

Dawid Kruiper Municipality

Monthly Budget Monitoring Report (Section 71 of MFMA)

OCTOBER 2024

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 October 2024.

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 2024/2025 will only become final when the Financial Statements for 2024/2025 are audited.



D. E. NTOBA
MUNICIPAL MANAGER

13 November 2024

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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 approved the 2024/2025 budget on 31 May 2024. The Municipality approved a funded budget.

1.1.3 Other information

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

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

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

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

Section 2 - Resolutions

IN-YEAR REPORTS 2024/2025

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 October 2024.

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 31% of the adjustment budget, a negative variance of 10% 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 43%.

Cash Flow

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

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 - M04 - October

Description	2022/23	Budget Year 2023/24							
	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	144,506	148,083	148,083	12,002	60,360	49,361	10,999	22%	148,083
Service charges	548,125	611,310	611,310	32,386	175,878	203,770	(27,892)	-14%	611,310
Investment revenue	3,311	3,200	3,200	409	1,824	1,067	757	71%	3,200
Transfers and subsidies - Operational	130,133	143,219	143,219	876	54,064	56,043	(1,979)	-4%	143,219
Other own revenue	87,574	102,973	102,973	5,268	18,316	34,324	(16,008)	-47%	-
Total Revenue (excluding capital transfers and contributions)	913,649	1,008,785	1,008,785	50,942	310,442	344,565	(34,123)	-10%	1,008,785
Employee costs	316,435	371,649	371,749	26,487	108,623	123,983	(15,359)	-12%	371,749
Remuneration of Councilors	13,596	13,834	13,834	1,099	4,397	4,611	(214)	-5%	13,834
Depreciation and amortisation	-	90,730	90,730	-	-	159	(159)	-100%	90,730
Interest	4,432	17,037	17,037	171	348	5,679	(5,331)	-94%	17,037
Inventory consumed and bulk purchases	301,832	387,883	387,176	26,344	115,368	128,588	(13,219)	-10%	387,176
Transfers and subsidies	1,185	112	212	50	67	137	(70)	-51%	212
Other expenditure	64,664	134,854	135,361	5,977	22,010	45,458	(23,449)	-52%	135,361
Total Expenditure	702,145	1,016,098	1,016,098	60,130	250,814	308,615	(57,802)	-19%	1,016,098
Surplus/(Deficit)	211,505	(7,313)	(7,313)	(9,188)	59,628	35,950	23,678	66%	(7,313)
Transfers and subsidies - capital (monetary allocations)	51,514	63,775	63,775	5,843	13,258	21,258	(8,000)	-38%	63,775
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	263,019	56,462	56,462	(3,345)	72,886	57,208	15,678	27%	56,462
Surplus/ (Deficit) for the year	263,019	56,462	56,462	(3,345)	72,886	57,208	15,678	27%	56,462
Capital expenditure & funds sources									
Capital expenditure	93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713
Capital transfers recognised	52,410	64,275	69,883	7,818	15,233	23,887	(8,654)	-36%	69,883
Borrowing	12,197	-	1,528	-	187	-	187	#DIV/0!	1,528
Internally generated funds	28,719	22,100	28,302	633	5,098	12,350	(7,252)	-59%	28,302
Total sources of capital funds	93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713
Financial position									
Total current assets	362,748	298,557	285,760		342,327				285,760
Total non current assets	2,943,855	2,850,887	2,864,225		2,897,295				2,864,225
Total current liabilities	258,008	278,246	278,788		317,771				278,788
Total non current liabilities	283,339	198,131	198,131		277,467				198,131
Community wealth/Equity	2,765,257	2,673,066	2,673,066		2,644,384				2,673,066
Cash flows									
Net cash from (used) operating	578,120	101,727	123,802	63,421	192,899	93,212	(99,687)	-107%	123,802
Net cash from (used) investing	101,490	(86,374)	(99,713)	(5,233)	(28,490)	(73,303)	(44,812)	61%	(99,713)
Net cash from (used) financing	(22,525)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	690,079	48,347	57,084	-	212,982	52,904	(160,078)	-303%	72,063
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	69,765	23,353	24,799	16,818	21,703	26,362	10,385	271,774	464,960
Creditors Age Analysis									
Total Creditors	7,069	0	174	2,045	3,075	27	1,618	72,549	86,556

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) - M04 - October

Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		327,010	359,094	359,094	15,348	122,116	128,001	(5,885)	-5%	359,094
Executive and council		—	24,500	24,500	—	—	8,167	(8,167)	-100%	24,500
Finance and administration		327,010	334,594	334,594	15,348	122,116	119,834	2,281	2%	334,594
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		12,495	15,873	15,873	802	2,910	5,291	(2,381)	-45%	15,873
Community and social services		3,027	4,062	4,062	66	270	1,354	(1,084)	-80%	4,062
Sport and recreation		1,710	1,671	1,671	191	417	557	(141)	-25%	1,671
Public safety		7,759	9,939	9,939	544	2,224	3,313	(1,089)	-33%	9,939
Housing		—	200	200	—	—	67	(67)	-100%	200
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		35,823	66,637	66,637	7,564	18,821	22,212	(3,391)	-15%	66,637
Planning and development		35,348	36,137	36,137	7,564	18,821	12,046	6,776	56%	36,137
Road transport		475	30,500	30,500	—	—	10,167	(10,167)	-100%	30,500
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		589,835	630,953	630,953	33,070	179,852	210,318	(30,465)	-14%	630,953
Energy sources		405,079	423,490	423,490	29,304	130,316	141,163	(10,847)	-8%	423,490
Water management		86,618	94,048	94,048	(4,837)	14,726	31,349	(16,623)	-53%	94,048
Waste water management		52,081	60,351	60,351	4,579	18,468	20,117	(1,649)	-8%	60,351
Waste management		46,066	53,065	53,065	4,024	16,343	17,888	(1,346)	-8%	53,065
<i>Other</i>	4	1	3	3	—	—	1	(1)	-100%	3
Total Revenue - Functional	2	965,164	1,072,560	1,072,560	56,785	323,700	365,823	(42,123)	-12%	1,072,560
Expenditure - Functional										
<i>Governance and administration</i>		202,764	297,455	297,455	17,358	69,586	94,808	(25,223)	-27%	297,455
Executive and council		35,117	52,075	52,075	2,884	11,478	17,295	(5,818)	-34%	52,075
Finance and administration		163,949	241,274	241,274	14,166	56,814	76,147	(19,332)	-25%	241,274
Internal audit		3,698	4,106	4,106	309	1,294	1,366	(73)	-5%	4,106
<i>Community and public safety</i>		83,873	97,081	97,081	7,418	29,255	31,026	(1,771)	-6%	97,081
Community and social services		8,284	12,758	12,758	693	2,851	4,081	(1,230)	-30%	12,758
Sport and recreation		29,398	35,418	35,418	2,536	10,034	10,737	(703)	-7%	35,418
Public safety		41,100	42,884	42,884	3,771	14,895	14,204	490	3%	42,884
Housing		5,092	6,022	6,022	418	1,675	2,003	(328)	-16%	6,022
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		27,962	64,919	64,919	2,575	9,666	12,565	(2,900)	-23%	64,919
Planning and development		10,803	19,286	19,286	874	3,499	5,916	(2,417)	-41%	19,286
Road transport		17,159	45,633	45,633	1,701	6,167	6,650	(483)	-7%	45,633
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		383,319	551,732	551,732	32,440	140,904	168,596	(27,691)	-16%	551,732
Energy sources		283,498	387,183	387,183	25,660	110,740	122,968	(12,228)	-10%	387,183
Water management		52,080	92,171	91,171	3,434	14,799	23,786	(8,987)	-38%	91,171
Waste water management		27,708	40,306	41,306	2,009	9,229	11,897	(2,668)	-22%	41,306
Waste management		20,033	32,072	32,072	1,337	6,136	9,945	(3,808)	-38%	32,072
<i>Other</i>		4,227	4,911	4,911	338	1,483	1,620	(217)	-13%	4,911
Total Expenditure - Functional	3	702,145	1,016,098	1,016,098	60,130	250,814	308,615	(57,802)	-19%	1,016,098
Surplus/ (Deficit) for the year		263,019	56,462	56,462	(3,345)	72,886	57,208	15,678	27%	56,462

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) - M04 - October

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	24,500	24,500	-	-	8,167	(8,167)	-100.0%	24,500
Vote 2 - CORPORATE SERVICES		38,190	28,229	28,229	1,072	2,467	9,410	(6,942)	-73.8%	28,229
Vote 3 - FINANCIAL SERVICES		289,505	306,878	306,878	14,324	119,834	110,596	9,238	8.4%	306,878
Vote 4 - COMMUNITY SERVICES		57,127	67,465	67,465	4,718	18,822	22,488	(3,667)	-16.3%	67,465
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		405,079	423,490	423,490	29,304	130,316	141,163	(10,847)	-7.7%	423,490
Vote 7 - CIVIL ENGINEERING SERVICES		139,191	184,899	184,899	(258)	33,199	61,633	(28,434)	-46.1%	184,899
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		36,070	37,099	37,099	7,624	19,062	12,366	6,696	54.1%	37,099
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	965,164	1,072,560	1,072,560	56,785	323,700	365,823	(42,123)	-11.5%	1,072,560
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	39,250	56,599	56,599	3,226	12,903	18,842	(5,939)	-31.5%	56,599
Vote 2 - CORPORATE SERVICES		31,310	43,443	43,443	2,576	10,566	12,484	(1,918)	-15.4%	43,443
Vote 3 - FINANCIAL SERVICES		67,032	107,318	107,318	5,680	25,443	35,371	(9,928)	-28.1%	107,318
Vote 4 - COMMUNITY SERVICES		114,733	153,979	153,979	9,643	39,271	49,286	(10,015)	-20.3%	153,979
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		319,786	435,829	435,829	29,188	121,653	137,326	(15,673)	-11.4%	435,829
Vote 7 - CIVIL ENGINEERING SERVICES		109,627	191,243	191,243	8,188	34,356	46,705	(12,350)	-26.4%	191,243
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		20,408	27,687	27,687	1,629	6,622	8,601	(1,979)	-23.0%	27,687
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	702,145	1,016,098	1,016,098	60,130	250,814	308,615	(57,802)	-18.7%	1,016,098
Surplus/ (Deficit) for the year	2	263,019	56,462	56,462	(3,345)	72,886	57,208	15,678	27.4%	56,462

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

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

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

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

4.1.4.1 Revenue

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

The year-to-date actual reflects an achievement of 31% of the adjustment budget and a negative variance of 10% of the year-to-date original budget.

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

- Operational Revenue Non-Exchange (183%) - Ad hoc revenue such as debt forgiveness;
- Interest from Current and Non-Current Assets (71%) - Interest received on investments;
- Operational Revenue Exchange Revenue (33%) - Ad-hoc revenue raised more than budgeted amount;
- Property Rates (22%) - Annual billing of property rates;
- Sale of Goods and Rendering of Services (14%) - Increase in ad-hoc revenue due to more efforts to exchange revenue;
- Licence and Permits (14%) - Increase in registration of vehicles; and
- Interest Non-Exchange (10%) - Billing of interest on arrears.

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

- Gains on disposal of Assets (100%) - Correction made on disposal of assets;
- Service charges - Water (34%) - Correction on water meter readings recorded;
- Fines, penalties and forfeits (27%) - Less fines issued. Inspection on electricity theft is still in process;
- Other Gains (20%) - Part of 2024/2025 AFS disclosure only to be performed during July 2025;
- Interest earned from Receivables (24%) - Increase in payment ratio;
- Service charges - Electricity (14%) - Increase in electricity resulting in less electricity being used; and
- Agency Services (7%) - Decrease in number of registrations taken place

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 31.7% of actual revenue levied for the year to date.

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

- Losses on Disposal of Assets (100%) - Losses will be recognised as part of the 2024/2025 financial statements;
- Depreciation and Asset Impairment (100%) - Will reflect transactions once asset module is 100% in use;
- Debt Impairment (100%) - Transactions will only be processed during July 2025;
- Irrecoverable Debt Written Off (96%) - Debt being written off on VOC recovery on 50/50 basis;
- Finance Charges (94%) - Interest on loans with debit orders to be recognised;
- Contracted Services (69%) - Decrease in expenditure due to cost containment measures;
- Transfers and Subsidies (51%) - Limited to replacement of ready boards;
- Inventory Consumed (23%) - Invoices of DWA for October 2024 not yet received; and
- Employee Related Costs (12%) - Provisions on salary cost relating to GRAP 25 will only be processed during the compilation of the 2024/2025 AFS;
- Operational Costs (9%) - Recognition of expenditure as and when it occurs; and
- Bulk Purchases - Electricity (8%) - Less electricity being used during the winter months.

NC087 Dawid Kruiper - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 - October

Description	Ref	Budget Year 2023/24								Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		367,227	421,480	421,480	26,956	120,595	140,493	(19,898)	-14%	421,480
Service charges - Water		79,613	81,615	81,615	(3,852)	17,959	27,205	(9,246)	-34%	81,615
Service charges - Waste Water Management		52,949	55,351	55,351	4,839	19,409	18,450	959	5%	55,351
Service charges - Waste management		48,336	52,865	52,865	4,442	17,915	17,622	293	2%	52,865
Sale of Goods and Rendering of Services		9,383	8,709	8,709	899	3,307	2,903	404	14%	8,709
Agency services		2,515	2,861	2,861	222	888	954	(65)	-7%	2,861
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13,653	23,100	23,100	1,532	5,851	7,700	(1,849)	-24%	23,100
Interest from Current and Non Current Assets		3,311	3,200	3,200	409	1,824	1,067	757	71%	3,200
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,003	6,084	6,084	354	1,950	2,028	(78)	-4%	6,084
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		9,621	1,955	1,955	234	867	652	215	33%	1,955
Non-Exchange Revenue										
Property rates		144,506	148,083	148,083	12,002	60,360	49,361	10,999	22%	148,083
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6,075	6,767	6,767	421	1,648	2,256	(608)	-27%	6,767
Licence and permits		1,884	2,057	2,057	218	784	686	99	14%	2,057
Transfers and subsidies - Operational		130,133	143,219	143,219	876	54,064	56,043	(1,979)	-4%	143,219
Interest		3,752	3,180	3,180	397	1,165	1,060	105	10%	3,180
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		2,487	1,260	1,260	271	1,188	420	768	183%	1,260
Gains on disposal of Assets		31,201	2,500	2,500	720	668	833	(166)	-20%	2,500
Other Gains		-	44,500	44,500	-	-	14,833	(14,833)	-100%	44,500
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		913,648	1,008,785	1,008,785	50,942	310,442	344,585	(34,123)	-10%	1,008,785
Expenditure By Type										
Employee related costs		316,435	371,649	371,749	26,487	108,623	123,983	(15,359)	-12%	371,749
Remuneration of councillors		13,596	13,834	13,834	1,099	4,397	4,611	(214)	-5%	13,834
Bulk purchases - electricity		255,817	333,258	333,258	22,098	101,827	111,086	(9,259)	-8%	333,258
Inventory consumed		46,015	54,625	53,918	4,246	13,541	17,501	(3,961)	-23%	53,918
Debt impairment		-	17,500	17,500	-	-	5,833	(5,833)	-100%	17,500
Depreciation and amortisation		-	90,730	90,730	-	-	159	(159)	-100%	90,730
Interest		4,432	17,037	17,037	171	348	5,679	(5,331)	-94%	17,037
Contracted services		20,016	30,566	31,078	835	3,265	10,701	(7,435)	-69%	31,078
Transfers and subsidies		1,185	112	212	50	67	137	(70)	-51%	212
Irrecoverable debts written off		1,328	8,300	8,300	75	110	2,767	(2,657)	-96%	8,300
Operational costs		42,495	61,488	61,483	5,067	18,635	20,491	(1,856)	-9%	61,483
Losses on Disposal of Assets		-	17,000	17,000	-	-	5,667	(5,667)	-100%	17,000
Other Losses		825	-	-	-	-	-	-	-	-
Total Expenditure		782,145	1,016,098	1,016,098	60,130	250,814	300,615	(57,802)	-19%	1,016,098
Surplus/(Deficit)		211,505	(7,313)	(7,313)	(9,188)	59,628	35,950	23,678	60%	(7,313)
Transfers and subsidies - capital (monetary allocations)		51,514	63,775	63,775	5,843	13,258	21,258	(8,000)	-38%	63,775
Transfers and subsidies - capital (in-land)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		263,019	56,462	56,462	(3,345)	72,886	57,200			56,462
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		263,019	56,462	56,462	(3,345)	72,886	57,200			56,462
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		263,019	56,462	56,462	(3,345)	72,886	57,200			56,462
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		263,019	56,462	56,462	(3,345)	72,886	57,200			56,462

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 43% for the year-to-date budget.

NC087 Dawid Kruiper - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 - October

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	1									
Vote 1 - MUNICIPAL MANAGER	2	-	-	-	-	-	-	-	-	-
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		-	56	56	-	-	19	(19)	-100%	56
Vote 2 - CORPORATE SERVICES		339	310	310	-	17	103	(86)	-84%	310
Vote 3 - FINANCIAL SERVICES		1,321	3,545	3,545	235	235	1,182	(947)	-80%	3,545
Vote 4 - COMMUNITY SERVICES		7,838	5,285	7,665	25	705	3,369	(2,665)	-79%	7,665
Vote 5 - TECHNICAL DIRECTOR		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRO-MECHANICAL SERVICES		40,927	6,770	10,145	241	3,320	5,632	(2,312)	-41%	10,145
Vote 7 - CIVIL ENGINEERING SERVICES		20,216	46,711	53,839	2,107	2,983	18,024	(15,041)	-83%	53,839
Vote 8 - DEVELOPMENT AND PLANNING SERVICES		22,698	23,698	24,153	5,843	13,258	7,908	5,350	68%	24,153
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713
Total Capital Expenditure		93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713
Capital Expenditure - Functional Classification										
Governance and administration		4,970	5,683	6,875	237	1,831	2,538	(707)	-28%	6,875
Executive and council		-	48	48	-	-	16	(16)	-100%	48
Finance and administration		4,970	5,637	6,819	237	1,831	2,519	(688)	-27%	6,819
Internal audit		-	8	8	-	-	3	(3)	-100%	8
Community and public safety		2,235	5,285	6,483	25	433	2,729	(2,290)	-84%	6,483
Community and social services		387	600	600	-	-	200	(200)	-100%	600
Sport and recreation		1,559	4,350	5,318	25	25	2,418	(2,392)	-99%	5,318
Public safety		289	335	565	-	408	112	296	266%	565
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28,250	51,040	53,969	5,869	13,388	19,406	(6,187)	-32%	53,969
Planning and development		22,686	23,698	24,153	5,843	13,258	7,908	5,350	68%	24,153
Road transport		5,564	27,342	29,816	25	50	11,568	(11,538)	-100%	29,816
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		57,872	24,357	32,387	2,321	4,946	11,474	(6,528)	-57%	32,387
Energy sources		39,905	4,988	8,363	239	2,013	5,038	(3,025)	-80%	8,363
Water management		13,400	12,843	14,351	18	811	4,251	(3,450)	-81%	14,351
Waste water management		1,246	6,526	9,672	2,063	2,123	2,175	(53)	-2%	9,672
Waste management		3,320	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713
Funded by:										
National Government		51,709	64,275	69,874	7,818	15,233	23,879	(8,645)	-36%	69,874
Provincial Government		674	-	8	-	-	8	(8)	-100%	8
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		27	-	-	-	-	-	-	-	-
Transfers recognised - capital		52,410	64,275	69,883	7,818	15,233	23,887	(8,654)	-36%	69,883
Borrowing	6	12,197	-	1,528	-	187	-	187	#DIV/0!	1,528
Internally generated funds		28,719	22,100	28,302	633	5,098	12,350	(7,252)	-59%	28,302
Total Capital Funding		93,327	86,374	99,713	8,451	20,518	36,237	(15,719)	-43%	99,713

4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC087 Dawid Kruiper - Table C6 Monthly Budget Statement - Financial Position - M04 - October

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		48,522	33,195	19,856	35,401	19,856
Trade and other receivables from exchange transactions		247,111	191,829	191,829	228,073	191,829
Receivables from non-exchange transactions		32,252	36,605	36,605	36,844	36,605
Current portion of non-current receivables		-	-	-	-	-
Inventory		12,928	11,774	12,316	12,330	12,316
VAT		26,159	24,845	24,845	30,145	24,845
Other current assets		(4,224)	309	309	(466)	309
Total current assets		362,748	298,557	285,760	342,327	285,760
Non current assets						
Investments		-	-	-	-	-
Investment property		1,061,029	1,080,262	1,080,262	1,086,552	1,080,262
Property, plant and equipment		1,869,694	1,758,588	1,771,927	1,798,701	1,771,927
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		4,509	4,509	4,509	4,509	4,509
Intangible assets		8,623	7,528	7,528	7,532	7,528
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		2,943,855	2,850,887	2,864,225	2,897,295	2,864,225
TOTAL ASSETS		3,306,604	3,149,444	3,149,986	3,239,622	3,149,986
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(26,837)	-	-	(5,442)	-
Consumer deposits		17,570	16,873	16,873	17,213	16,873
Trade and other payables from exchange transactions		158,481	224,651	225,193	174,454	225,193
Trade and other payables from non-exchange transactions		11,248	200	200	41,625	200
Provision		36,613	2,886	2,886	38,113	2,886
VAT		60,934	33,635	33,635	51,807	33,635
Other current liabilities		-	-	-	-	-
Total current liabilities		258,008	278,246	278,788	317,771	278,788
Non current liabilities						
Financial liabilities		93,125	94,733	94,733	65,706	94,733
Provision		82,238	10,813	10,813	86,011	10,813
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		107,976	92,586	92,586	125,749	92,586
Total non current liabilities		283,339	198,131	198,131	277,467	198,131
TOTAL LIABILITIES		541,346	476,377	476,919	595,237	476,919
NET ASSETS	2	2,765,257	2,673,066	2,673,066	2,644,384	2,673,066
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2,765,257	2,673,066	2,673,066	2,644,384	2,673,066
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2,765,257	2,673,066	2,673,066	2,644,384	2,673,066

It should be noted that our current assets exceed our current liabilities with R 24.6 million (September 2024: R 36.9 million). The norm for the liquidity ratio is 2:1, to ensure sufficient assets (cash) is available to pay liabilities. Dawid Kruiper Municipality's ratio is: 1:08:1.00 (September 2024: 1:13:1.00).

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 - M04 - October

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		129,442	128,832	128,832	10,376	44,887	136,562	(91,675)	-67%	128,832
Service charges		601,648	555,819	555,819	59,533	214,057	608,761	(394,704)	-65%	555,819
Other revenue		64,087	25,874	25,874	14,603	25,987	27,359	(1,373)	-5%	25,874
Transfers and Subsidies - Operational		123,175	143,219	143,219	147	55,544	148,814	(93,270)	-63%	143,219
Transfers and Subsidies - Capital		62,118	63,775	63,775	15,000	48,027	51,858	(3,831)	-7%	63,775
Interest		1,228	3,200	3,200	320	1,108	3,300	(2,192)	-66%	3,200
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(403,578)	(807,954)	(807,954)	(36,558)	(196,711)	(874,219)	677,508	-77%	(807,954)
Interest		-	(11,037)	11,037	-	-	(9,224)	9,224	-100%	11,037
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		578,120	101,727	123,862	63,421	192,809	93,212	(99,687)	-18%	123,862
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		101,490	(86,374)	(99,713)	(5,233)	(28,490)	(73,303)	44,812	-61%	(99,713)
NET CASH FROM/(USED) INVESTING ACTIVITIES		101,490	(86,374)	(99,713)	(5,233)	(28,490)	(73,303)	(44,812)	61%	(99,713)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(22,525)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(22,525)	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		657,085	15,353	24,089	58,188	164,408	19,909			24,089
Cash/cash equivalents at beginning		32,995	32,995	32,995		48,574	32,995			48,574
Cash/cash equivalents at month/year end		690,079	48,347	57,084		212,982	52,904			72,663

The Municipality did not have an overdraft facility as at 31 October 2024

Bank Reconciliation	
31 October 2024	
Cash book balance as at 1 October 2024	(31,339,062.49)
Receipts	100,641,079.70
Payments	(76,386,222.90)
Negative Cash book balance as at 31 October 2024	(7,084,205.69)
Outstanding Deposits	19,571,336.81
Bank Balance as at 31 October 2024	12,487,131.12

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 - M04 - October

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts ILO Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,843	6,432	4,747	5,144	3,496	3,268	2,634	52,569	102,133	67,111	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,763	4,899	6,817	1,693	1,660	2,227	960	31,579	71,198	38,020	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9,614	5,462	2,458	3,198	2,995	4,419	1,196	41,983	69,986	52,442	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5,814	2,374	1,934	1,745	1,821	1,647	1,248	42,201	57,983	48,681	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,642	2,629	2,299	2,070	2,120	1,746	1,640	57,866	74,859	65,330	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1,063	1,937	1,843	1,764	1,931	1,721	1,370	29,316	41,836	36,092	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,326	900	4,742	1,353	8,660	11,444	1,439	16,571	46,956	39,287	-	-
Total By Income Source	2000	69,795	23,353	24,799	16,818	21,783	26,362	19,365	271,774	464,989	347,843	-	-
2022/23 - totals only		45,119	25,497	12,112	13,881	8,357	7,989	8,578	226,963	349,507	285,778	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	69,795	23,353	24,799	16,818	21,783	26,362	19,365	271,774	464,989	347,843	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2000	69,795	23,353	24,799	16,818	21,783	26,362	19,365	271,774	464,989	347,843	-	-

The total outstanding debtors for October 2024 are R 495.0 (September 2024: R 458.3 million) million.

Debt recovered from employees unlawfully appointed, as per Court Case, was levied on consumer debtors, as well as debt recovered from electricity theft. Fines levied for electricity theft amounts to R 1.81 million and electricity usage recovered amounts to R 7.97 million. A total of R 9.78 million. The outstanding debt of the Eiland Resort amounts to R 3.6 million. No payments are being made on the outstanding account of The Eiland Resort, yet we pay for the electricity that is being used and no Section 33 process were followed. It should be noted that the AG wanted to issue a MI on the reducing of the monthly rent and the proposal to write off the debt. There are still unpaid amounts on erven sold.

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 - M04 - October

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	268	-	174	-	-	27	-	65,907	66,375	72,246
Bulk Water	0200	40	-	-	-	1,538	-	1,618	6,049	9,245	13,369
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6,761	0	0	2,045	1,537	-	-	594	10,936	8,882
Auditor General	0800	-	-	-	-	-	-	-	-	-	204
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,069	0	174	2,045	3,075	27	1,618	72,549	86,556	94,702

An amount of R 86.6 million is outstanding of which R 79.5 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 October 2024 are set out in Table SC5 below. The municipality started the beginning of the month with a market value of R 37.4 million and ended with R 37.7 million. These investments however qualify as cash and cash equivalents.

NC087 Dawid Kruiper - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M04 - October

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
		Yrs/Months												
R thousands														
Municipality														
Gredrod (Abscan Bank)		Daily	Call Account	Yes	Variable	8.75%	-	-	Daily	31,297	233	-	-	31,529
Invesec Bank		Daily	Call Account	Yes	Variable		-	-	Daily	5,948	43	-	-	5,992
ABSA Bank		Daily	Call Account	Yes	Variable		-	-	Daily	163	1	-	-	164
														-
														-
Municipality sub-total										37,408	277	-	-	37,685
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									37,408	-	-	-	37,685

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 - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
		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:		120,545	139,890	139,890	-	55,194	54,933	261	0.5%	139,890
Expanded Public Works Programme Integrated Grant		950	1,200	1,200	-	300	400	(100)	-25.0%	1,200
Local Government Financial Management Grant	3	3,000	1,626	1,626	-	3,000	542	2,458	453.5%	1,626
Municipal Infrastructure Grant		-	4,989	4,989	-	-	1,663	(1,663)	-100.0%	4,989
Regional Bulk Infrastructure Grant		-	652	652	-	-	217	(217)	-100.0%	652
Neighbourhood Development Partnership Grant		-	3,913	3,913	-	-	1,304	(1,304)	-100.0%	3,913
Water Services Infrastructure Grant		-	2,965	2,965	-	-	988	(988)	-100.0%	2,965
Equitable Share		116,595	124,545	124,545	-	51,894	49,818	2,076	4.2%	124,545
Provincial Government:		3,529	3,329	3,329	-	200	1,110	(910)	-82.0%	3,329
Specify (Add grant description)		400	-	-	-	200	-	200	#DIV/0!	-
Specify (Add grant description)		3,129	3,329	3,329	-	-	1,110	(1,110)	-100.0%	3,329
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		124,074	143,219	143,219	-	55,394	56,043	(649)	-1.2%	143,219
Capital Transfers and Grants										
National Government:		62,118	62,401	62,401	15,000	48,027	20,800	27,227	130.9%	62,401
Neighbourhood Development Partnership Grant		6,571	26,087	26,087	15,000	20,000	8,000	11,304	130.0%	26,087
Municipal Infrastructure Grant		27,331	23,698	23,698	-	22,411	7,899	14,512	183.7%	23,698
Integrated National Electrification Programme Grant		16,700	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		4,766	4,348	4,348	-	-	1,449	(1,449)	-100.0%	4,348
Water Services Infrastructure Grant		6,750	8,268	8,268	-	5,616	2,756	2,860	103.8%	8,268
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		62,118	62,401	62,401	15,000	48,027	20,800	27,227	130.9%	62,401
TOTAL RECEIPTS OF TRANSFERS & GRANTS		186,193	205,620	205,620	15,000	103,421	76,843	26,578	34.6%	205,620

8.2 Supporting Table SC7

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

NC087 Dawid Kruiper - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		11,255	16,719	16,719	876	2,170	5,573	(3,403)	-81.1%	16,719
Expanded Public Works Programme Integrated Grant		950	1,200	1,200	-	-	400	(400)	-100.0%	1,200
Integrated National Electrification Programme Grant		3,044	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	1,312	3,000	3,000	-	-	1,000	(1,000)	-100.0%	3,000
Municipal Infrastructure Grant		4,737	4,900	4,900	876	2,170	1,663	507	30.5%	4,900
Regional Bulk Infrastructure Grant		-	652	652	-	-	217	(217)	-100.0%	652
Neighbourhood Development Partnership Grant		332	3,913	3,913	-	-	1,304	(1,304)	-100.0%	3,913
Water Services Infrastructure Grant		890	2,965	2,965	-	-	988	(988)	-100.0%	2,965
Provincial Government:		2,252	3,129	3,129	-	-	1,043	(1,043)	-100.0%	3,129
Specify (Add grant description):		87	-	-	-	-	-	-	-	-
Specify (Add grant description):		2,165	3,129	3,129	-	-	1,043	(1,043)	-100.0%	3,129
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		13,506	19,848	19,848	876	2,170	6,616	(4,448)	-87.2%	19,848
Capital Transfers and Grants										
National Government:		50,969	62,401	62,401	5,843	13,258	20,800	(7,542)	-36.3%	62,401
Neighbourhood Development Partnership Grant		2,213	26,087	26,087	-	-	8,686	(8,686)	-100.0%	26,087
Municipal Infrastructure Grant		22,594	23,698	23,698	5,843	13,258	7,800	5,359	67.8%	23,698
Integrated National Electrification Programme Grant		20,292	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	4,348	4,348	-	-	1,440	(1,440)	-100.0%	4,348
Water Services Infrastructure Grant		5,870	8,268	8,268	-	-	2,756	(2,756)	-100.0%	8,268
Provincial Government:		577	-	-	-	-	-	-	-	-
Specify (Add grant description):		577	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		51,545	62,401	62,401	5,843	13,258	20,800	(7,542)	-36.3%	62,401
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		65,052	82,249	82,249	6,719	15,428	27,416	(11,988)	-43.7%	82,249

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 October 2024 is set out below.

NC087 Dawid Kruiper - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		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		-	4,267	4,267	306	1,289	1,422	(133)	-9%	4,267
Pension and UIF Contributions		350	367	367	30	119	122	(3)	-3%	367
Medical Aid Contributions		-	66	66	6	23	22	1	4%	66
Motor Vehicle Allowance		138	-	-	12	46	-	46	#DIV/0!	-
Cellphone Allowance		1,386	1,496	1,496	119	475	499	(23)	-5%	1,496
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		11,722	7,637	7,637	628	2,445	2,546	(101)	-4%	7,637
Sub Total - Councillors		13,596	13,834	13,834	1,099	4,397	4,611	(214)	-5%	13,834
% increase	4		1.7%	1.7%						1.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,295	6,318	6,318	521	2,084	2,106	(22)	-1%	6,318
Pension and UIF Contributions		494	518	518	43	171	173	(2)	-1%	518
Medical Aid Contributions		147	157	157	13	50	52	(2)	-4%	157
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	942	942	-	-	314	(314)	-100%	942
Motor Vehicle Allowance		1,044	1,095	1,095	83	332	365	(33)	-9%	1,095
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,980	9,030	9,030	659	2,638	3,010	(372)	-12%	9,030
% increase	4		13.2%	13.2%						13.2%
Other Municipal Staff										
Basic Salaries and Wages		212,797	230,842	230,942	17,674	72,551	77,047	(4,496)	-6%	230,942
Pension and UIF Contributions		39,221	39,957	39,957	3,292	13,299	13,319	(20)	0%	39,957
Medical Aid Contributions		16,614	24,487	24,487	1,406	5,668	8,162	(2,494)	-31%	24,487
Overtime		26,518	25,968	25,968	2,276	9,613	8,656	957	11%	25,968
Performance Bonus		-	18,837	18,837	-	-	6,279	(6,279)	-100%	18,837
Motor Vehicle Allowance		5,297	5,045	5,045	449	1,881	1,882	180	11%	5,045
Cellphone Allowance		2	-	-	-	-	-	-	-	-
Housing Allowances		537	605	605	31	128	202	(74)	-36%	605
Other benefits and allowances		5,906	6,228	6,228	566	2,212	2,076	136	7%	6,228
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		157	2,813	2,813	9	47	938	(891)	-95%	2,813
Post-retirement benefit obligations		-	6,270	6,270	-	-	2,090	(2,090)	-100%	6,270
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,405	1,567	1,567	124	606	522	83	16%	1,567
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		308,455	362,619	362,718	25,828	105,986	120,973	(14,987)	-12%	362,718
% increase	4		17.6%	17.6%						17.6%
Total Parent Municipality		330,031	385,483	385,582	27,587	113,020	128,594	(15,574)	-12%	385,582

Section 10 - Capital programme performance

10.1 Supporting Table C12

NC087 Dawid Kruiper - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 - October

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	2,189	7,198	7,198	4,013	4,013	7,198	3,184	44.2%	5%
August	2,583	7,198	7,198	2,617	6,631	14,396	7,765	53.9%	8%
September	7,097	7,198	13,347	5,436	12,067	27,743	15,676	56.5%	14%
October	9,429	7,198	8,494	8,451	20,518	36,237	15,719	43.4%	24%
November	5,608	7,198	9,493	-	-	45,729	-	-	-
December	15,545	7,198	7,420	-	-	53,150	-	-	-
January	3,828	7,198	10,574	-	-	63,724	-	-	-
February	2,995	7,198	7,198	-	-	70,922	-	-	-
March	4,750	7,198	7,198	-	-	78,119	-	-	-
April	17,407	7,198	7,198	-	-	85,317	-	-	-
May	10,488	7,198	7,198	-	-	92,515	-	-	-
June	11,406	7,198	7,198	-	-	99,713	-	-	-
Total Capital expenditure	93,327	86,374	99,713	20,518					

The municipality spent R 20.5 million or 24% of the 2024/2025 adjustment 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 - M04 - October

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		42,476	11,684	16,721	2,236	4,348	6,956	2,608	37.5%	16,721
Roads Infrastructure	50	1,172	1,172	1,176	25	89	395	306	77.4%	1,176
Roads	-	-	-	-	-	-	-	-	-	-
Road Structures	26	1,072	1,076	1,076	26	50	361	(311)	(0)	1,076
Road Furniture	24	100	100	100	-	39	33	6	0	100
Capital Spares	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	33,929	2,000	5,057	5,057	235	1,745	3,724	1,979	53.2%	5,057
Power Plants	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-
MV Substations	5,166	-	311	311	-	309	311	(2)	(0)	311
MV Switching Stations	-	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-	-
LV Networks	28,763	2,000	4,747	4,747	235	1,436	3,413	(1,977)	(0)	4,747
Capital Spares	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	4,026	2,725	4,253	4,253	-	539	908	370	48.7%	4,253
Dams and Weirs	-	-	-	-	-	-	-	-	-	-
Boreholes	1,719	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-
Pump Stations	133	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Distribution Points	2,174	2,725	4,253	4,253	-	539	908	(370)	(0)	4,253
PRV Stations	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,150	5,788	6,234	6,234	1,975	1,975	1,929	(46)	-2.4%	6,234
Pump Station	-	250	250	250	-	-	83	(83)	(0)	250
Retreatment	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1,150	5,538	5,984	5,984	1,975	1,975	1,846	129	0	5,984
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,320	-	-	-	-	-	-	-	-	-
Landfill Sites	3,320	-	-	-	-	-	-	-	-	-
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	414	1,200	1,200	-	-	400	400	100.0%	1,200
Community Facilities	387	600	600	-	-	200	200	100.0%	600
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	387	600	600	-	-	200	(200)	(0)	600
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	27	600	600	-	-	200	200	100.0%	600
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	27	600	600	-	-	200	(200)	(0)	600
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	2,284	540	1,951	-	271	819	547	66.9%	1,951
Operational Buildings	2,284	540	1,951	-	271	819	547	66.9%	1,951
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	2,284	190	1,601	-	271	702	(431)	(0)	1,601
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	350	350	-	-	117	(117)	(0)	350
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	614	700	700	-	-	233	233	100.0%	700	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	614	700	700	-	-	233	233	100.0%	700	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	614	700	700	-	-	233	(233)	(0)	700	
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	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	45,787	14,124	20,572	2,236	4,619	8,488	3,789	45.1%	20,572

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 - M04 - October

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		81	3,950	3,930	-	-	1,297	1,297	100.0%	3,930
Roads Infrastructure		-	200	200	-	-	67	67	100.0%	200
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	200	200	-	-	67	(67)	(0)	200
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,420	2,420	-	-	807	807	100.0%	2,420
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	2,120	2,120	-	-	707	(707)	(0)	2,120
Capital Spares		-	300	300	-	-	100	(100)	(0)	300
Water Supply Infrastructure		81	1,080	1,060	-	-	340	340	100.0%	1,060
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	580	560	-	-	173	(173)	(0)	560
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		81	500	500	-	-	167	(167)	(0)	500
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	250	250	-	-	83	83	100.0%	250
Pump Station		-	250	250	-	-	83	(83)	(0)	250
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toller 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	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	369,598	-	-	(7,219)	(13,493)	-	13,493	#DIV/0!	-
Monuments	369,598	-	-	(7,219)	(13,493)	-	(13,493)	#DIV/0!	-
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	-	150	150	-	-	50	50	100.0%	150
Operational Buildings	-	150	150	-	-	50	50	100.0%	150
Municipal Offices	-	150	150	-	-	50	(50)	(0)	150
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	1,050	1,050	-	-	350	350	100.0%	1,050	
Computer Equipment	-	1,050	1,050	-	-	350	(350)	(0)	1,050	
Furniture and Office Equipment	-	5	5	-	-	2	2	100.0%	5	
Furniture and Office Equipment	-	5	5	-	-	2	(2)	(0)	5	
Machinery and Equipment	-	42	42	-	-	14	14	100.0%	42	
Machinery and Equipment	-	42	42	-	-	14	(14)	(0)	42	
Transport Assets	-	32	32	-	-	11	11	100.0%	32	
Transport Assets	-	32	32	-	-	11	(11)	(0)	32	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	369,680	5,229	5,209	(7,219)	(13,493)	1,723	15,215	883.2%	5,209

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 - M04 - October

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	59,851	65,769	-	-	22,722	22,722	100.0%	65,769
Roads Infrastructure		-	49,913	52,367	-	-	19,092	19,092	100.0%	52,367
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	49,913	52,367	-	-	19,092	(19,092)	(0)	52,367
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	500	818	-	-	485	485	100.0%	818
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	318	-	-	318	(318)	(0)	318
LV Networks		-	500	500	-	-	167	(167)	(0)	500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	9,438	9,438	-	-	3,146	3,146	100.0%	9,438
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	1,733	1,733	-	-	578	(578)	(0)	1,733
Pump Stations		-	650	650	-	-	217	(217)	(0)	650
Water Treatment Works		-	7,055	7,055	-	-	2,352	(2,352)	(0)	7,055
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	3,146	-	-	-	-	-	3,146
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	3,146	-	-	-	-	-	3,146
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	-	3,750	4,718	-	-	2,218	2,218	100.0%	4,718
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	3,750	4,718	-	-	2,218	2,218	100.0%	4,718
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	3,750	4,718	-	-	2,218	(2,218)	(0)	4,718
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	22,987	-	-	120	456	-	(456)	#DIV/0!	-
Monuments	22,987	-	-	120	456	-	456	#DIV/0!	-
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	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	500	500	-	-	167	167	100.0%	500	
Computer Equipment	-	500	500	-	-	167	(167)	(0)	500	
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	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	22,987	64,101	70,987	120	456	25,107	24,651	98.2%	70,987

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 - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,982	7,527	7,427	380	1,405	2,400	1,004	41.7%	7,427
Roads Infrastructure		311	320	320	52	152	107	(46)	-42.7%	320
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		311	320	320	52	152	107	46	0	320
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,098	2,255	2,155	177	315	652	337	51.7%	2,155
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2,015	2,130	2,030	177	280	610	(330)	(0)	2,030
LV Networks		83	125	125	-	35	42	(7)	(0)	125
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,382	3,930	3,930	138	752	1,310	558	42.8%	3,930
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,364	2,330	2,330	1	103	777	(673)	(0)	2,330
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1,017	1,600	1,600	137	649	533	116	0	1,600
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sewerage Infrastructure		175	1,020	1,020	13	185	340	155	45.4%	1,020
Pump Station		-	-	-	-	-	-	-	-	-
Retriculation		-	600	600	-	-	200	(200)	(0)	600
Waste Water Treatment Works		175	420	420	13	185	140	45	0	420
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		17	2	2	-	-	1	1	100.0%	2
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		17	2	2	-	-	1	(1)	(0)	2

Community Assets	476	1,207	1,207	22	132	402	270	67.1%	1,207
Community Facilities	82	410	410	-	28	137	108	79.3%	410
Halls	-	-	-	-	0	-	0	ND/V/O!	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	45	200	200	-	28	67	(39)	(0)	200
Cemeteries/Crematoria	37	210	210	-	-	70	(70)	(0)	210
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	394	797	797	22	104	265	162	60.9%	797
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	394	797	797	22	104	265	(162)	(0)	797
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	138	792	792	18	98	264	166	63.1%	792
Operational Buildings	138	792	792	18	98	264	166	63.1%	792
Municipal Offices	113	732	732	16	95	244	(149)	(0)	732
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	24	60	60	2	2	20	(18)	(0)	60
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	19	55	55	15	16	18	2	10.4%	55	
Computer Equipment	19	55	55	15	16	18	(2)	(0)	55	
Furniture and Office Equipment	85	229	229	-	-	76	76	100.0%	229	
Furniture and Office Equipment	85	229	229	-	-	76	(76)	(0)	229	
Machinery and Equipment	6	57	57	3	3	19	16	86.5%	57	
Machinery and Equipment	6	57	57	3	3	19	(16)	(0)	57	
Transport Assets	27	5,000	5,000	265	858	1,667	808	48.5%	5,000	
Transport Assets	27	5,000	5,000	265	858	1,667	(808)	(0)	5,000	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	5,733	14,866	14,766	702	2,512	4,855	2,344	48.3%	14,766

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 BC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 - October

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2024/24	Budget Year 2025/25	
R thousands		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																	
Property rates		12,425	13,922	8,163	10,376	10,736	10,736	10,736	10,736	10,736	10,736	10,736	10,736	128,832	136,562	144,756	
Service charges - Electricity revenue		41,899	39,994	34,363	43,728	32,771	32,771	32,771	32,771	32,771	32,771	32,771	32,771	303,256	440,020	492,382	
Service charges - Water revenue		6,464	5,586	4,591	6,828	5,972	5,972	5,972	5,972	5,972	5,972	5,972	5,972	71,806	73,206	77,604	
Service charges - Waste Water Management		4,329	4,310	3,440	5,021	3,918	3,918	3,918	3,918	3,918	3,918	3,918	3,918	47,019	49,797	52,740	
Service charges - Waste Management		3,391	3,445	2,721	3,967	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	43,878	45,739	47,819	
Rental of facilities and equipment		1,024	499	306	606	372	372	372	372	372	372	372	372	4,467	4,666	4,888	
Interest earned - external investments		279	281	229	320	267	267	267	267	267	267	267	267	3,200	3,300	3,400	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		115	83	146	190	507	507	507	507	507	507	507	507	6,067	6,601	7,117	
Licences and permits		189	159	231	221	171	171	171	171	171	171	171	171	2,067	2,156	2,260	
Agency services		221	257	274	251	238	238	238	238	238	238	238	238	2,861	3,004	3,156	
Transfers and Subsidies - Operational		51,894	3,501	2	147	1,566	38,920	1,566	1,566	38,920	1,566	1,566	1,566	143,219	148,814	161,701	
Other revenue		(665)	2,955	5,587	13,336	867	867	867	867	867	867	867	867	10,402	10,943	11,506	
Cash Receipts by Source		121,565	74,983	66,845	84,988	61,833	98,387	61,833	61,833	98,387	61,833	61,833	61,833	956,844	924,796	1,009,329	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National /		18,888	-	14,139	15,000	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	63,775	51,856	68,023	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		148,453	74,983	74,184	99,988	66,348	183,711	66,348	66,348	183,711	66,348	66,348	66,348	920,719	976,654	1,077,352	
Cash Payments by Type																	
Employee related costs		-	-	-	-	29,708	29,708	29,708	29,708	29,708	29,708	29,708	29,708	366,497	372,634	380,694	
Remuneration of councillors		-	-	-	-	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	13,834	14,508	15,216	
Interest		-	-	-	-	920	920	920	920	920	920	920	920	11,037	9,224	7,583	
Bulk purchases - Electricity		36,862	38,189	53,571	25,359	27,772	27,772	27,772	27,772	27,772	27,772	27,772	27,772	333,268	380,167	426,614	
Acquisitions - water & other inventory		829	47	745	2,514	833	833	833	833	833	833	833	833	10,000	11,500	12,000	
Contracted services		-	-	-	-	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	30,566	29,144	26,774	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		12,389	5,064	7,482	8,526	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	63,800	66,275	70,291	
Cash Payments by Type		50,871	43,299	61,796	36,398	68,240	68,240	68,240	68,240	68,240	68,240	68,240	68,240	676,982	683,442	691,672	
Other Cash Flows/Payments by Type																	
Capital assets		12,490	3,092	7,675	5,233	9,493	7,420	10,574	7,198	7,198	7,198	7,198	7,198	99,713	73,303	85,033	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		4,252	732	0	180	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		66,813	47,124	69,471	41,791	77,742	75,678	78,822	75,447	75,447	75,447	75,447	75,447	918,704	956,745	1,036,995	
NET INCREASE/(DECREASE) IN CASH HELD		73,640	27,684	4,711	58,198	(11,394)	28,042	(12,473)	(9,099)	28,264	(9,099)	(9,099)	(9,099)	2,814	19,989	41,247	
Cash/cash equivalents at the month/year beginning		48,574	122,214	150,083	154,794	212,982	201,588	229,630	217,155	208,055	236,319	227,220	218,121	48,574	50,588	70,496	
Cash/cash equivalents at the month/year end		122,214	150,083	154,794	212,982	201,588	229,630	217,155	208,055	236,319	227,220	218,121	209,021	50,588	70,496	111,745	

The table indicates the monthly cash flow position of the municipality. For July 2024 - June 2025 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 October 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Dr E Ntoba

Municipal Manager of Dawid Kruiper Municipality (NC087)

13 November 2024

Annexure A: DEBT RELIEF

The Municipality is currently one of the Municipality's that is on the debt relief programme. Below is the letter received from Eskom:



Mr N. Ntoba
Municipal Manager
Dawid Kruiper Local Municipality
Private Bag x8003
UPINGTON
8800

Date: 29 September 2023

Enquiries:
Makungu Ntuna
Tel +27 14 523 7138

Dear Mr. N. Ntoba

APPROVED MUNICIPAL DEBT RELIEF APPLICATION

1. Eskom has received confirmation from National Treasury that your application for Municipal Debt Relief was approved with effect from 01 July 2023.
2. In the circumstance, Eskom would like to confirm the following:
 - 2.1 Your total arrears debt to be transferred to a suspense service agreement with permanent interest suppression is R84 784 788.73 as at the end of March 2023. This value is in line with the section 41 MFMA report and consists of two accounts. This amount will be subject to write-off over 3 years if all conditions are met.
 - 2.2 The interest to be reversed as from 1 April 2023 amounts to R6 718 013.17
 - 2.3 As per the reconciliation of the accounts on 25 September 2023 that includes payment from 1 April 2023 until 25 September 2023, the amount due to check compliance for the 1st month of the debt relief programme is R36 826 746.63 with a due date of 04 October 2023
 - 2.4 Please note – as per debt relief conditions applicable to Eskom, Eskom has 2 months from approval date to process the required adjustments and balance transfers to reflect the debt relief conditions on the bill. During this time, Eskom will be available to provide information and explanations of the bill.
 - 2.5 The municipality shall conclude a new Electricity Supply Agreement (ESA) with Eskom and either party shall have a right to inform National Treasury of the refusal of either party to conclude the ESA.
 - 2.6 Eskom reserves the right to implement its credit control activities due to non-compliance, notwithstanding the note that the municipality has 30 days to rectify any non-compliance. Breach notices will be issued as per our credit control activities on any late and/or non-payment of current accounts.

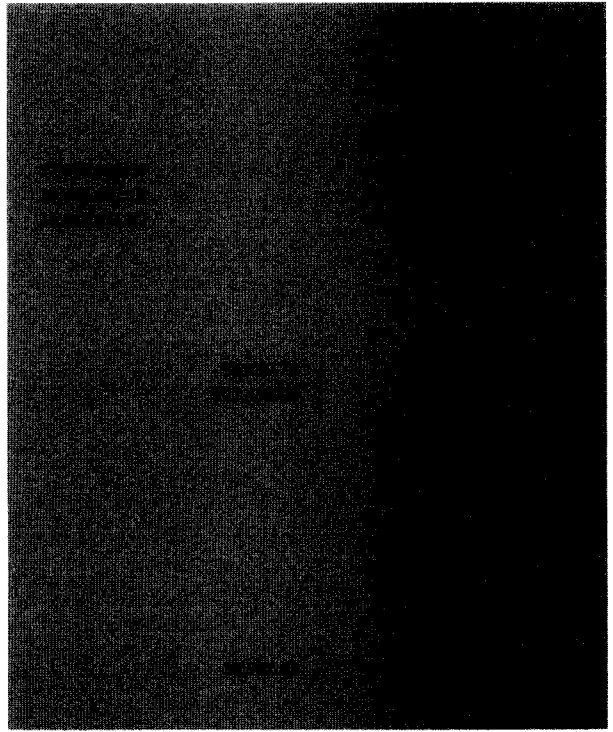
Yours sincerely

Vuyisile Mtshywa
SENIOR MANAGER FINANCE

Eskom Holdings SOC Ltd Reg No 2002/018627/36

The outstanding Eskom debt is being reported to Council on a monthly basis and the proof of payments are uploaded on GoUpload. Below is a breakdown of the current outstanding amount due to Eskom:

		<u>Bulk Account</u>	<u>FBE</u>	<u>Interest</u>	<u>Current Account</u>
Acc Surplus / Defecit	-				
2021/2022	5,087.75				
Jul-22	2,616,845.17				
Aug-22	336,126.48				
Sept-22	100,753.57				
Oct-22	262,232.62				
Nov-22	757,896.97				
Dec-22	17,679,868.01				
Jan-23	20,709,446.40				
Feb-23	22,062,781.51				
Mar-23	-				
Apr-23	-				
May-23	-				
Jun-23	-				
Jul-23	36,489.70				
Aug-23	227,438.05				
Sept-23	766,135.88				
Oct-23	73,047.79				
Nov-23	89,784.60				
Dec-23	75,047.36				
Jan-24	11,317.66				
Feb-24	26,732.59				
Mar-24	100,904.43				
Apr-24	12,720.62				
May-24	14,683.69				
Jun-24	96,658.34				
Jul-24	194,486.26				
Aug-24	17,758.44				
Sept-24	25,528,712.57				
Total	91,792,780.95	58,516,112.51	302,669.18	7,445,286.69	25,528,712.57
Eskom (00146) as per Age Analysis	66,225,326.95				
Difference	25,567,454.00				
	25,567,454.00				
September 24 Bulk Invoice	25,528,712.57				
July 24 FBE Payment	38,741.43				
Difference	(0.00)				



58,516,112.51 302,669.18 7,445,286.69 25,528,712.57

Captured in Period 202410
 Paid 01/10/2024 (EF15797) not reflecting on Eskom invoice - Period 202409

The Municipality is committed to apply with the programme.