7,584
Pension and UIF Contributions		355	546	546	39	197	229	(31)	-13%	546
Medical Aid Contributions		147	164	164	11	57	68	(12)	-17%	164
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		645	1,043	1,043	-	-	435	(435)	-100%	1,043
Motor Vehicle Allowance		1,170	1,357	1,357	95	512	565	(54)	-10%	1,357
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,737</b>	<b>10,693</b>	<b>10,693</b>	<b>613</b>	<b>3,134</b>	<b>4,456</b>	<b>(1,321)</b>	<b>-30%</b>	<b>10,693</b>
% increase	4		22.4%	22.4%						22.4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204,892	218,239	218,239	17,555	88,021	90,933	(2,912)	-3%	218,239
Pension and UIF Contributions		37,282	40,875	40,875	3,239	15,155	17,031	(876)	-5%	40,875
Medical Aid Contributions		20,239	25,265	25,265	1,312	6,647	10,527	(3,880)	-37%	25,265
Overtime		24,591	22,808	22,808	2,551	11,936	9,503	2,433	26%	22,808
Performance Bonus		16,855	16,942	16,942	-	-	7,059	(7,059)	-100%	16,942
Motor Vehicle Allowance		5,574	4,966	4,966	493	2,393	2,059	324	16%	4,966
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		446	437	437	36	182	182	(1)	0%	437
Other benefits and allowances		8,457	8,742	8,742	766	3,837	3,643	194	5%	8,742
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		2,711	2,613	2,663	-	44	1,089	(1,044)	-96%	2,613
Post-retirement benefit obligations	2	9,796	6,270	6,270	-	-	2,613	(2,613)	-100%	6,270
<b>Sub Total - Other Municipal Staff</b>		<b>330,843</b>	<b>347,158</b>	<b>347,208</b>	<b>26,063</b>	<b>129,215</b>	<b>144,649</b>	<b>(15,434)</b>	<b>-11%</b>	<b>347,158</b>
% increase	4		4.9%	4.9%						4.9%
<b>Total Parent Municipality</b>		<b>351,842</b>	<b>371,023</b>	<b>371,073</b>	<b>27,880</b>	<b>137,996</b>	<b>154,593</b>	<b>(16,598)</b>	<b>-11%</b>	<b>371,023</b>

## Section 10 - Capital programme performance

### 10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	-		87,887	-		
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	-		
<b>Total Capital expenditure</b>	<b>169,840</b>	<b>164,029</b>	<b>176,832</b>	<b>47,272</b>					

The municipality spent R 47.3 or 29% 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 - M05 November

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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		128,420	103,782	101,628	2,536	34,009	43,505	9,495	21.8%	103,782
Roads Infrastructure		28,830	8,180	8,364	1,297	2,745	3,408	664	19.5%	8,180
Roads		-	-	-	-	-	-	-	-	-
Road Structures		26,650	8,030	8,214	1,278	2,725	3,346	620	18.5%	8,030
Road Furniture		2,180	150	150	19	19	63	43	69.0%	150
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,326	28,179	20,805	915	2,778	11,741	8,963	76.3%	28,179
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		6,000	7,200	-	-	-	3,000	3,000	100.0%	7,200
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		28,326	20,979	20,805	915	2,778	8,741	5,963	68.2%	20,979
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,306	7,524	10,580	11	1,944	3,397	1,454	42.8%	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	-	-	1,114	1,114	100.0%	2,674
Distribution Points		17,843	4,400	7,756	11	189	1,833	1,644	89.7%	4,400
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		44,958	58,088	59,984	312	26,542	24,203	(2,339)	-9.7%	58,088
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		13,528	-	-	-	-	-	-	-	-
Waste Water Treatment Works		31,430	58,088	59,984	312	26,542	24,203	(2,339)	-9.7%	58,088
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,810	1,810	-	-	754	754	100.0%	1,810
Landfill Sites		-	1,810	1,810	-	-	754	754	100.0%	1,810
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-



<b>Community Assets</b>		540	900	943	-	-	375	375	100.0%	900
Community Facilities		-	500	500	-	-	208	208	100.0%	500
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	500	500	-	-	208	208	100.0%	500
Police		-	-	-	-	-	-	-		-
Furts		-	-	-	-	-	-	-		-
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	-	-	167	167	100.0%	400
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		540	400	400	-	-	167	167	100.0%	400
Capital Spares		-	-	43	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		155	880	991	-	240	367	126	34.4%	880
Operational Buildings		155	880	991	-	240	367	126	34.4%	880
Municipal Offices		16	660	771	-	240	275	35	12.6%	660
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	220	220	-	-	92	92	100.0%	220
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		139	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		2,527	-	473	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		2,527	-	473	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		2,527	-	473	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		185	1,414	1,525	-	2	633	631	99.7%	1,414
Computer Equipment		185	1,414	1,525	-	2	633	631	99.7%	1,414
<b>Furniture and Office Equipment</b>		59	270	432	-	45	146	101	69.1%	270
Furniture and Office Equipment		59	270	432	-	45	146	101	69.1%	270
<b>Machinery and Equipment</b>		1,300	921	953	-	55	384	329	85.7%	921
Machinery and Equipment		1,300	921	953	-	55	384	329	85.7%	921
<b>Transport Assets</b>		-	8,090	8,060	-	715	3,773	3,058	81.1%	8,090
Transport Assets		-	8,090	8,060	-	715	3,773	3,058	81.1%	8,090
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	133,187	116,257	115,005	2,536	35,066	49,182	14,116	28.7%	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 - M05 November

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								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,857	5,600	13,835	171	477	2,342	1,865	79.6%	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	10,600	53	241	1,000	759	75.9%	2,400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		4,118	-	8,926	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,965	2,150	1,424	53	241	896	655	73.1%	2,150
Capital Spares		192	250	250	-	-	104	104	100.0%	250
Water Supply Infrastructure		583	2,500	2,535	117	236	1,050	814	77.6%	2,500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	350	350	-	-	146	146	100.0%	350
Pump Stations		483	800	800	21	71	333	263	78.8%	800
Water Treatment Works		-	1,000	1,035	-	-	425	425	100.0%	1,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		100	350	350	96	165	146	(19)	-13.1%	350
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	150	150	-	-	63	63	100.0%	150
Pump Station		-	150	150	-	-	63	63	100.0%	150
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	550	550	-	-	229	229	100.0%	550
Data Centres		-	550	550	-	-	229	229	100.0%	550
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-



<b>Community Assets</b>			800	800			450	450	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			-	-			-	-		-	
Ports			-	-			-	-		-	
Public Open Space			-	-			-	-		-	
Nature Reserves			-	-			-	-		-	
Public Ablution Facilities			-	-			-	-		-	
Markets			-	-			-	-		-	
Stalls			-	-			-	-		-	
Abattoirs			-	-			-	-		-	
Airports			-	-			-	-		-	
Taxi Ranks/Bus Terminals			-	-			-	-		-	
Capital Spares			-	-			-	-		-	
Sport and Recreation Facilities			600	600			250	250	100.0%	600	
Indoor Facilities			-	-			-	-		-	
Outdoor Facilities			-	600			-	-		-	
Capital Spares			600	-			250	250	100.0%	600	
<b>Heritage assets</b>			-	-			-	-		-	
Monuments			-	-			-	-		-	
Historic Buildings			-	-			-	-		-	
Works of Art			-	-			-	-		-	
Conservation Areas			-	-			-	-		-	
Other Heritage			-	-			-	-		-	
<b>Investment properties</b>			-	-			-	-		-	
Revenue Generating			-	-			-	-		-	
Improved Property			-	-			-	-		-	
Unimproved Property			-	-			-	-		-	
Non-revenue Generating			-	-			-	-		-	
Improved Property			-	-			-	-		-	
Unimproved Property			-	-			-	-		-	
<b>Other assets</b>			636	2,400	2,400		1,000	1,000	100.0%	2,400	
Operational Buildings			636	2,400	2,400		1,000	1,000	100.0%	2,400	
Municipal Offices			572	2,400	2,400		1,000	1,000	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			-	-	-		-	-		-	
<b>Biological or Cultivated Assets</b>			-	-	-		-	-		-	
Biological or Cultivated Assets			-	-	-		-	-		-	
<b>Intangible Assets</b>			15	15			15	15	100.0%	15	
Servitudes			-	-	-		-	-		-	
Licences and Rights			15	15			15	15	100.0%	15	
Water Rights			-	-	-		-	-		-	
Effluent Licences			-	-	-		-	-		-	
Solid Waste Licences			-	-	-		-	-		-	
Computer Software and Applications			15	15			15	15	100.0%	15	
Load Settlement Software Applications			-	-	-		-	-		-	
Unspecified			-	-	-		-	-		-	
<b>Computer Equipment</b>			62	150	94		63	63	100.0%	150	
Computer Equipment			62	150	94		63	63	100.0%	150	
<b>Furniture and Office Equipment</b>			-	5,200	5,371		12	2,167	2,154	99.4%	5,200
Furniture and Office Equipment			-	5,200	5,371		12	2,167	2,154	99.4%	5,200
<b>Machinery and Equipment</b>			-	150	866		-	63	63	100.0%	150
Machinery and Equipment			-	150	866		-	63	63	100.0%	150
<b>Transport Assets</b>			-	-	-		-	-		-	
Transport Assets			-	-	-		-	-		-	
<b>Land</b>			-	-	-		-	-		-	
Land			-	-	-		-	-		-	
<b>Zoo's, Marine and Non-biological Animals</b>			-	-	-		-	-		-	
Zoo's, Marine and Non-biological Animals			-	-	-		-	-		-	
<b>Total Capital Expenditure on renewal of existing assets</b>	1		7,555	14,315	23,381	171	489	6,098	5,609	92.0%	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 - M05 November

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		29,070	23,172	28,192	2,510	11,300	9,655	(1,645)	-17.0%	23,172	
Roads Infrastructure		-	5,000	8,226	-	-	2,083	2,083	100.0%	5,000	
Roads		-	5,000	5,226	-	-	2,083	2,083	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	-	-	1,002	1,002	100.0%	2,404	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		59	2,404	1,404	-	-	1,002	1,002	100.0%	2,404	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	2,724	3,566	-	-	1,135	1,135	100.0%	2,724	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	2,174	2,174	-	-	906	906	100.0%	2,174	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	550	1,392	-	-	229	229	100.0%	550	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		29,011	13,043	14,996	2,510	11,300	5,435	(5,865)	-107.9%	13,043	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	13,043	-	-	-	5,435	5,435	100.0%	13,043	
Waste Water Treatment Works		6,262	-	1,962	539	539	-	(539)	#DIV/0!	-	
Outfall Sewers		22,749	-	13,043	1,970	10,760	-	(10,760)	#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		-	-	-	-	-	-	-	-	-	



	28	9,906	9,904	117	417	4,134	3,717	89.9%	9,906
<b>Community Assets</b>									
Community Facilities	-	7,076	7,076	74	349	2,948	2,599	88.2%	7,076
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	7,076	7,076	74	349	2,948	2,599	88.2%	7,076
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	28	2,830	2,828	44	88	1,186	1,118	94.3%	2,830
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	28	2,830	2,828	44	88	1,186	1,118	94.3%	2,830
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>									
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>									
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		380	350	-	-	158	158	100.0%	380
Operational Buildings	-	380	350	-	-	158	158	100.0%	380
Municipal Offices	-	230	200	-	-	96	96	100.0%	230
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	150	150	-	-	63	63	100.0%	150
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>									
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>									
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>									
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>									
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	29,098	33,457	38,446	2,627	11,717	13,947	16.0%	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 - M05

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
<b>Infrastructure</b>		4,587	6,613	6,663	364	1,384	2,755	1,371	49.8%	6,613
Roads Infrastructure		136	162	212	26	158	68	(90)	-133.4%	162
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		136	162	212	26	158	68	(90)	-133.4%	162
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,632	2,372	2,372	163	343	988	646	65.3%	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	163	340	905	565	62.4%	2,172
LV Networks		2	200	200	0	2	83	81	97.1%	200
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,663	3,769	3,769	173	878	1,570	693	44.1%	3,769
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,749	2,500	2,500	53	311	1,042	730	70.1%	2,500
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		901	1,069	1,069	120	540	445	(94)	-21.2%	1,069
Distribution Points		12	200	200	-	27	83	57	67.9%	200
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		156	300	300	2	7	125	118	94.8%	300
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		156	300	300	2	7	125	118	94.8%	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	-	-	Δ	Δ	100.0%	10
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		1	10	10	-	-	Δ	Δ	100.0%	10



	243	1 683	2 033	98	201	701	501	71.4%	1 683
<b>Community Assets</b>									
Community Facilities	64	991	991	-	51	413	362	87.7%	991
Halls	0	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	39	340	340	-	-	142	142	100.0%	340
Cemeteries/Crematoria	26	651	651	-	51	271	220	81.2%	651
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	179	692	1,042	98	150	288	139	48.1%	692
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	179	692	1,042	98	150	288	139	48.1%	692
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>									
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>									
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>201</b>	<b>4 620</b>	<b>4 195</b>	<b>10</b>	<b>46</b>	<b>1 925</b>	<b>1 879</b>	<b>97.6%</b>	<b>4 620</b>
Operational Buildings	201	4,620	4,195	10	46	1,925	1,879	97.6%	4,620
Municipal Offices	51	4,470	4,120	10	46	1,862	1,817	97.5%	4,470
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	150	150	75	-	-	63	63	100.0%	150
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>									
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>14</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>21</b>	<b>21</b>	<b>(0)</b>	<b>-0.5%</b>	<b>50</b>
Computer Equipment	14	50	50	-	21	21	(0)	-0.5%	50
<b>Furniture and Office Equipment</b>	<b>355</b>	<b>242</b>	<b>192</b>	<b>24</b>	<b>46</b>	<b>101</b>	<b>55</b>	<b>54.2%</b>	<b>242</b>
Furniture and Office Equipment	355	242	192	24	46	101	55	54.2%	242
<b>Machinery and Equipment</b>	<b>14</b>	<b>144</b>	<b>229</b>	<b>2</b>	<b>11</b>	<b>60</b>	<b>49</b>	<b>81.2%</b>	<b>144</b>
Machinery and Equipment	14	144	229	2	11	60	49	81.2%	144
<b>Transport Assets</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transport Assets	116	-	-	-	-	-	-	-	-
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>5 531</b>	<b>13 352</b>	<b>498</b>	<b>1 709</b>	<b>5 563</b>	<b>3 854</b>	<b>69.3%</b>	<b>13 352</b>

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 - M05 November

Description	Ref	Budget Year 2022/23											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Cash Receipts By Source</b>													
Property rates		10,197	11,814	8,812	18,093	9,245	10,006	10,006	10,006	10,006	10,006	10,006	10,006
Service charges - electricity revenue		29,883	33,033	26,913	28,042	30,462	29,220	29,220	29,220	29,220	29,220	29,220	29,220
Service charges - water revenue		5,509	5,380	5,026	5,334	6,012	6,239	6,239	6,239	6,239	6,239	6,239	6,239
Service charges - sanitation revenue		3,823	4,022	3,772	3,967	4,103	3,593	3,593	3,593	3,593	3,593	3,593	3,593
Service charges - refuse		3,162	3,248	3,066	3,346	3,312	3,368	3,368	3,368	3,368	3,368	3,368	3,368
Rental of facilities and equipment		885	185	818	230	178	499	499	499	499	499	499	499
Interest earned - external investments		-	26	27	30	29	167	167	167	167	167	167	167
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		46	37	47	33	40	353	353	353	353	353	353	353
Licences and permits		122	200	132	141	164	-	-	-	-	-	-	-
Agency services		199	264	213	207	231	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		41,529	3,271	1	2	2	11,018	11,018	11,018	11,018	11,018	11,018	11,018
Other revenue		1,003	3,973	1,541	1,243	2,029	1,465	1,465	1,465	1,465	1,465	1,465	1,465
<b>Cash Receipts by Source</b>		<b>96,558</b>	<b>65,453</b>	<b>50,399</b>	<b>60,667</b>	<b>55,807</b>	<b>65,929</b>	<b>65,929</b>	<b>65,929</b>	<b>65,929</b>	<b>65,929</b>	<b>65,929</b>	<b>65,928</b>
<b>Other Cash Flows by Source</b>													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26,813	1,447	7,852	18,245	-	7,763	7,763	7,763	7,763	7,763	7,763	7,763
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		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		110	111	(34)	56	127	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>123,481</b>	<b>67,011</b>	<b>58,217</b>	<b>78,968</b>	<b>55,934</b>	<b>73,691</b>	<b>73,691</b>	<b>73,691</b>	<b>73,691</b>	<b>73,691</b>	<b>73,691</b>	<b>73,691</b>
<b>Cash Payments by Type</b>													
Employee related costs		-	-	-	-	-	31,130	31,130	31,130	31,130	31,130	31,130	31,130
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	1,023	1,023	1,023	1,023	1,023	1,023	1,023
Bulk purchases - Electricity		-	11	15,000	17,291	15,140	21,261	21,261	21,261	21,261	21,261	21,261	21,261
Acquisitions - water & other inventory		275	-	42	113	-	3,425	3,425	3,425	3,425	3,425	3,425	3,425
Contracted services		-	-	-	-	-	3,030	3,030	3,030	3,030	3,030	3,030	3,030
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-
General expenses		22,471	17,620	18,560	22,915	13,666	5,119	5,119	5,119	5,119	5,119	5,119	5,119
<b>Cash Payments by Type</b>		<b>22,746</b>	<b>17,632</b>	<b>33,602</b>	<b>40,319</b>	<b>29,105</b>	<b>64,989</b>	<b>64,989</b>	<b>64,989</b>	<b>64,989</b>	<b>64,989</b>	<b>64,989</b>	<b>64,988</b>
<b>Other Cash Flows/Payments by Type</b>													
Capital assets		3,278	8,564	10,830	11,660	3,866	13,669	13,669	13,669	13,669	13,669	13,669	13,669
Repayment of borrowing		-	588	299	299	303	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>26,024</b>	<b>26,784</b>	<b>44,731</b>	<b>52,267</b>	<b>33,305</b>	<b>78,658</b>	<b>78,658</b>	<b>78,658</b>	<b>78,658</b>	<b>78,658</b>	<b>78,658</b>	<b>78,657</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>97,457</b>	<b>40,228</b>	<b>13,486</b>	<b>26,701</b>	<b>22,629</b>	<b>(4,966)</b>	<b>(4,966)</b>	<b>(4,966)</b>	<b>(4,966)</b>	<b>(4,966)</b>	<b>(4,966)</b>	<b>(4,966)</b>
Cash/cash equivalents at the month/year beginning		14,320	111,777	152,004	165,490	192,191	214,820	209,854	204,888	199,921	194,955	189,989	185,022
Cash/cash equivalents at the month/year end:		111,777	152,004	165,490	192,191	214,820	209,854	204,888	199,921	194,955	189,989	185,022	180,056

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 November 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)

12 December 2022