DAWID KRUIPER MUNICIPALITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2025

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2025

GENERAL INFORMATION

NATURE OF BUSINESS

Dawid Kruiper Municipality is a local municipality performing the functions as set out in the Constitution (Act no 105 of 1996).

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act (Act no 117 of 1998) and are classified as a medium capacity municipality.

JURISDICTION

The Dawid Kruiper Municipality includes the following areas:

Upington	Welkom	Swartkopdam	Lambrechtsdrift
Leerkrans	Philandersbron	Rietfontein	Sesbrugge
Kalksloot	Noenieput	Askham	Klein Mier
Karos	Andriesvale	Loubos	Groot Mier

The total population of Dawid Kruiper Municipality is 100 497 (STATS 2011 for //Khara Hais Local Municipality and Mier Local Municipality) and the jurisdiction size is 44 231 km^2.

MEMBERS OF COUNCIL:

D Kazi	Executive Mayor
M Dodds	Speaker
M Andreas	Member of Executive Committee
E Mnyaka	Member of Executive Committee
F Olifant	Member of Executive Committee
S Beukes	Member of Executive Committee
A Visser	Member of Executive Committee
S M Links	Member of Executive Committee
M September	Section 79 Chairperson
S Abel	Councillor
E Groenewaldt	Councillor
N Joodt	Councillor
G George	Councillor
S Komazi	Councillor
Z Maasdorp	Councillor
F Kefu	Councillor
F Basson	Councillor
P George	Councillor
J Assegaai	Councillor
P T van der Steen	Councillor
A A van Zyl	Councillor
D Visagie	Councillor
S Sandlana	Councillor
J C Esau	Councillor
J H Opperman	Councillor
M Eiman	Councillor
G Gewers	Councillor
RBF Saal	Councillor
E Strauss	Councillor
M Titus	Councillor
H Roux	Councillor
N Skei	Councillor
W Peterson	Councillor

SENIOR MANAGEMENT:

Municipal Manager:	Dr E Ntoba
Director: Corporate Services:	C M Newman
Chief Financial Officer:	R F Strauss
Director: Community Services:	Vacant
Director: Electro-Mechanical Services:	Vacant
Director: Civil Engineering Services:	Vacant
Director: Planning and Development Services:	C W Geldenhuys

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2025

GENERAL INFORMATION

GRADING OF LOCAL AUTHORITY:	Grade 4
AUDITORS:	Auditor-General (Northern Cape)
PRIMARY BANKERS:	ABSA Bank Ltd

RELEVANT LEGISLATION:

Municipal Finance Management Act (Act no 56 of 2003)
Division of Revenue Act
The Income Tax Act
Value Added Tax Act
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Planning and Performance Management Regulations
Water Services Act (Act no 108 of 1997)
Housing Act (Act no 107 of 1997)
Municipal Property Rates Act (Act no 6 of 2004)
Electricity Act (Act no 41 of 1987)
Skills Development Levies Act (Act no 9 of 1999)
Employment Equity Act (Act no 55 of 1998)
Unemployment Insurance Act (Act no 30 of 1966)
Basic Conditions of Employment Act (Act no 75 of 1997)
Supply Chain Management Regulations, 2005
Collective Agreements
Infrastructure Grants
SALBC Leave Regulations

PHYSICAL ADDRESS:	Civic Centre Market Street Upington 8800
POSTAL ADDRESS:	Private Bag X6003 Upington 8800
TELEPHONE NUMBER:	(054) 338 7000
WEBSITE:	www.dkm.gov.za

EMAIL ADDRESSES:	
Municipal Manager	elias.ntoba@dkm.gov.za
Chief Financial Officer	ruaan.strauss@dkm.gov.za

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2025

GENERAL INFORMATION

Approval of financial statements for the Year ended 30 June 2025.

I am responsible for the preparation of these annual financial statements in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in note 32 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Dr E Ntoba
Municipal Manager

Date

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2025

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DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2025

	Note	2025 Restated R	2025 Original R	2024 Restated R	2024 Audited R
ASSETS					
Non-current assets		**2,312,549,975**	**2,311,963,312**	**2,391,924,306**	**2,876,776,503**
Property, plant and equipment	1.1	1,737,773,405	1,737,182,906	1,789,934,150	1,778,183,207
Intangible assets	1.2	6,615,563	6,615,563	7,531,547	7,531,547
Investment Property	1.3	563,651,532	563,655,367	589,949,134	1,086,552,273
Heritage Assets	1.4	4,509,475	4,509,475	4,509,475	4,509,475
Current assets		**328,384,504**	**327,504,530**	**282,263,654**	**284,076,947**
Inventory	2	11,083,850	11,083,850	11,808,256	11,808,256
Trade Receivables from Exchange Transactions	3	220,085,691	219,205,717	195,029,964	195,756,274
Trade receivables from non-exchange transactions	3	28,966,726	28,966,726	26,851,344	27,938,326
Cash and Cash Equivalents	5	65,377,923	65,377,923	48,574,090	48,574,090
Unpaid Conditional Grants and Receipts	6	2,870,315	2,870,315	-	-
TOTAL ASSETS		**2,640,934,479**	**2,639,467,841**	**2,674,187,960**	**3,160,853,450**
NET ASSETS AND LIABILITIES					
Non-current liabilities		**268,659,004**	**268,659,004**	**285,257,499**	**285,257,499**
Non-Current Borrowings	7	36,678,004	36,678,004	53,297,336	53,297,336
Non-Current Employee Benefits	8	137,151,181	137,151,181	136,868,588	136,868,587
Non-Current Provisions	9	73,240,346	73,240,346	53,903,814	53,903,814.42
Non-Current Trade and Other Payables	10	21,589,474	21,589,474	41,187,761	41,187,761.13
Current liabilities		**350,730,765**	**351,257,154**	**322,470,045**	**305,821,076**
Current Portion of Non-Current Borrowings	7	16,432,533	16,432,533	19,081,038	19,081,038
Consumer Deposits	11	17,786,448	17,786,448	17,000,281	17,000,281
Current Employee Benefits	8	7,315,752	7,315,752	7,089,611	7,089,611
Provisions	12	58,115,917	58,115,917	53,550,957	53,550,957
Trade and Other Payables from Exchange Transactions	13	215,360,254	215,886,644	210,978,343	194,155,676
Trade and Other Payables from Non-Exchange Transactions:					
Unspent Conditional Grants and Receipts	14	19,154,793	19,154,793	5,526,388	5,526,388
Taxes	15	16,565,067	16,565,067	9,243,426	9,417,124
Net assets		**2,021,544,711**	**2,019,551,684**	**2,066,460,416**	**2,569,774,874**
Accumulated Surplus	16	2,021,544,711	2,019,551,684	2,066,460,416	2,569,774,874
TOTAL NET ASSETS AND LIABILITIES		**2,640,934,479**	**2,639,467,842**	**2,674,187,960**	**3,160,853,449**

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Restated R	2025 Original R	2024 Restated R	2024 Audited R
REVENUE					
Revenue from Non-Exchange Transactions		**368,936,893**	**368,936,893**	**362,921,191**	**363,063,635**
Taxation Revenue		**156,858,766**	**156,858,766**	**143,963,263**	**144,090,085**
Property rates	17	156,858,766	156,858,766	143,963,263	144,090,085
Transfer Revenue		**174,815,354**	**174,815,354**	**198,600,652**	**198,600,652**
Government grants, donations and subsidies	18	174,815,354	174,815,354	187,368,345	187,368,345
Municipal Debt Relief - In kind	18	-	-	11,232,308	11,232,308
Other Revenue		**37,262,773**	**37,262,773**	**20,357,277**	**20,372,898**
Availability Charges		3,320,240	3,320,240	2,467,154	2,471,882
Fines, Penalties and Forfeits	19	8,533,524	8,533,524	5,160,302	5,160,302
Interest Earned - Outstanding Receivables		4,432,570	4,432,570	3,740,009	3,750,902
Licences and Permits	20	2,193,115	2,193,115	1,884,179	1,884,179
Operational Revenue	21	18,783,323	18,783,323	7,105,632	7,105,632
Revenue from Exchange Transactions		**688,414,426**	**687,008,063**	**610,924,439**	**611,233,023**
Agency Services		2,530,593	2,530,593	2,515,461	2,515,461
Interest Earned - External Investments		4,992,181	4,992,181	3,337,940	3,337,940
Interest Earned - Outstanding Receivables		19,336,037	19,336,037	13,541,477	13,558,063
Operational Revenue	22	2,434,719	2,434,719	2,344,253	2,344,253
Rental from Fixed Assets	23	7,461,057	7,461,057	7,090,648	7,059,735
Sale of Goods and Rendering of Services	24	10,838,073	10,838,073	9,361,554	9,368,806
Service Charges	25	640,821,765	639,415,402	572,733,106	573,048,764
TOTAL REVENUE		**1,057,351,319**	**1,055,944,955**	**973,845,631**	**974,296,658**
EXPENDITURE		**962,069,103**	**962,646,602**	**888,891,717**	**882,714,668**
Bad Debts Written Off		3,300,076	3,300,076	4,311,032	4,311,032
Bulk Purchases	26	342,925,790	342,925,790	287,830,726	287,830,726
Contracted Services	27	23,149,367	23,149,367	18,079,427	18,053,357
Depreciation and Amortisation	28	85,016,983	85,594,481	77,895,434	77,895,434
Employee related costs	29	352,873,517	352,873,517	351,023,818	351,023,818
Finance Costs	30	17,670,818	17,670,818	24,495,817	24,495,043
Inventory Consumed	31	69,758,715	69,758,715	61,941,043	61,620,502
Remuneration of councillors	32	13,838,035	13,838,035	13,191,233	13,191,233
Operational Cost	33	53,264,066	53,264,066	48,919,753	43,090,089
Transfers and Subsidies	34	271,737	271,737	1,203,435	1,203,435
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR		**95,282,215**	**93,298,353**	**84,953,914**	**91,581,990**
Gains / (Loss) on Inventory		(21,147)	(21,147)	(831,115)	(831,115)
Reversal of Impairment Loss / (Impairment Loss) on Receivables		(75,551,978)	(75,551,978)	(39,817,878)	(39,817,878)
Gains / (Loss) on Sale of Assets		(10,794,719)	(10,794,719)	7,426,142	11,823,828
Reversal of Impairment Loss / (Impairment Loss) on Assets		(8,704,836)	(8,704,836)	-	-
Profit / (Loss) on Fair Value Adjustments		(26,253,691)	(26,253,691)	12,311,593	27,010,443
Profit / (Loss) from Discontinued Operations			-		-
Water Losses		(18,871,547)	(18,871,547)	(21,552,184)	(21,552,184)
NET SURPLUS / (DEFICIT) FOR THE YEAR		**(44,915,704)**	**(46,899,566)**	**42,490,471**	**68,215,085**

DAWID KRUIPER MUNICIPALITY

Statement of Changes in Net Assets for the Year Ended 30 June 2025

	Accumulated Surplus	Total
	R	R
2022		
Balance at 30 June 2023	2,501,559,788	**2,501,559,788**
Prior Year correction of errors 36.07	(477,589,845)	**(477,589,845)**
Restated Balance	**2,023,969,944**	**2,023,969,944**
Surplus / Deficit) for the Year)	42,490,471	**42,490,471**
Restated Balance 30 June 2024	**2,066,460,415**	**2,066,460,415**
Surplus / (Deficit) for the Year	(44,915,704)	**(44,915,704)**
Balance at 30 June 2025	**2,021,544,711**	**2,021,544,711**

DAWID KRUIPER MUNICIPALITY

Cash Flow Statement for the Year Ended 30 June 2025

	Note	2025 R	2024 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other	35.2	752,315,468	653,519,495
Government Grants and Subsidies - Operational	35.3	138,462,951	133,526,235
Government Grants and Subsidies - Capital	35.4	47,110,493	51,705,034
Interest	35.5	8,714,087	6,278,703
Increase / (Decrease) in Consumer Deposits	35.1	786,166	127,056
Payments			
Suppliers and employees	35.6	(850,145,196)	(728,318,286)
Transfers and Grants	35.7	(271,737)	(1,203,435)
Finance Costs	35.8	(8,179,880)	(9,429,207)
Net Cash flow from operating activities	35.1	**88,792,352**	**106,205,596**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	1.1	(54,256,953)	(87,886,839)
Purchase of Intangible assets	1.2	-	-
Purchase of Investment Property	1.3	-	-
Proceeds on Disposal of Assets		1,536,272	13,802,722
Net Cash From Investing Activities		**(52,720,681)**	**(74,084,117)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans Repaid		(19,267,837)	(16,541,973)
Net Cash From Financing Activities		**(19,267,837)**	**(16,541,973)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS FROM ACTIVITIES		**16,803,834**	**15,579,506**
Cash and cash equivalents at the beginning of the Year		48,574,089	32,994,584
Cash and cash equivalents at the end of the Year	35.9	65,377,923	48,574,090
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		**16,803,833**	**15,579,506**

The difference between the Purchase of the Intangible Assets in note 1.2 and the amount disclosed in the cash flow statement is due to outstanding capital suppliers being deducted from purchases of Intangible Assets.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2025

	2025 Original Approved Budget R	2025 Adjustments R	2025 Final Approved Budget R	2025 Final Year-End Budget R	2025 Final Year-End Actuals R	2025 Variance R	Explanations for material variances
ASSETS							
Current Assets							
Cash and cash equivalents	33,194,797	1,932,014	35,126,811	35,126,811	65,377,923	30,251,112	R 30 million of debtors with credit balances where invested.
Trade and other Receivables from exchange Transactions	191,828,793	50,273,042	242,101,835	242,101,835	220,085,691	(22,016,144)	Increase in service charges billed resulting in more cash collected.
Receivables from non-exchange transactions	36,604,624	4,125,364	40,729,988	40,729,988	28,966,726	(11,763,262)	Increase in provision for bad debts resulting in decrease of outstanding receivables from non-exchange transactions
Inventory	11,774,029	59,573	11,833,602	11,833,602	11,083,850	(749,752)	Less stock on year-end than budgeted
VAT	24,845,354	4,826,878	29,672,233	29,672,233	-	(29,672,233)	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Other current assets	309,140	(13,896)	295,245	295,245	2,870,315	2,575,070	Unpaid Grants on multi-year projects
Total Current Assets	**298,556,737**	**61,202,976**	**359,759,713**	**359,759,713**	**328,384,504**	**(31,375,209)**	
Non Current Assets							
Investment property	1,080,261,633	26,290,640	1,106,552,273	1,106,552,273	563,651,532	(542,900,741)	Restatement of Investment Property to resolve qualification
Property, plant and equipment	1,758,588,068	24,582,052	1,783,170,120	1,783,170,120	1,737,773,405	(45,396,716)	Capital projects not yet completed
Heritage Assets	4,509,475	-	4,509,475	4,509,475	4,509,475	-	No movement
Intangible	7,527,799	(477,676)	7,050,123	7,050,123	6,615,563	(434,560)	Amortisation for the year
Total Non Current Assets	**2,850,886,976**	**50,395,017**	**2,901,281,992**	**2,901,281,992**	**2,312,549,975**	**(588,732,017)**	
TOTAL ASSETS	**3,149,443,713**	**111,597,992**	**3,261,041,705**	**3,261,041,705**	**2,640,934,479**	**(620,107,226)**	
LIABILITIES							
Current Liabilities							
Financial liabilities	-	2,743,895	2,743,895	2,743,895	16,432,533	13,688,639	Amount was budgeted as part of Non-Current Liabilities
Consumer deposits	16,873,225	127,056	17,000,281	17,000,281	17,786,448	786,167	Normal fluctuations on deposits within a financial Year
Trade and other payables from exchange transactions	224,651,474	(32,085,894)	192,565,579	192,565,579	215,360,254	22,794,675	Increase in short-term portion of Eskom Debt Relief
Trade and other payables from non-exchange transactions	200,000	267,887	467,887	467,887	19,154,793	18,686,906	Unspent portion of NDPG
Provisions	2,886,432	37,316,463	40,202,895	40,202,895	58,115,917	17,913,022	Short-Term portion budgeted as part of Non-Current Provisions
VAT	33,635,024	5,454,333	39,089,357	39,089,357	16,565,067	(22,524,290)	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Other current liabilities	-	-	-	-	7,315,752	7,315,752	Short-Term portion budgeted as part of Non-Current Employee Benefits
Total Current Liabilities	**278,246,156**	**13,823,738**	**292,069,894**	**292,069,894**	**350,730,765**	**58,660,871**	
Non Current Liabilities							
Financial liabilities	94,732,755	24,965,286	119,698,040	119,698,040	36,678,004	(83,020,037)	Short-term portion was budgeted as part of Non-Current Portion and budgeted for finance lease and after reviewing SLA it was operational expenditure
Provisions	10,812,500	83,924,959	94,737,459	94,737,459	73,240,346	(21,497,113)	Short-Term portion budgeted as part of Non-Current Provisions
Long term Trade and Other Payables	-	3,900,000	3,900,000	3,900,000	21,589,474	17,689,474	Eskom Debt Relief initially budgeted as part Borrowing
Other non-current liabilities	92,586,000	14,382,665	106,968,664	106,968,664	137,151,181	30,182,516	Municipal Debt Relief budgeted under Non-Current Trade and Other Payables and increase in PEMA & LSA assessments.
Total Non Current Liabilities	**198,131,254**	**127,172,910**	**325,304,164**	**325,304,164**	**268,659,004**	**(56,645,160)**	
TOTAL LIABILITIES	**476,377,410**	**140,996,648**	**617,374,058**	**617,374,058**	**619,389,769**	**2,015,711**	
NET ASSETS	**2,673,066,304**	**(29,398,656)**	**2,643,667,647**	**2,643,667,647**	**2,021,544,711**	**(622,122,937)**	
COMMUNITY WEALTH / EQUITY							
Accumulated Surplus	**2,673,066,304**	**(29,398,657)**	**2,643,667,647**	**2,643,667,647**	**2,021,544,711**	**(622,122,936)**	Decrease due to restatement of Investment Property to resolve qualification
TOTAL COMMUNITY WEALTH / EQUITY	**2,673,066,304**	**(29,398,657)**	**2,643,667,647**	**2,643,667,647**	**2,021,544,711**	**(622,122,936)**	

The municipality's budget was prepared for the Year 1 July 2024 - 30 June 2025 on the accrual basis.

On the adjustment budget there was a linkage error resulting B6 being inbalance. This was due to Eskom Debt Relief's guids that did not linked correctly to Non-Current Liabilities. Munsoft corrected the link and a new adjustment budget document was

Taxes is budgeted under mSCOA as current assets and current liabilities. In GRAP we only disclosed the amount payable or receivable under the disclosure of either current liabilities of current assets. This is a reclassification for budget and comparison purposes. No virement was done.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

	2025 Year-End Actuals R	2025 Final Budget R	2025 Variance R	Explanations - Material Variances
REVENUE BY SOURCE				
EXCHANGE REVENUE	**688,414,426**	**682,338,678**	**6,075,748**	
Service charges - Electricity	438,441,339	438,639,586	(198,247)	Increase in electricity billed due to less loadshedding
Service charges - Water	92,271,284	89,125,711	3,145,573	Increase in debtors being billed flat rate resulting in increase in revenue billed.
Service charges - Waste Water Management	57,423,155	57,454,685	(31,530)	Immaterial difference
Service charges - Waste Management	52,685,987	52,747,073	(61,086)	Immaterial difference
Sale of Goods and Rendering of Service	10,838,073	10,257,955	580,118	Ad-hoc Revenue
Agency services	2,530,593	2,420,000	110,593	More collected than budgeted
Interest earned from Receivables	19,336,037	18,240,093	1,095,944	Increase in outstanding debt resulting in more interest being levied
Interest earned from Current and Non-Current Assets	4,992,181	4,300,100	692,081	Increase in investments resulting in more interest received
Rental from Fixed Assets	7,461,057	6,150,330	1,310,727	Increase in revenue billed
Operational Revenue	2,434,719	3,003,145	(568,426)	Ad-hoc Revenue
NON-EXCHANGE REVENUE	**332,584,490**	**372,655,850**	**(40,071,360)**	
Property rates	156,858,766	149,947,269	6,911,497	Supplementary valuation roll implemented
Fines, penalties and forfeits	8,533,524	4,894,000	3,639,524	Building fines implemented, increase in traffic and law enforcement fines
Licences and permits	2,193,115	2,183,402	9,713	Immaterial
Transfers and subsidies - Operational	138,462,951	142,121,362	(3,658,411)	Unspent NDPG
Interest	4,432,570	4,200,000	232,570	Increase in outstanding debtors resulting in more interest being levied
Operational Revenue	22,103,563	22,039,817	63,746	Eskom Debt Relief
Gains on disposal of Assets	-	2,770,000	(2,770,000)	No gain realised. Sales recorded as losses
Other Gains	-	44,500,000	(44,500,000)	Decrease in fair value adjustment
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**1,020,998,916**	**1,054,994,528**	**(33,995,612)**	

EXPENDITURE BY TYPE				
Employee related costs	352,873,517	373,254,756	(20,381,239)	Due to expenditure transferred to inventory consumed
Remuneration of councillors	13,838,035	14,163,554	(325,519)	Budgeted increase for remuneration more than percentage gazetted
Bulk purchases - electricity	342,925,790	351,000,000	(8,074,210)	Decrease in distribution losses
Inventory Consumed	69,758,715	59,063,906	10,694,809	Due to expenditure transferred to inventory consumed
Debt impairment	75,551,978	17,500,000	58,051,978	Increase in provision for bad debts resulting in decrease of outstanding receivables from non-exchange transactions
Depreciation and asset amoritisation	85,016,983	90,729,827	(5,712,844)	Due to expenditure transferred to inventory consumed and capital projects completed before year-end and being depreciated
Interest	17,670,818	20,125,000	(2,454,182)	Decrease in Repo Rates
Contracted services	23,149,367	39,486,209	(16,336,842)	Due to actual expenditure for forensic investigations, legal costs and laboratory services being less than budgeted figures.
Transfers and subsidies	271,737	312,000	(40,263)	Ad-hoc expenditure for replacement of ready boards
Irrecoverable debts written off	3,300,076	8,120,000	(4,819,924)	Decrease in traffic fines being written off
Operational costs	53,264,066	59,915,186	(6,651,120)	License fees, bank charges and tracking budgeted but less than 50% of budgeted amount was spent
Losses on disposal of Assets	10,794,719	17,000,000	(6,205,281)	Amount budgeted for more than actual
Other Losses	53,851,222	1,000	53,850,222	Losses on fair value adjustment, impairment and inventory.
TOTAL EXPENDITURE	**1,102,267,022**	**1,050,671,438**	**51,595,584**	
SURPLUS / (DEFICIT)	**(81,268,107)**	**4,323,090**	**(85,591,197)**	
Transfers and subsidies - capital (monetary allocations)	36,352,403	65,438,557	(29,086,154)	NDPG unspent at Year-end
Transfers and subsidies - capital (in-kind - all)	-	-	-	
SURPLUS / (DEFICIT) FOR THE Year	**(44,915,704)**	**69,761,647**	**(114,677,351)**	

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

	2025 Original Approved Budget R	2025 Adjustments R	2025 Final Approved Budget R	2025 Final Virements R	2025 Final Year-End Budget R
REVENUE BY SOURCE					
EXCHANGE REVENUE	**657,219,161**	**43,897,718**	**701,116,879**	**(18,778,201)**	**682,338,678**
Service charges - Electricity	421,479,728	17,159,858	438,639,586	-	438,639,586
Service charges - Water	81,614,900	7,510,811	89,125,711	-	89,125,711
Service charges - Waste Water Management	55,350,650	2,104,035	57,454,685	-	57,454,685
Service charges - Waste Management	52,864,817	(117,744)	52,747,073	-	52,747,073
Sale of Goods and Rendering of Service	8,708,720	1,549,235	10,257,955	-	10,257,955
Agency services	2,861,250	(441,250)	2,420,000	-	2,420,000
Interest earned from Receivables	23,100,000	(4,859,907)	18,240,093	-	18,240,093
Interest earned from Current and Non-Current Assets	3,200,000	1,100,100	4,300,100	-	4,300,100
Rental from Fixed Assets	6,083,611	66,719	6,150,330	-	6,150,330
Operational Revenue	1,955,485	19,825,861	21,781,346	(18,778,201)	3,003,145
NON-EXCHANGE REVENUE	**351,566,155**	**2,311,494**	**353,877,649**	**18,778,201**	**372,655,850**
Property rates	148,082,763	1,864,506	149,947,269	-	149,947,269
Fines, penalties and forfeits	6,766,849	(1,872,849)	4,894,000	-	4,894,000
Licences and permits	2,057,108	126,294	2,183,402	-	2,183,402
Transfers and subsidies - Operational	143,219,435	(1,098,073)	142,121,362	-	142,121,362
Interest	3,180,000	1,020,000	4,200,000	-	4,200,000
Operational Revenue	1,260,000	2,001,616	3,261,616	18,778,201	22,039,817
Gains on disposal of Assets	2,500,000	270,000	2,770,000	-	2,770,000
Other Gains	44,500,000	-	44,500,000	-	44,500,000
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**1,008,785,316**	**46,209,212**	**1,054,994,528**	**-**	**1,054,994,528**
EXPENDITURE BY TYPE					
Employee related costs	371,649,034	(1,430,052)	370,218,982	3,035,774	373,254,756
Remuneration of councillors	13,833,502	330,052	14,163,554	-	14,163,554
Bulk purchases - electricity	333,258,240	17,741,760	351,000,000	-	351,000,000

Inventory Consumed	54,624,500	4,642,406	59,266,906	(203,000)	59,063,906
Debt impairment	17,500,000	-	17,500,000	-	17,500,000
Depreciation and asset amoritisation	90,729,827	-	90,729,827	-	90,729,827
Interest	17,037,477	3,087,523	20,125,000	-	20,125,000
Contracted services	30,566,000	8,653,919	39,219,919	266,290	39,486,209
Transfers and subsidies	112,000	200,000	312,000	-	312,000
Irrecoverable debts written off	8,300,000	(180,000)	8,120,000	-	8,120,000
Operational costs	61,487,757	1,526,493	63,014,250	(3,099,064)	59,915,186
Losses on disposal of Assets	17,000,000	-	17,000,000	-	17,000,000
Other Losses	-	1,000	1,000	-	1,000
TOTAL EXPENDITURE	**1,016,098,337**	**34,573,101**	**1,050,671,438**	**-**	**1,050,671,438**
SURPLUS / (DEFICIT)	**(7,313,021)**	**11,636,111**	**4,323,090**	**-**	**4,323,090**
Transfers and subsidies - capital (monetary allocations)	63,774,565	1,663,992	65,438,557	-	65,438,557
SURPLUS / (DEFICIT) FOR THE Year	**56,461,544**	**13,300,103**	**69,761,647**	**-**	**69,761,647**

The municipality's budget was prepared for the Year 1 July 2024 - 30 June 2025 on the accrual basis.

Debt Relief is budgeted under mSCOA as Operational Revenue from Exchange Transactions as a discount received. The amount budgeted was: R 18.778 million. In terms of GRAP this amount must be disclosed as part of Operational Revenue from Non-Exchange Transactions. No mSCOA guid under Operational Revenue from Non-Exchange Revenue to budget this on, although the Circular states that is a Non-Exchange Transaction. This is a reclassification for budget and comparison purposes. No virement was done.

On the adjustment budget there was a linkage error between expenditure by type. It did not have an impact on the total expenditure budgeted.. This was corrected by Munsoft and new adjustment document was generated. No changes were made on budgeted figures on the financial system.

Skills Development Levy is budgeted under mSCOA as Operational Expenditure. The amount budgeted was: R 3.036 million. In terms of GRAP this amount must be disclosed as part of Employee Related Costs. This is a reclassification for budget and comparison purposes. No virement was done.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

	2025 Original Approved Budget R	2025 Adjustments R	2025 Final Approved Budget R	2025 Final Year-End Budget R	2025 Financial Year-End Actual R	2025 Variance R	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts	**920,718,688**	**57,903,631**	**978,622,319**	**978,622,319**	**946,602,999**	**(32,019,320)**	
Property rates	128,832,004	12,733,565	141,565,569	141,565,569	156,858,766	15,293,197	Implementation of supplementary valution roll
Service charges	555,818,958	23,658,922	579,477,880	579,477,880	558,145,380	(21,332,500)	Decrease in provision of unsold electricity
Other revenue	25,873,726	19,645,225	45,518,951	45,518,951	37,311,322	(8,207,629)	Ad-hoc Revenue
Government - operating	143,219,435	(898,073)	142,321,362	142,321,362	138,462,951	(3,858,411)	Unspent NDPG
Government - capital	63,774,565	1,663,992	65,438,557	65,438,557	47,110,493	(18,328,064)	Unspent NDPG
Interest	3,200,000	1,100,000	4,300,000	4,300,000	8,714,087	4,414,087	In terms of mSCOA interest on receivables was not part of cash flow, The inclusion of interest was changed during version 6.8
Payments							
Suppliers and employees	(807,954,033)	(51,581,868)	(859,535,901)	(859,535,901)	(850,145,196)	9,390,705	Increase in outstanding creditors at year-end
Finance charges	(11,037,477)	2,016,966	(9,020,511)	(9,020,511)	(8,179,880)	840,631	Decrease of repro rates
Transfers and grants	-	-	-	-	(271,737)	(271,737)	Was budgeted as part of suppliers
NET CASH FROM / (USED) OPERATING ACTIVITIES	**101,727,178**	**8,338,729**	**110,065,907**	**110,065,907**	**88,006,185**	**(22,059,722)**	
CASH FLOW FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	270,000	270,000	270,000	1,536,272	1,266,272	Increase in proceeds on PPE
Decrease / (Increase) in non-current debtors	-	270,000	270,000	270,000	-	(270,000)	The Municipality does not have any non-current debtors
Payments							
Capital assets	(86,374,465)	(23,360,851)	(109,735,316)	(109,735,316)	(54,256,953)	55,478,363	Capital projects under construction
NET CASH FROM / (USED) INVESTING ACTIVITIES	**(86,374,465)**	**(23,090,851)**	**(109,195,316)**	**(109,195,316)**	**(52,720,681)**	**56,474,635**	
CASH FLOW FROM FINANCING ACTIVITIES							
Receipts							
Borrowing long term / refinancing	-	20,000,000	20,000,000	20,000,000	-	(20,000,000)	Amount budgeted reviewed and did not meet the definition of capital borrowing.
Increase (decrease) in consumer deposits	-	-	-	-	786,166	786,166	Normal fluctuations on deposits within a financial Year
Payments							
Repayment of borrowing	-	-	-	-	(19,267,837)	(19,267,837)	Amount budgeted as part of Non-Current Borrowings
NET CASH FROM / (USED) FINANCING ACTIVITIES	**-**	**20,000,000**	**20,000,000**	**20,000,000**	**(18,481,671)**	**(38,481,671)**	
NET INCREASE / (DECREASE) IN CASH HELD	**15,352,713**	**5,247,878**	**20,870,591**	**20,870,591**	**16,803,834**	**(4,066,757)**	
Cash / cash equivalents at the Year begin:	32,994,584	15,579,506	48,574,090	48,574,090	48,574,089	(0)	
Cash / cash equivalents at the Year end:	48,347,297	21,097,384	69,444,681	69,444,681	65,377,923	(4,066,758)	R 30 million of debtors with credit balances where invested.

The municipality's budget was prepared for the Year 1 July 2023 - 30 June 2025 on the accrual basis.

DAWID KRUIPER MUNICIPALITY

Accounting Policies for the Annual Financial Statements
For the Year Ended 30 June 2025

1 **BASIS OF PRESENTATION**

1.1 The annual financial statements have been prepared on the accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

1.2 These annual financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

1.3 Accounting policies for material transactions, events or conditions not covered by the GRAP reporting framework, have been developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 (Revised - February 2010) and the hierarchy approved in Directive 5 issued by the Accounting Standards Board.

1.4 The Municipality did not early adopt any GRAP Standards which have been issued but are not effective yet.

1.5 A summary of the significant accounting policies, which have been consistently applied except where an exemption or transitional provision has been granted, are disclosed below.

1.6 Assets, liabilities, revenue and expenses have not been offset except when offsetting is permitted or required by a Standard of GRAP.

1.7 The accounting policies applied are consistent with those used to present the previous Year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant notes to the Financial Statements.

1.8 Original Standards and Interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the Municipality:

New GRAP 104	Financial Instruments The objective of this Standard is to establish principles for recognising, measuring, presenting and disclosing financial instruments. No significant impact is expected as the Municipality's is currently applying GRAP 104. Considerations will be given to the amendments.	01-Apr-25
GRAP 1	Presentation of Financial Statements The standard will not have a significant impact as the municipality already applies it correctly.	Unknown
GRAP 103	Heritage Assets The standard will not have a significant impact as the municipality already applies it correctly.	Unknown
GRAP 105	Transfer of Functions Between Entities Under Common Control The standard will have no impact on the municipality.	Unknown
GRAP 106	Transfer of Functions Between Entities Not Under Common Control	Unknown

	The standard will have no impact on the municipality.	
GRAP 107	Mergers The standard will have no impact on the municipality.	Unknown
Fact Sheet 1	Fact Sheet 1 - Definition of a financial instrument The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 2	Fact Sheet 2 - Bank Accounts The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 3	Fact Sheet 3 - Receivables The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 4	Fact Sheet 4 - Payables The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 5	Fact Sheet 5 - Concessionary Loans Payable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 6	Fact Sheet 6 - Concessionary Loans Receivable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 7	Fact Sheet 7 - Financial Guarantee Contracts The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 8	Fact Sheet 8 - Loan Commitments The fact sheet is already being applied. No significant impact is expected.	Unknown

Fact Sheet 9	Fact Sheet 9 - Investments in Residual Interest The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 10	Fact Sheet 10 - Investments and Loans Receivable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 12 (1 of 2)	Fact Sheet 12 (1 of 2) - Disclosures Financial Position and Performance The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 12 (2 of 2)	Fact Sheet 12 (2 of 2) - Disclosures Nature and Extent of Risks The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet On GRAP 24	Fact Sheet - GRAP 24 The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet Assessment Going Concern	Fact Sheet Assessing Going Concern The fact sheet is already being applied. No significant impact is expected.	Unknown

2 USE OF ESTIMATES AND JUDGEMENTS

2.1 The preparation of annual financial statements in conformity with Generally Recognised Accounting Practice (GRAP) requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and, actual results may differ from these estimates.

2.2 Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the Year which the estimates are revised and in any future affected Year - refer to paragraph 28

3 PRESENTATION CURRENCY

3.1 Amounts reflected in the financial statements are in South African Rand and at actual values. Financial values are rounded to the nearest one Rand. No foreign exchange transactions are included in the statements.

4 GOING CONCERN ASSUMPTION

4.1 The Municipality is deemed a going concern, following an assessment made by management during the compilation of the annual financial statements.

5 PROPERTY, PLANT AND EQUIPMENT

5.1 Initial Recognition

5.1.1 Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one Year.

5.1.2 The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and if the cost or fair value of the item can be measured reliably.

5.1.3 Property, plant and equipment are initially recognised at cost on its acquisition date or in the case of assets acquired by grant or donation, deemed cost, being the fair value of the asset on initial recognition. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

5.1.4 The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring or using it for purposes other than the production of inventories.

5.1.5 When significant components of an item of property, plan and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

5.1.6 Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

5.1.7 The cost of an item of property, plant and equipment acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at its fair value. If the acquired item could not be measured at its fair value, its cost was measured at the carrying amount of the asset given up.

5.1.8 Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one Year. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

5.2 Subsequent Measurement

5.2.1 Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the entity and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

5.2.2 Subsequently all property plant and equipment are measured at cost (or deemed cost), less accumulated depreciation and accumulated impairment losses.

5.2.3 Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is included in surplus or deficit when the compensation becomes receivable.

5.3 Depreciation

5.3.1 Land is not depreciated as it is regarded as having an unlimited life. Depreciation on assets other than land is calculated on cost, using the straight line method, to allocate their cost or revalued amounts to their residual values over the estimated useful lives of the assets. The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciation rates are based on the following estimated useful lives.

Asset Group	Years	Asset Group	Years
Community Assets - Cemeteries	15 - 50	Solid Waste Disposal	15 - 30
Infrastructure - Railway	30 - 50	Other vehicles	4 - 10
Community Assets - Recreational Facilities	10 - 80	Office equipment	3 - 15
Community Assets - Sporting Facilities	15 - 75	Furniture and fittings	2 - 20
Infrastructure - Electricity	15 - 55	Specialised plant and equipment	10 - 15
Infrastructure - Roads, Pavements, Bridges and Storm Water	15 - 100	Other items of plant and equipment	2 - 10
Infrastructure - Sanitation	3 - 50	Security	3 - 5
Infrastructure - Sewerage	10 - 80	Buildings	10 - 50
Infrastructure - Water	10 - 75	Specialist vehicles	10 - 15
Land and Buildings - Buildings	10 - 60	Infrastructure - Communication	30 - 50
Land and Buildings - Land	Indefinite	Landfill sites	1 - 50
Watercraft	15 - 20	Bins and containers	10 - 15

5.3.2 Depreciation only commences when the asset is available for use, unless stated otherwise.

5.3.3 At each reporting date an assessment is done to determine whether there is any indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If an indication exists, the municipality shall revise the expected useful life and / or residual value accordingly.

5.4 Incomplete Construction Work

5.4.1 Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use.

5.5 Finance Leases

5.5.1 Assets capitalised under finance leases are depreciated over their expected useful lives on the same basis as property, plant and equipment controlled by the municipality or where shorter, the term of the relevant lease if there is no reasonable certainty that the municipality will obtain ownership by the end of the lease term.

5.6 Derecognition of Property, Plant and Equipment

5.6.1 The carrying amount of an item of property, plant and equipment is derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

5.6.2 The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. Gains are not classified as revenue.

5.6.3 Gains or losses are calculated as the difference between the carrying value of assets (cost less accumulated depreciation and accumulated impairment losses) and the disposal proceeds is included in the Statement of Financial Performance as a gain or loss on disposal of property, plant and equipment.

5.7 Site Restoration and Dismantling Cost

5.7.1 The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as "decommissioning, restoration and similar liabilities". The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the municipality incurs either when the item is acquired or as a consequence of having used the item during a particular Year for purposes other than to produce inventories during that Year.

5.7.2 If the related asset is measured using the cost mode:

(a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current Year;

(b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and

(c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on Impairment of cash-generating assets and / or Impairment of non-cash generating assets.

6 INTANGIBLE ASSETS

6.1 Initial Recognition

6.1.1 Identifiable non–monetary assets without physical substance are classified and recognised as intangible assets. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

6.1.2 Other development expenditures that do not meet these criteria are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent Year. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use on a straight-line basis over its useful life, not exceeding five Years. Development assets are tested for impairment annually, in accordance with GRAP 21.

6.1.3 Intangible assets are initially recognised at cost. The cost of an intangible asset is the purchase price and other costs attributable to bring the intangible asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality, or where an intangible asset is acquired at no cost, or for a nominal cost, the cost shall be its fair value as at the date of acquisition. Trade discounts and rebates are deducted in arriving at the cost. Intangible assets acquired separately or internally generated are reported at cost less accumulated amortisation and accumulated impairment losses. Where an intangible asset is acquired at no cost or for a nominal consideration, its cost is its fair value as at the date it is acquired. Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

6.2 Subsequent Measurement, Amortisation and Impairment

6.2.1 After initial recognition, an intangible asset are carried at its cost less any accumulated amortisation and any accumulated impairment losses.

6.2.2 Expenditure on an intangible item that was initially recognised as an expense shall not be recognised as part of the cost of an intangible asset at a later date.

6.2.3 In terms of GRAP 31 intangible assets are distinguished between internally generated intangible assets and other intangible assets. It is further distinguished between indefinite or finite useful lives. Amortisation is charged on a straight-line basis over the intangible assets' useful lives, which are estimated to be 20 Years, the residual value of assets with finite useful lives is zero, unless an active market exists. Where intangible assets are deemed to have an indefinite useful life, such intangible assets are not amortised, however such intangible assets are subject to an annual impairment test.

6.2.4 Intangible assets are annually tested for impairment, including intangible assets not yet available for use. Where items of intangible assets have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Year that the impairment is identified except where the impairment reverses a previous revaluation. The impairment loss is the difference between the carrying amount and the recoverable amount.

6.2.5 The estimated useful life, residual values and amortisation method are reviewed annually at the end of the financial Year. Any adjustments arising from the annual review are applied prospectively as a change in accounting estimate in the Statement of Financial Performance.

Intangible Assets	Years
Computer Software	20

6.3 Derecognition

6.3.1 Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the net disposals proceeds and the carrying value and is recognised in the Statement of Financial Performance.

7 INVESTMENT PROPERTY

7.1 Initial Recognition

7.1.1 Investment property shall be recognised as an asset when, and only when:

* it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity, and
* cost or fair value of the investment property can be measured reliably.

7.1.2 Investment property includes property (land or a building, or part of a building, or both land and buildings held under finance lease) held to earn rentals and/or capital appreciation, rather than to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use is also classified as investment property.

7.1.3 At initial recognition, the Municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is measured at cost at date of completion.

7.1.4 Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the Municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

7.1.5 Based on management's judgement, the following criteria have been applied to distinguish Investment Properties from owner occupied property or property held:

7.1.5.1 Land held for long-term capital appreciation rather than for short-term sale in the ordinary course of operations;

7.1.5.2 Land held for a currently undetermined future use (if the municipality has not determined that it will use the land as owner occupied property) or for;

7.1.5.3 A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases on a commercial basis (this will include property portfolio rented out on a commercial basis on behalf of the municipality);

7.1.5.4 A property owned by the municipality and leased out at a below market rental; and

7.1.5.5 Property that is being constructed or developed for future use as investment property.

7.1.6 The rent earned does not have to be at a commercial basis or market related for the property to be classified as investment property.

7.1.7 The following assets do not fall in the ambit of Investment Property an shall be classified as Property, Plant and Equipment, Inventory or Non-Current Assets:

7.1.7.1 Property intended for sale in the ordinary course of operations or in the process of construction or development for such sale;

7.1.7.2 Property being constructed or developed on behalf of third parties;

7.1.7.3 Owner-occupied property, including (among other things) property held for future use as owner-occupied property, property held for future development and subsequent use as owner-occupied property, property occupied by employees such as housing for personnel (whether or not the employees pay rent at market rates) and owner-occupied property awaiting disposal;

7.1.7.4 Property that is being constructed or developed for future use as investment property;

7.1.7.5 Property that is leased to another entity under a finance lease;

7.1.7.6 Property held to provide goods and services and also generates cash inflows; and

7.1.7.7 Property held for strategic purposes which would be accounted for in accordance with the Standard of GRAP on Property, Plant and Equipment.

7.2 Subsequent Measurement - Fair Value Model

7.2.1 Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. Any gain or loss arising from a change in the fair value of the property is included in surplus or deficit for the Year in which it arises.

7.3 Derecognition

7.3.1 Investment property is derecognised when it is disposed or when there are no further economic benefits expected from the use of the investment property. The gain or loss arising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

8 Heritage Assets

8.1 Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

8.2 Initial Measurement

8.2.1 Heritage assets are measured at cost.

8.2.2 Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

8.3 Subsequent Measurement

8.3.1 Subsequent to initial measurement, heritage assets are carried at cost less any accumulated impairment losses.

8.4 Impairment

8.4.1 The municipality assesses at each reporting date whether there is an indication that a heritage asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the recoverable service amount of the heritage assets.

8.5 Transfers

8.5.1 Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

8.6 Derecognition

8.6.1 The municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential is expected from its use or disposal.

8.6.2 The group derecognised heritage assets on disposal, or when no future economic benefits or service potential is expected from its use or disposal.

8.6.3 The gain or loss (the difference between the net disposal proceeds and the carrying value) arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

9 IMPAIRMENT OF ASSETS

Judgements made by management in applying the criteria to designate assets as cash-generating assets or non-cash-generating assets, are as follows:

the current profitability of the asset, as well as management's assessment of the possibility of the asset become profitable.

9.1 Impairment of Cash Generating Assets

9.1.1 The municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the individual asset.

9.1.2 If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

9.1.3 The best evidence of fair value less cost to sell is the price in a binding sale agreement in an arms length transaction, adjusted for the incremental cost that would be directly attributable to the disposal of the asset.

9.1.4 The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

9.1.5 If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

9.1.6 An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

9.1.7 **An impairment of assets carried at revalued amount in reduces the revaluation surplus for that asset. The decrease shall be debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.**

9.1.8 **An impairment loss is recognised for cash-generating units if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows:**

9.1.8.1 **To the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.**

9.1.9 **A municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior Years for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.**

9.1.10 **The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior Years.**

9.1.11 **A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit.**

9.2 **Impairment of Non-Cash Generating Assets**

9.2.1 **The municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.**

9.2.2 **If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.**

9.2.3 **The recoverable service amount is the higher of a non-cash generating asset's fair value less costs to sell and its value in use. The value in use for a non-cash generating asset is the present value of the asset's remaining service potential.**

9.2.4 **If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.**

9.2.5 **An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any impairment loss of a revalued asset is treated as a revaluation decrease.**

9.2.6 **An impairment loss is recognised for non cash-generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows:**

9.2.6.1 **To the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.**

9.2.7 **The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior Years for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.**

9.2.8 **The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior Years.**

9.2.9 **A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.**

10 **FINANCIAL INSTRUMENTS**

Financial instruments recognised on the Statement of Financial Position include receivables (both from exchange and non-exchange transactions), cash and cash equivalents, annuity loans and payables (both from exchange and non-exchange transactions).

10.1 **Initial Recognition**

Financial instruments are initially recognised when the Municipality becomes a party to the contractual provisions of the instrument at fair value plus, in the case of a financial asset or financial liability not at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

10.2 **Subsequent Measurement**

Financial assets are categorised according to their nature as either financial assets at fair value, financial assets at amortised cost or financial assets at cost. Financial liabilities are categorised as either at fair value, financial liabilities at cost or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation.

10.2.1 Receivables

Receivables are classified as financial assets at amortised cost, and are subsequently measured at amortised cost using the effective interest rate method.

For amounts due from debtors carried at amortised cost, the Municipality first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. Objective evidence of impairment includes significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation and default or delinquency in payment (more than 90 days overdue). If the Municipality determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

The following assets are assessed on the following basis:

Significant individual Debtors	-	Individual significant debtors are defined as debtors with the outstanding balance that exceeds 1% of the total positive consumer debtor balance before provisions are made.
State Debtors	-	No provision for impairment will be made as State debtors will not be written-off.
Debtors with Year Tax	-	0% provision for impairment will be made for debtors with Year tax for the interim statements.
Indigent	-	0% provision for impairment will be made for indigent debtors.
Debtors handed over	-	100% provision for impairment will be made for debtors handed over for collections.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount an the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the Statement of Financial Performance. Interest income continues to be accrued on the reduced carrying amount based on the original effective interest rate of the asset. Loans together with the associated allowance written off when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to the municipality. If, in a subsequent Year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is recognised in the Statement of Financial Performance.

The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate, if material. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

10.2.2 Payables and Annuity Loans

Financial liabilities consist of payables and annuity loans. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

10.2.3 Cash and Cash Equivalents

Cash includes cash on hand (including petty cash) and cash with banks. Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, highly liquid deposits and net of bank overdrafts. The Municipality categorises cash and cash equivalents as financial assets carried at amortised cost.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilities carried at amortised cost.

10.2.4 Short-term receivables and payables are not discounted when the initial credit Year granted or received is consistent with terms used in the public sector, either through established practices or legislation.

10.3 De-recognition of Financial Instruments

10.3.1 Financial Assets

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

* the rights to receive cash flows from the asset have expired; or
* the Municipality has transferred its rights to receive cash flows form the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement; and either (a) the Municipality has transferred substantially all the risks and rewards of the assets, or (b) the Municipality has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Municipality has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the old asset is derecognised and a new asset is recognised to the extent of the Municipality's continuing involvement in the asset.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Municipality could be required to repay.

When continuing involvement takes the form of a written and/or purchased option (including a cash settled option or similar provision) on the transferred asset, the extent of the Municipality's continuing involvement is the amount of the transferred asset that the Municipality may repurchase, except that in the case of a written put option (including a cash settled option or similar provision) on an asset measured at fair value, the extent of the Municipality's continuing involvement is limited to the lower of the fair value of the transferred asset and the option exercise price.

10.3.2 Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender or substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the Statement of Financial Performance.

10.4 Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

11 INVENTORIES

11.1 Inventories include consumables stores, maintenance materials, spare parts for plant, equipment and land or property held for sale. Cost is determined by the weighted average method and comprises all costs of purchases, cost of development, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Inventories are stated at the lower of cost or net realisable value.

11.2 When inventories are sold, exchanged or distributed the carrying amount of those inventories shall be recognised as an expense in the Year in which the related revenue is recognised. If there is no related revenue, the expense is recognised when goods are distributed or related service is rendered.

11.3 The amount of any write-down of inventories and all losses of inventories shall be recognised as an expense in the Year the write-down or loss occurs. The amount of any write-down of inventories, arising from an increase in the net realisable value, shall be recognised as a reduction in the amount of inventories recognised as an expense in the Year in which the reversal occurs.

11.4 Redundant and slow-moving inventories are identified and written down from cost to net realisable value with regard to their estimated economic or realisable values.

12 REVENUE RECOGNITION

12.1 Revenue from Exchange Transactions

12.1.1 Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

12.1.2 When the outcome of a transaction involving the services can be estimated reliably, revenue associated with the transaction shall be recognised by reference to the state of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;

(c) The stage of completion of the transaction at the reporting date can be measured reliably;

(d) The cost incurred for the transaction and the costs to complete the transaction can be measured reliably.

12.1.3 Revenue is measured at the fair value of the consideration received or receivable for the supply of services in the ordinary course of activities. Revenue is shown net of value-added tax, returns, rebates and discounts.

12.1.4 Service charges relating to electricity and water are based on consumption and a basic charge as per Council Resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing Year in which meters have been read. These adjustments are recognised as revenue in the invoicing Year.

12.1.5 Various services are provided on a prepaid basis in which case no formal billing takes place and revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date.

12.1.6 Service charges from sewerage and sanitation are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property as set out in the approved Tariff List.

12.1.7 Interest and rentals are recognised on a time proportion basis.

12.1.8 Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend.

12.1.9 Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant approved tariff. This includes the issuing of licenses and permits.

12.1.10 Revenue from the sale of goods is recognised when the risk is passed to the consumer.

12.1.11 Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

12.2 Revenue from Non-Exchange Transactions

12.2.1 When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognised a liability.

12.2.2 Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis.

12.2.3 Receivables at Year end with regards to rates and taxes are considered to be statutory receivables and is accounted for in terms of the accounting policy for statutory receivables.

12.2.4 Fines constitute both spot fines and summonses. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality. A debtor is created for all unpaid fines on Year-end and recoverability test is performed to calculated any impairments against the debtor.

12.2.5 Interest on statutory receivables are recognised in terms of GRAP 23.09A on a time proportion basis.

12.2.6 Receivables at Year end with regards to traffic fines are considered to be statutory receivables and is accounted for in terms of the accounting policy for statutory receivables.

12.2.7 Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

12.2.8 Contributed property, plant and equipment is recognised when such items of property, plant and equipment are brought into use.

12.2.9 Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

12.2.10 All unclaimed deposits are initially recognised as a liability until 36 months expires, when all unclaimed deposits into the Municipality's bank account will be treated as revenue as historical patterns have indicated that minimal unidentified deposits are reclaimed after a Year of 36 months. This assessment is performed annually at 30 June. The Municipality keep record of these unclaimed deposits for three Years in the event that a party should submit a claim.

13 CONDITIONAL GRANTS AND RECEIPTS

13.1 Unspent Conditional Government Grants and Receipts

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions form the public.

The liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor:

* Unspent conditional grants are recognised as a liability when the grant is received.
* When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.
* The cash which backs up the creditor is invested as individual investment or part of the general investments of the Municipality until it is utilised.
* Interest earned on the investment is treated accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

Unpaid Conditional Government Grants and Receipts

Unpaid conditional grants are assets in terms of the Framework that are separately reflected on the Statement of Financial Position. The asset is recognised when the Municipality has an enforceable right to receive the grant or if it is virtually certain that it will be received based on that grant conditions have been met. They represent unpaid government grants, subsidies and contributions from the public.

The following provisions are set of for the creation and utilisation of the grant is receivable:

* Unpaid conditional grants are recognised as an asset when the grant is receivable.

13.2 Unspent Public Contributions

Public contributions are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

This liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor:

* Unspent public contributions are recognised as a liability when the grant is received.
* When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.
* The cash which backs up the creditor is invested as individual investment or part of the general investments of the municipality until it is utilised.
* Interest earned on the investment is treated accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

14 CONSUMER DEPOSITS

14.1 Consumer deposits are disclosed as a current liability. Consumer deposits are levied in line with council's policy to consumers when services are initially connected. When services are disconnected or terminated, the outstanding deposit is utilised against any arrear accounts the consumer might be liable for on that date. Any excess deposit after all debt is settled is refunded to the specific consumer.

15 PROVISIONS

15.1 Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it is possible that an outflow of resource embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

15.2 **The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is possible.**

15.3 **Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring the provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.**

15.4 **A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:**

15.4.1 **The Municipality has a detailed formal plan for the restructuring identifying at least:**

*** the business or part of business concerned;**
*** the principal locations affected;**
*** the location, function and approximate number of employees who will be compensated for termination of services**

*** the expenditures that will be undertaken; and**
*** when the plan will be implemented.**

15.4.2 **The Municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.**

15.5 **The amount recognised as a provision shall be the best estimate of the expenditure required to settle the present obligation at the reporting date.**

15.6 **If it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision shall be derecognised.**

15.7 **Decommissioning, restoration and similar liability**

15.7.1 **Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:**

If the related asset is measured using the cost model:
*** changes in the liability is added to, or deducted from, the cost of the related asset in the current Year;**
*** the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and**
*** if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and account for any impairment loss, in accordance with the accounting policy on Impairment of assets as described in this accounting policy related to the treatment of impairment of assets.**

15.7.2 **The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as the occur. This applies under both the cost and revaluation model.**

15.7.3 **The Yearic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.**

16 BORROWING COSTS

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the Year in which they are incurred.

17 **ACCUMULATED SURPLUS**

The accumulated surplus of the municipality is affected by only the net profit or loss during the financial Year and is maintained in terms of the relevant accounting policies and GRAP 3.

18 **UNAUTHORISED EXPENDITURE**

18.1 Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

19 **IRREGULAR EXPENDITURE**

19.1 Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

20 **FRUITLESS AND WASTEFUL EXPENDITURE**

20.1 Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

21 **COMPARATIVE INFORMATION**

21.1 Budget comparatives:

21.1.1 The presentation of budget information is prepared in accordance with GRAP 24 and guidelines issued by National Treasury. The comparison of budget and actual amounts are disclosed as separate additional financial statements, namely Statements of comparison of budget and actual amounts.

Budget information is presented on the accrual basis and is based on the same Year as the actual amounts. The budget information is therefore on a comparable basis to the actual amounts.

The comparable information includes the following:

* the approved and final budget amounts;
* actual amounts and final budget amounts;

Explanations for variances above 10% between the approved and final budget are included in the budget comparison statements.

Explanations for variances above 10% between the final budget amounts and actual amounts are included in the budget comparison statements.

The disclosure of comparative information in respect of the previous Year is not required in terms of GRAP 24.

21.2 Prior Year comparatives:

21.2.1 When the presentation of classification of items in the annual financial statements is amended, prior Year comparative amounts are restated, unless a standard of GRAP does not require the restatements of comparative information. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current Year, the correction is made retrospectively as far as is practicable, and the prior Year comparatives are restated accordingly. Where there has been a change in accounting policy in the current Year, the adjustment is made retrospectively as far as is practicable, and the prior Year comparatives are restated accordingly.

21.2.2 The Municipal Regulations on Standard Chart of Accounts (mSCOA) came into effect on 1 July 2017. The municipality has realigned items in the financial statements with the item Segment of mSCOA. The result of this process was a reclassification and renaming of items in the financial statements.

22 LEASES

22.1 The Municipality as Lessee

22.1.1 Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Property, plant and equipment or intangible assets (excluding licensing agreements for such items as motion picture films, video recordings, plays, manuscripts, patents and copyrights) subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the Municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

22.1.2 Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies to property, plant and equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to de-recognition of financial instruments are applied to lease payables.

22.1.3 Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-line expenses and actual payments made will give rise to a liability. The Municipality shall recognise the aggregate benefit of incentives as a reduction of rental expense over the lease term, on a straight-line basis unless another systematic basis is representative on the time pattern of the lessee's benefit form the use of the leased asset.

22.2 The Municipality as Lessor

21.2.1 Operating leases are those leases that do not fall within the scope of the above definition. Operating lease revenue is recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-line revenue and actual payments received will give rise to an asset. The Municipality shall recognise the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

23 EMPLOYEE BENEFITS

23.1 Post Retirement Medical Obligations

23.1.1 The Municipality provides post-retirement medical benefits by subsidizing the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 60% as contribution and the remaining 40% are paid by the members. After retirement Council pays 70% as contribution and the remaining 30% are paid by the retired members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service Year. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 - Employee benefits (using a discount rate applicable to high quality government bonds). The plan is unfunded.

23.1.2 These contributions are charged to the Statement of Financial Performance when employees have rendered the service entitling the employee to the contribution. The liability was calculated by means of the projected unit credit actuarial valuation method. The liability in respect of current pensioners is regarded as fully accrued, and is therefore not split between a past (or accrued) and future in-service element. The liability is recognised at the fair value of the obligation. Payments made by the Municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation.

23.1.3 Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to Employee Related Costs in the Year that it occurs. These obligations are valued Yearically by independent qualified actuaries.

23.2 Long Service Awards

23.2.1 Long service awards are provided to employees who achieve certain pre-determined milestones of service within the Municipality. The Municipality's obligation under these plans is valued by independent qualified actuaries Yearically and the corresponding liability is raised. Payments are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation.

23.2.2 Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Employee Related Costs in the Year that it occurs. These obligations are valued Yearically by independent qualified actuaries.

23.3 Provision for Staff Leave

23.3.1 Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total amount of leave days due to employees at Year end and also on the total remuneration package of the employee.

23.3.2 Accumulating leave is carried forward and can be used in future Years if the current Year's entitlement is not used in full. All unused leave will be paid out to the specific employee at the end of that employee's employment term.

23.3.3 Accumulated leave is vesting.

23.4 Provision for Staff Bonuses

23.4.1 The entity recognise the expected cost of bonus payments (13th cheques) when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made and the settlement will be within 12 moths.

23.4.2 Liabilities for staff bonuses are recognised as they accrue to employees. The liability at Year end is based on bonus accrued at Year end for each employee.

23.5 Performance Bonuses

23.5.1 A provision, in respect of a liability relating to the anticipated costs of performance bonuses payable to Section 56 & 57 employees, is recognised as it accrue to Section 56 & 57 employees.

23.6 Pension and retirement fund obligations

23.6.1 The Municipality provides retirement benefits for its employees and councillors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior Years. The contributions to fund obligations for the payment of retirement benefits are charged against income in the Year the become payable. The defined benefit funds, which are administrated on a provincial basis, are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered on a proportional basis to all participating municipalities. The contributions and lump sum payments are charged against income in the Year they become payable. Sufficient information is not available to use defined benefit accounting for a multi-employer plan. As a result, defined benefit plans have been accounted for as if they were defined contribution plans.

24 CONTINGENT LIABILITIES

24.1 A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured within sufficient reliability.

Management judgement is required when recognising and measuring contingent liabilities.

25 CONTINGENT ASSET

25.1 A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset could also be a present asset that arises from past events, but is not recognised because it is not probable that an inflow of resources embodying economic benefits will be required to the asset or the amount of the asset cannot be measured within sufficient reliability.

Management judgement is required when recognising and measuring contingent assets.

26 COMMITMENTS

26.1 Capital commitments disclosed in the financial statements represents the balance committed to capital projects on reporting date that will be incurred in the Year subsequent to the specific reporting date.

27 RELATED PARTIES

27.1 Individuals as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Key management personnel of the municipality are those persons, directly and indirectly, having authority and responsibility for planning, directing and controlling the activities of the Municipality. Key management is defined as the Municipal Manager, Chief Financial Officer and all other Section 56 & 57 managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

27.2 Any services rendered to and payments made to key management personnel and councillors other than their monthly remuneration will be disclosed appropriate.

28 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

In the process of applying the Municipality's accounting policy, management has made the following significant accounting judgements, estimates and assumptions, which have the most significant effect on the amounts recognised in the financial statements:

28.1 Post retirement medical obligations and Long service awards

28.1.1 The cost of post retirement medical obligations and long service awards are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Major assumptions used are disclosed in the note 11 of the Annual Financial Statements. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

28.2 Impairment of Receivables

28.2.1 The calculation in respect of the impairment of debtors is based on an assessment of the extent to which debtors have defaulted on payments already due. This was performed per identifiable categories across all debtors.

28.3 Property, Plant and Equipment

28.3.1 The useful lives of property, plant and equipment are based is a matter of judgement base on the experience of the entity with similar assets. The municipality considers all facts and circumstances in estimating the useful lives of assets, which includes the consideration of financial, technical an other factors. Infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at the time.

28.3.2 Management referred to the following when making assumptions regarding useful lives and residual values of Property, Plant and Equipment.

*** The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.**

*** Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.**

*** The Municipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.**

*** Whether there is an indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any indication exists, the municipality shall revise the expected useful life and / or residual value accordingly.**

For deemed cost applied to other assets as per adoption of Directive 7, management used the depreciation cost method which was based on assumptions about the remaining duration of the assets.

The cost for depreciated replacement cost was determined by using either one of the following:

*** cost of item with a similar nature currently in the Municipality's asset register;**

*** cost of items with similar nature in other municipalities' asset registers, given that the other municipality has the same geographical setting as the Municipality and that the other Municipality's asset register is considered to be accurate;**

*** cost as supplied by suppliers.**

For deemed cost applied to land and building as per adoption of Directive 7, management made use of an independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of assets.

28.4 Investment Property

28.4.1 The useful lives of investment property are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their economic lives, and in what condition they will be at that time.

28.4.2 Management referred to the following when making assumptions regarding useful lives and valuation of investment property:

* The Municipality referred to buildings in other municipal areas to determine the useful life of buildings.
* The Municipality also consulted with professional engineers and qualified valuators to support the useful life of buildings.

28.5 Provision and Contingent Liabilities

28.5.1 Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

28.6 Revenue Recognition

28.6.1 Accounting Policy 13.1 on Revenue from Exchange Transactions and Accounting Policy 13.2 on Revenue from Non-Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.

28.6.2 In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions). Specifically, whether the Municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been performed.

28.6.3 The municipality makes use of estimates to determine the amount of revenue that is entitled to collect on traffic fines. The settlement discounts or reductions in the amount payable are offered, the municipality considers past history in assessing the amount likelihood of these discounts or reductions being taken up by payables.

28.6.4 The management of the Municipality is satisfied that recognition of the revenue in the current Year is appropriate.

28.7 Provision for Landfill Sites

28.7.1 The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the net present value of the expected future cash flows to rehabilitate the landfill site at Year end. To the extent that the obligation relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset is charged to the Statement of Financial Performance.

28.7.2 Management referred to the following when making assumptions regarding provisions:

* Professional engineers where utilised to determine the cost of rehabilitation of landfill sites as well as the remaining useful life of each specific landfill site.
* Interest rates (investment rate) linked to prime was used to calculate the effect of time value of money.

28.8 Provision for Staff Leave

28.8.1 Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.

28.9 Provision for Performance Bonuses

28.9.1 The provision for performance bonuses represents the best estimate of the obligation at Year end and is based on historic patterns of payment of performance bonuses. Performance bonuses are subject to an evaluation by Council.

28.10 Componentisation of Infrastructure Assets

28.10.1 All infrastructure assets are unbundled into their significant components in order to depreciate all major components over the expected useful lives. The cost of each component is estimated based on the current market price of each component, depreciated for age and condition and recalculated to cost at the acquisition date if known or to date of initially adopting the standard of GRAP.

29 DISTRIBUTION LOSSES

29.1 Electricity distribution losses comprises of technical and non-technical losses. Technical losses in electricity are experience due to natural resistivity of the conductors and the energisation of transformers. Non-technical losses are losses due to theft, faulty meters and billing errors. Calculation of the technical losses of the municipal network which consists of urban and rural networks, are calculated applying the methodology in the NRS 080:2004. Non-technical losses is calculated by subtracting technical losses from the total losses.

29.2 Water distribution losses comprises of technical and non-technical losses. Technical losses are experience during the purification process of the water. Non-technical losses are losses due to theft, faulty meters, pipe bursts and billing errors. Non-technical losses is calculated by subtracting technical losses from the total losses.

30 VALUE ADDED TAX

30.1 Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

31 STATUTORY RECEIVABLES

31.1 Statutory Receivables Identification

31.1.1 Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset. The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised. Nominal interest rate is the interest rate and / or basis specified in legislation or similar means.

31.1.2 The transaction amount (for purposes of the Standard of GRAP on Statutory Receivables) means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

31.2 Statutory Receivables Recognition

31.2.1 The municipality recognises statutory receivables as follows:

31.3 Initial Measurement

31.3.1 The municipality initially measures statutory receivables at their transaction amount.

31.4 Subsequent Measurement

31.4.1 The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivables is changed subsequent to initial recognition to reflect any:

* interest or other charges that may have accrued on the receivable (where applicable);
* impairment losses; and
* amounts derecognised.

31.4.2 Accrued Interest
Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transaction (Taxes and transfers), where applicable.

31.5 Other Charges

31.5.1 Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting legislation, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of the municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from Non-exchange transactions (Taxes and transfers).

31.6 Impairment losses

31.6.1 The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

31.6.2 In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

* significant financial difficulty of the receivable, which may be evidenced by an application for debt councelling, business rescue or an equivalent.

* it is probable that the receivable will enter into sequestration, liquidation or other financial re-organisation.

* a breach of there terms of the transaction, such as default or delinquency in principal or interest payments (where levied).

* adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

31.7 Derecognition

31.7.1 The Municipality derecognises a statutory receivable when:

* the rights to the cash flows from the receivable are settled, expire or are waived;
* the Municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or

* the Municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirely to an unrealed third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the Municipality:

(i) derecognise the receivable; and
(ii) recognise separately any rights and obligations created or retained in the transfer.

31.8 Transitional Provisions

Every effort is made to ensure compliance with the standard, but due to the risk of omission of some items due to the implementation of a new financial system and lack of training due to COVID-19 regulations during implemenation of this standard, the municipality is utilising the transitional provisions contained within Directive 4 that grant the municipality a Year of three Years in order to finalise the classification and measurement for Statutory Receivables.

The transitional Year commences from 1 July 2019 and will utilised until the Year ending 30 June 2022.

32 ACCOUNTING FOR PRINCIPAL OR AGENT AGREEMENTS

32.1 The municipality shall assess whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of a binding arrangement. The assessment requires the assessment whether the transactions undertaken with the third parties are for the benefit of another entity or for its own benefit.

32.2 If the municipality is the principal, revenue and expenses that arise from transactions with the third parties are recognised by the municipality.

32.3

Only that portion of the revenue and expenses the municipality receives or incurs in executing the transactions on behalf of the principal is recognised when the municipality is the agent. Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified, paid over and invoiced to the principal.

32.4 Assets and liabilities arising from principal-agent arrangements are recognised in accordance with the requirements of the GRAP standards applicable to the specific assets and related liabilities.

33 SEGMENT REPORTING

33.1 A segment is an activity of an entity:

* that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);

*whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance;

* for which separate financial information is available.

33.2 Management identifies reportable segments in accordance with the monthly section 71 report, which are regularly reviewed by management. Management reviews the performance on an aggregated basis of total revenue and total expenditure.

33.3 The municipality manages its assests and liability as a whole and are not reviewed on a segregated basis for each town. Segment reporting per geographical area is not deemed relevant.

33.4 The measurement basis per the monthly reports are the same as the annual financial statements.

33.5 On the first-time adoption of GRAP 18, comparitive segment information is not required in terms of the transitional provisions.

34 EVENTS AFTER REPORTING DATE

34.1 Events after the reporting date that are classified as adjusting events have been accounted for in the Annual Financial Statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the Annual Financial Statements.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2025 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community R	Other R	Total R
Carrying Values at 1 July 2024	**100,670,348**	**1,501,111,188**	**128,433,273**	**59,719,341**	**1,789,934,150**
Cost	150,456,734	2,530,136,790	223,665,096	139,717,479	3,043,976,100
Accumulated Depreciation and Impairment Losses	(49,786,387)	(1,029,025,603)	(95,231,823)	(79,998,138)	(1,254,041,950)
Acquisitions	-	30,827,526	2,516,220	2,642,151	35,985,896
Revaluation of Landfill Sites and Querries	-	14,060,878	-	-	14,060,878
Capital Under Construction	-	15,905,980	659,958	-	16,565,938
Depreciation	(2,660,465)	(80,878,855)	(7,387,312)	(7,298,834)	(98,225,467)
Carrying Values of disposals	(64,543)	(8,836,176)	(2,548,487)	(393,949)	(11,843,154)
Cost	(513,053)	(20,953,259)	(5,823,479)	(8,510,016)	(35,799,806)
Accumulated Depreciation and Impairment Losses	448,510	12,117,082	3,274,992	8,116,068	23,956,652
Impairment loss	-	(7,771,975)	(932,861)	-	(8,704,836)
Carrying Values at 30 June 2025	**97,945,340**	**1,464,418,565**	**120,740,791**	**54,668,709**	**1,737,773,405**
Cost	149,943,682	2,569,977,916	221,017,795	133,849,613	3,074,789,006
Accumulated Depreciation and Impairment Losses	(51,998,342)	(1,105,559,351)	(100,277,004)	(79,180,904)	(1,337,015,601)

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2024 **Reconciliation of Carrying Value**	**Land and Buildings** **R**	**Infrastructure** **R**	**Community**	**Other** **R**	**Total** **R**
Carrying Values at 1 July 2023	**103,917,055**	**1,503,694,147**	**120,463,463**	**64,017,075**	**1,792,091,740**
Cost	150,745,997	2,460,659,503	208,861,563	136,038,562	2,956,305,625
Balance Previously Reported	205,421,434	2,460,659,503	139,030,519	136,038,562	2,941,150,019
Correction of Error - refer to note 36.01	15,155,606	-	-	-	15,155,606
Transferred	(69,831,044)	-	69,831,044	-	-
Accumulated Depreciation and Impairment Losses	(46,828,942)	(956,965,356)	(88,398,099)	(72,021,488)	(1,164,213,885)
Balance Previously Reported	(71,954,447)	(956,977,928)	(63,272,772)	(72,021,488)	(1,164,226,635)
Correction of Error - refer to note 36.01	-	12,572	178	-	12,749
Transferred	25,125,505	-	(25,125,505)	-	-
Acquisitions	738	32,861,328	5,329,185	2,844,313	41,035,564
Revaluation of Landfill Sites and Quarries	-	(3,873,042)	-	-	(3,873,042)
Capital Under Construction	-	41,351,820	9,474,348	834,603	51,660,772
Balance Previously Reported	-	42,186,423	9,474,348	3,417,413	55,078,185
Correction of Error - refer to note 36.01	-	-	-	(3,417,413)	(3,417,413)
Transferred between Under Construction	-	(834,603)	-	834,603	-
Depreciation	(2,957,445)	(72,727,090)	(6,833,724)	(7,976,650)	(90,494,908)
Balance Previously Reported	(4,363,652)	(72,727,090)	(5,427,517)	(7,976,650)	(90,494,908)
Transferred	1,406,207	-	(1,406,207)	-	-
Carrying Values of disposals	(290,000)	(195,976)	-	-	(485,976)
Cost	(290,000)	(862,819)	-	-	(1,152,819)
Accumulated Depreciation and Impairment Losses	-	666,843	-	-	666,843
Carrying Values at 30 June 2024	**100,670,348**	**1,501,111,188**	**128,433,273**	**59,719,341**	**1,789,934,150**
Cost	150,456,734	2,530,136,790	223,665,096	139,717,479	3,043,976,100
Accumulated Depreciation and Impairment Losses	(49,786,387)	(1,029,025,603)	(95,231,823)	(79,998,138)	(1,254,041,950)

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

1.1 PROPERTY, PLANT AND EQUIPMENT

Expenditure incurred to maintain PPE	Land and Buildings	Infrastructure	Community	Other	Total
Contracted Services	865,934	4,230,464	284,284	4,820,642	10,201,324
Consumable Items	247,934	7,622,478	462,540	3,231,143	11,564,095
30 June 2025	**1,113,868**	**11,852,942**	**746,824**	**8,051,785**	**21,765,419**
Contracted Services	250,738	3,759,446	408,316	5,519,476	9,937,975
Balance Previously Reported	250,738	3,759,446	408,316	5,493,406	9,911,905
Correction of Error - refer to note 36.01	-	-	-	26,070	26,070
Consumable Items	79,586	6,215,080	435,542	5,320,011	12,050,219
Balance Previously Reported	79,586	6,215,080	426,895	5,353,123	12,074,684
Correction of Error - refer to note 36.01	-	-	8,647	(33,112)	(24,465)
30 June 2024	**330,324**	**9,974,526**	**843,857**	**10,839,487**	**21,988,194**

Disclosure of PPE Under Construction (WIP)	Land and Buildings	Infrastructure	Community	Other	Total
Opening Balance 2024/2025	(69,831,044)	46,881,961	79,305,392	834,603	57,190,912
Under construction additions	-	15,905,980	659,958	-	16,565,938
Under construction disposed	-	(800,000)	-	-	(800,000)
Transferred from Under Construction to Additions	-	(35,822,165)	(9,087,148)	(834,603)	(45,743,916)
30 June 2025	**(69,831,044)**	**26,165,776**	**70,878,202**	**-**	**27,212,934**

1.1 PROPERTY, PLANT AND EQUIPMENT

Opening Balance 2023/2024	(69,798,217)	154,663,160	78,234,155	-	163,099,098
Balance Previously Reported	271,374	154,663,160	8,403,112	-	163,337,645
Transferred	(69,831,044)	-	69,831,044	-	-
Correction of Error - refer to note 36.01	(238,547)	-	-	-	(238,547)
Under construction	-	41,351,820	9,474,348	834,603	51,660,772
Balance Previously Reported	-	42,186,423	9,474,348	3,417,413	55,078,185
Transferred	-	(834,603)	-	834,603	-
Correction of Error - refer to note 36.01	-	-	-	(3,417,413)	(3,417,413)
Transferred from Under Construction to Additions	(32,826)	(149,133,019)	(8,403,112)	-	(157,568,958)
30 June 2024	**(69,831,044)**	**46,881,961**	**79,305,392**	**834,603**	**57,190,912**

There are no Property, Plant and Equipment that is fully depreciated at Year-end and still in use by the Municipality.

The Municipality did not pledge any of its assets as security.

(Refer to Appendix B for more detail on PPE)

Note	Description	2025 R	2024 R
1.2	**INTANGIBLE ASSETS**		
	Carrying value as at 1 July	**7,531,547**	**8,009,223**
	Cost	9,441,202	9,449,763
	Accumulated amortisation and impairment losses	(1,909,655)	(1,440,540)
	Amortisation for the Year	(472,058)	(472,271)
	Carrying value of disposals	(443,926)	(5,405)
	Cost	(683,434)	(8,561)
	Accumulated amortisation	239,508	3,156
	Carrying value as at 30 June	**6,615,563**	**7,531,547**
	Cost	8,757,768	9,441,202
	Accumulated amortisation and impairment losses	(2,142,205)	(1,909,655)
	Expenditure incurred to maintain Intangible Assets		
	Contracted Services	-	-
	Total Expenditure incurred	-	-

The amortisation expense has been included in the line item Depreciation and Amortisation in the Statement of Financial Performance Note 28

All of the Municipality's Intangible Assets are held under freehold interest and no Intangible Assets had been pledged as security for any liabilities of the Municipality.

No restrictions apply to any of the Intangible Assets of the Municipality.

The Municipality amortises all its Intangible Assets and no of such assets are regarded as having indefinite useful lives.

Note	Description	2025 R	2024 R
1.3	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Reconciliation of fair value		
	Balance as at 1 July	**589,949,134**	**583,522,741**
	Balance Previously Reported		1,061,029,343
	Correction of Error - refer to note 36.02		(477,506,602)
	Disposal	(43,911)	(5,885,199)
	Balance Previously Reported		(1,487,513)
	Correction of Error - refer to note 36.02		(4,397,687)
	Fair value adjustment	(26,253,691)	12,311,593
	Balance Previously Reported		27,010,443
	Correction of Error - refer to note 36.02		(14,698,851)
	Carrying value as at 30 June	**563,651,532**	**589,949,134**

All of the Municipality's Investment Property is held under freehold interest and no Investment Property had been pledged as security for any liabilities of the municipality.

The effective date of the revaluations was 30 June 2025. Revaluations were performed by independent valuers, which are not connected to the entity and have recent experience in location and category of the investment property being valued.

Properties were valued on the:

1. comparitive sales method of valuation, based on the active market values in the area;
2. income capitalisation for income-earning properties; and
3. depreciated replacement cost (DRC) for specialised assets where market data is limited.

The Fair Value of Investment Properties was determined by a qualified valuer based on current market prices. The current demand in property in Upington resulted in an decrease in property prices.

By considering the market environment through micro and macro indicators and publications. We use municipal data, GDP data, Property data like FNB property barometer, Rode Report and SAPOA's information.

This guides us in assessing the individual factors in which we would apply on a property to property basis.

Upon building the baseline data of the micro and market it was used to analyse the comprabels available. Each property was observed on a case to case basis. Factors was applied to the beforementioned in application of the value bands determined. These can be noted as follows:

1. Size of the property
2. Location of property micro
3. Development potential
4. Condition of site
5. Location of property macro to major nodes
6. Accessibility

The above items are considered as the standard norms, this is not a exhaustive list, in application of final rates applied professional judgment takes into account all factors in totality to consider the reasonability.

There are no contractual obligations on Investment Property.

1.4 HERITAGE ASSETS

30 June 2025 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2024	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values at 30 June 2025	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-

30 June 2024 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2023	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values of disposals	-	-	-	-
Carrying Values at 30 June 2024	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-

All of the Municipality's Heritage Assets are held under freehold interest and no Heritage Assets had been pledged as security for any liabilities of the municipality.

No restrictions apply to any of the Heritage Assets of the Municipality.

The effective date of the revaluations was 1 July 2012. Cost was determined by independent valuers, which are not connected to the municipality and have recent experience in location and category of the heritage assets.

The heritage assets' values were determined directly by reference to resale value of the material of the asset or scrap metal.

The Municipality's Heritage Assets are accounted for according to the cost model and therefore no fair value has been determined.

Note	Description	2025 R	2024 R
2	**INVENTORY**		
	Consumable Stores – at Cost	11,013,592	11,680,743
	Unsold water - at Cost	70,258	127,514
	Total Inventory	**11,083,850**	**11,808,256**

Inventories are held for own use and measured at the lower of Cost and Current Replacement Cost. No write downs of Inventory to Net Realisable Value were required.

No inventories have been pledged as collateral for Liabilities of the Municipality.

An inventory shortage to the amount of R 21 147 (2024: Inventory shortage of R 831 115) have been accounted during the Year under review.

Included in consumable stock, is slow moving stock (stock showing no movement for the last 365 days) amounting to R 691 975 (2024: R 126 909). As at 30 June 2024 the slow moving stock disclosed was overstated by R 3 603 718. The amount is restated per Correction of Error Note.

The value and quantity of unsold water at Year-end was calculated on a management estimate based on the % of the capacity of the water storage facilities and the cost per kl water purified during the financial Year.

Water inventories comprise all costs of purchase, conversion and other costs incurred in bringing the inventories to their location and condition prior to being consumed.

Water inventory expensed comprises of the following costs which were reallocated:

	2025 R	2024 R
Reallocations	(14,290,529)	(12,722,413)
Employee Related Costs	(15,739,694)	(15,336,556)
Contracted Services	(2,092,158)	(3,859,998)
Operational Costs	(77,978)	(70,957)
Finance Costs	(1,571,704)	(1,935,340)
Depreciation and Amortisation	(13,680,543)	(13,071,745)
Gains/(Loss) on Water Inventory	18,871,547	21,552,184

The above information is disclosed under Inventory Consumer as per Note 29

3 TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2025	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
Trade receivables from Exchange Transactions	468,064,043	(247,978,352)	220,085,691
Trade receivables from Non-Exchange Transactions	76,869,436	(47,902,709)	28,966,726
Total Trade Receivables From Exchange and Non-Exchange Transactions	**544,933,479**	**(295,881,062)**	**249,052,417**

Trade Receivables from Exchange Transactions	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**

Note	Description	2025 R	2024 R

	Gross Balances	Provision for Bad Debts	Net Balance
	R	R	R
Total Exchange Debtors	450,965,663	(247,978,352)	202,987,310
Sundry Debtors	2,831,577	-	2,831,577
Provision for income not yet billed	14,266,804	-	14,266,804
Total Trade Receivables from Exchange Transactions	**468,064,043**	**(247,978,352)**	**220,085,691**

Trade receivables from Non-Exchange Transactions	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
	R	R	R
Total Non-Exchange Debtors	70,804,111	(42,454,188)	28,349,922
Plus: Traffic Debtors	6,065,325	(5,448,521)	616,804
Total Trade Receivables from Non-Exchange Transactions	**76,869,436**	**(47,902,709)**	**28,966,726**

TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2024	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
Trade receivables from Exchange Transactions	377,586,784	(182,556,820)	195,029,964
Balance Previously Reported	378,313,094	(182,556,820)	195,756,274
Correction of Error - refer to note 36.03	(726,311)	-	(726,311)
Trade receivables from Non-Exchange Transactions	64,623,608	(37,772,263)	26,851,344
Balance Previously Reported	65,710,590	(37,772,263)	27,938,326
Correction of Error - refer to note 36.04	(1,086,982)	-	(1,086,982)
Total Trade Receivables From Exchange and Non-Exchange Transactions	**442,210,391**	**(220,329,083)**	**221,881,308**

Trade receivables from Exchange Transactions	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
	R	R	R
Total Exchange Debtors	358,767,853	(182,556,820)	176,211,033
Balance Previously Reported	359,473,290	(182,556,820)	176,916,470
Correction of Error - refer to note 36.03	(705,438)	-	(705,438)

Note	Description		2025 R	2024 R
	Sundry Debtors	3,672,153	-	3,672,153
	Balance Previously Reported	3,693,026	-	3,693,026
	Correction of Error - refer to note 36.03	(20,873)	-	(20,873)
	Provision for income not yet billed	15,146,778	-	15,146,778
	Total Trade Receivables from Exchange Transactions	**377,586,784**	**(182,556,820)**	**195,029,964**

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Non-Exchange Debtors	59,150,908	(32,655,499)	26,495,409
Balance Previously Reported	60,237,890	(32,655,499)	27,582,391
Correction of Error - refer to note 36.04	(1,086,982)	-	(1,086,982)
Plus: Traffic Debtors	5,472,700	(5,116,765)	355,935
Total Trade Receivables From Exchange and Non-Exchange Transactions	**64,623,608**	**(37,772,263)**	**26,851,344**

The Municipality did not pledge any of its Receivables as security for borrowing purposes.

Ageing of Receivables from Exchange Transactions:

Electricity: Ageing

	2025 R	2024 R
Current (0 - 30 days)	26,554,937	22,306,632
31 - 60 Days	4,936,537	3,496,750
61 - 90 Days	4,686,144	1,452,418
91 - 120 Days	3,617,723	2,466,605
+ 120 Days	30,205,053	19,594,588
Total	70,000,393	49,316,994

Water: Ageing

	2025 R	2024 R
Current (0 - 30 days)	11,957,307	11,298,783
31 - 60 Days	4,187,031	4,046,393
61 - 90 Days	4,512,034	3,006,216
91 - 120 Days	3,540,582	2,327,042
+ 120 Days	70,209,905	50,326,816
Total	94,406,859	71,005,250

Note	Description	2025 R	2024 R
	Refuse: Ageing		
	Current (0 - 30 days)	8,014,520	4,075,986
	31 - 60 Days	2,239,299	2,008,661
	61 - 90 Days	2,903,572	1,615,151
	91 - 120 Days	2,041,292	1,522,435
	+ 120 Days	66,682,164	55,143,927
	Total	81,880,848	64,366,160
	Sewerage: Ageing		
	Current (0 - 30 days)	7,824,938	4,618,237
	31 - 60 Days	1,912,248	1,877,310
	61 - 90 Days	2,111,576	1,371,121
	91 - 120 Days	1,669,982	1,305,754
	+ 120 Days	49,300,759	40,758,011
	Total	62,819,502	49,930,432
	VAT: Ageing		
	Current (0 - 30 days)	8,151,232	6,773,717
	31 - 60 Days	1,885,468	2,394,321
	61 - 90 Days	1,985,219	1,325,027
	91 - 120 Days	1,522,790	1,199,750
	+ 120 Days	34,239,457	26,572,520
	Total	47,784,166	38,265,335
	Other: Ageing		
	Current (0 - 30 days)	6,745,351	3,668,029
	31 - 60 Days	1,924,073	15,971,482
	61 - 90 Days	2,175,479	3,316,510
	91 - 120 Days	1,600,402	2,252,155
	+ 120 Days	81,628,590	60,675,506
	Total	94,073,894	85,883,682
	Total: Ageing		
	Current (0 - 30 days)	69,248,285	52,741,385
	31 - 60 Days	17,084,656	29,794,917
	61 - 90 Days	18,374,024	12,086,443
	91 - 120 Days	13,992,771	11,073,741
	+ 120 Days	332,265,927	253,071,367
	Total	450,965,663	358,767,853

The total ageing does not include sundry debtors of R 2 831 577 (2024: 3 672 153) and provision for income not yet billed of R 14 266 804 (2024: R 15 146 778).

Ageing of Receivables from Non-Exchange Transactions:

Note	Description	2025 R	2024 R
	Rates: Ageing		
	Current (0 - 30 days)	13,289,818	10,421,828
	31 - 60 Days	2,423,008	5,061,400
	61 - 90 Days	1,890,799	1,520,197
	91 - 120 Days	1,519,913	1,422,246
	+ 120 Days	51,680,572	40,725,237
	Total	70,804,111	59,150,907

The ageing does not include traffic fines of R 6 065 325 (2024: R 5 472 700).

Payments received are being prioritised in the following order:

- *Property Rates*
- Refuse and Sanitation
- Water
- Electricity

Reconciliation of the Provision for Impairment

	2025	2024
Balance at beginning of the Year	220,329,083	180,511,205
Receivables from Exchange Transactions	182,556,820	139,813,243
Receivables from Non-Exchange Transactions	37,772,263	40,697,963
Provision for bad debt	75,551,978	39,817,878
Receivables from Exchange Transactions	65,421,532	42,743,577
Receivables from Non-Exchange Transactions	10,130,446	(2,925,699)
Balance at the end of the Year	295,881,062	220,329,083
Receivables from Exchange Transactions	247,978,352	182,556,820
Receivables from Non-Exchange Transactions	47,902,709	37,772,263

Receivables from Exchange Transactions are billed monthly. No interest is charged on Receivables until the next billing Year in the following month. Thereafter interest is charged at a rate determined by Council on the outstanding balance.

Consumer debtors are payable within 30 days. This credit Year granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary.

The Municipality did not pledge any of its Receivables as security for borrowing purposes.

Concentrations of credit risk with respect to trade receivables are limited due to the Municipality's large number of customers. The Municipality's historical experience in collection of trade receivables falls within recorded allowances. Due to these factors, management believes that no additional risk beyond amounts provided for collection losses is inherent in the Municipality's trade receivables.

Note	Description	2025 R	2024 R
4	**OPERATING LEASE ASSET**		
	Balance at the beginning of the Year	-	13,896
	Operating Lease Revenue effected	-	(13,896)
	Total Operating Lease Asset	**-**	**-**

The municipality as Lessor:

Operating Leases relate to Property owned by the municipality with lease terms of between 2 to 20 Years, with an option to extend. All operating lease contracts contain market review clauses in the event that the lessee exercises its option to renew. The lessee does not have an option to purchase the property at the expiry of the lease Year.

Amounts receivable under Operating Leases:

At the reporting date the following minimum lease payments were receivable under non-cancellable Operating Leases for Property, Plant and Equipment, which are receivable as follow:

		2025 R	2024 R
	Up to 1 Year	-	-
	2 to 5 Years	-	-
	More than 5 Years	-	-
	Total Operating Lease Arrangements	**-**	**-**

No restrictions have been imposed by the municipality in terms of the operating lease agreements.

Die Eiland Resort is being rented out from the 1st of December 2022 till 30 June 2037. The rental amount for the first five Years is fixed at R 59 633.30 (VAT and Services excluded) per month. After the first five Years a new rental amount will be determined. The rental amount after month 60 is therefore

Base on above the lease agreement does not fall within the framework of an operating lease liability or lease asset. Yet additional disclosure is made for the user of the financial statements.

		2025 R	2024 R
	Up to 1 Year	715,600	715,600
	2 to 5 Years	1,431,200	2,146,800
	More than 5 Years	Unknown	Unknown
	Total Rental Income Receivable from Die Eiland Resort	**2,146,800**	**2,862,400**

Note	Description	2025 R	2024 R
5	**CASH AND CASH EQUIVALENTS**		
	Cashier's Float	2,240	2,240
	Petty Cash	2,000	2,000
	Short-Term Investments qualifying as Cash and Cash Equivalents	39,811,952	36,577,199
	Primary Bank Account - ABSA Bank Limited	17,084,911	9,394,981
	Cash book balance of traffic account	8,476,819	2,597,670
	Total Cash and Cash Equivalents	**65,377,923**	**48,574,090**

Note	Description		2025 R	2024 R
	Current Account (Primary Bank Account)			
	ABSA Bank Limited - Upington Branch: Account Number 22-4000-0051			
	Cash Book Balance at Beginning of Year		9,394,981	18,344,269
	Cash Book Balance at End of Year		17,084,911	9,394,981
	Bank Statement Balance at Beginning of Year		8,038,701	17,261,478
	Bank Statement Balance at End of Year		15,714,798	8,038,701
	The Municipality does not have any overdrawn current account facilities with its banker as at 30 June 2025.			
	Current Account (Traffic Bank Account)			
	ABSA Bank Limited - Upington Branch: Account Number 40-8511-2448			
	Cash Book Balance at Beginning of Year		2,597,670	3,109,997
	Cash Book Balance at End of Year		8,476,819	2,597,670
	Bank Statement Balance at Beginning of Year		2,594,178	3,049,002
	Bank Statement Balance at End of Year		8,427,599	2,594,178
	Investments qualifying as Cash and Cash Equivalents:			
	Institution	**Account Number**		
	ABSA Bank	93-5341-7339	173,570	159,658
	Investec Bank	1100-528419-623	6,324,679	5,818,041
	Grindrod Bank (merged to African Bank)	11000588044	33,313,704	30,599,501
			39,811,952	**36,577,199**
	R 3 400 000 of the investment at Investec (account number: 1100-528419-623) is secured to DBSA.			
6	**UNPAID CONDITIONAL GRANTS AND RECEIPTS**			
	Municipal Infrastructure Grant		43,723	-
	Regional Bulk Infrastructure Grant		2,826,592	-
	Total Unpaid Conditional Grants and Receipts		**2,870,315**	**-**

Note	Description	2025 R	2024 R
7	**NON-CURRENT BORROWINGS**		
	Annuity Loans	53,110,537	72,378,374
	Less : Current portion transferred to current liabilities	(16,432,533)	(19,081,038)
	Total Non-Current Borrowings	**36,678,004**	**53,297,336**
	Loans were raised for the Year under review.		
	(Refer to Appendix A for more detail on long-term liabilities)		

Note	Description	2025 R	2024 R
8	**NON-CURRENT EMPLOYEE BENEFITS**		
	Post Retirement Medical Benefits	119,592,150	122,510,447
	Long-Service Awards	17,559,030	14,358,141
	Total Non-current Employee Benefits	**137,151,181**	**136,868,588**
8.1	**POST RETIREMENT MEDICAL BENEFITS**		
	Balance 1 July	127,288,664	112,906,000
	Service Cost	5,231,159	4,225,000
	Interest Cost	15,513,558	13,753,000
	Expenditure for the Year	(4,815,452)	(4,935,466)
	Actuarial (Gain)	(18,290,257)	1,340,130
		124,927,672	127,288,664
	Less: Transfer of Current Portion	(5,335,522)	(4,778,217)
	Net Post-Employment Health Care Benefit Liability	**119,592,150**	**122,510,447**
8.2	**LONG SERVICE AWARDS**		
	Balance 1 July	16,669,535	15,498,000
	Service Cost	1,305,914	1,348,000
	Interest Cost	1,556,038	1,579,000
	Expenditure for the Year	(3,597,460)	(3,008,421)
	Actuarial (Gain) / Loss	3,605,234	1,252,956
		19,539,260	16,669,535
	Less: Transfer of Current Portion	(1,980,230)	(2,311,394)
	Net Long Service Awards Liability	**17,559,030**	**14,358,141**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance 1 July	143,958,199	128,404,000
	Service Cost	6,537,073	5,573,000
	Interest Cost	17,069,596	15,332,000
	Expenditure for the Year	(8,412,912)	(7,943,887)
	Actuarial (Gain)	(14,685,023)	2,593,086
		144,466,933	143,958,199
	Less: Transfer of Current Portion	(7,315,752)	(7,089,611)
	Net Total Non-Current Employee Benefit	**137,151,181**	**136,868,588**
	Post Retirement Benefits		
	The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:		
	- In-service (employees) members	381	394
	- In-service (employee) non-members	450	427
	- Continuation members (e.g. Retirees, widows, orphans)	91	97
	Total	**922**	**918**

Note	Description	2025 R	2024 R
	The liability in respect of past service has been estimated to be as follows:		
	- In-service members	57,088,696	66,503,947
	- In-Service non-members	15,140,322	10,759,954
	- Continuation members	52,698,654	50,024,763
		124,927,672	127,288,664

The liability in respect of Years commencing prior to the comparative Year has been estimated as follows:

	2025 R millions	2024 R millions	2023 R millions	2022 R millions	2021 R millions
Members	124.928	127.289	112.906	115.463	109.858
Total Liability	**124.928**	**127.289**	**112.906**	**115.463**	**109.858**

	2025 R millions	2024 R millions
Experience adjustments were calculated as follows:		
Liabilities: (Gain) / Loss	(2.361)	14.383
Assets: Gain / (Loss)	-	-

The liability in respect of Years commencing prior to the comparative Year has been estimated as follows:

	2023 R millions	2022 R millions	2021 R millions
Liabilities: (Gain) / Loss	(2.608)	(3.926)	(16.490)
Assets: Gain / (Loss)	-	-	-

The Municipality requested detailed employee and pensioner information as well as information on the Municipality's share of the Pension and Retirement Funds' assets from the fund administrator. The fund administrator confirmed that assets of the Pension and Retirement Funds are not split per participating employer. Therefore, the Municipality is unable to determine the value of the plan assets as defined in GRAP 25.

As part of the Municipality's process to value the defined benefit liabilities, the Municipality requested pensioner data from the fund administrator. The fund administrator claim that the pensioner data to be confidential and were not willing to share the information with the Municipality. Without detailed pensioner data the Municipality was unable to calculate a reliable estimate of the accrued liability in respect of pensioners who qualify for a defined benefit pension.

Therefore, although the Retirement Fund is a Multi Employer fund defined as defined benefit plan, it will be accounted for as defined contribution plan. All the required disclosure has been made as defined in GRAP 25.31.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

- Bonitas
- Sizwe Hosmed
- LA Health
- Keyhealth
- Samwumed

Key actuarial assumptions used:

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Note	Description	2025 R	2024 R
	Rate of interest		
	Discount rate	11.65%	12.42%
	Consumer Price Inflation	5.56%	6.42%
	Health Care Cost Inflation Rate	7.06%	7.92%
	Net Effective Discount Rate	4.28%	4.17%
	Maximum Subsidy Inflation Rate	7.06%	5.57%
	Net-of-maximum--subsidy-inflation discount rate	4.28%	6.49%

Mortality rates

The PA 90 ultimate table, rated down by 1 Year of age was used by the actuaries

Normal retirement age

It has been assumed that in-service members will retire at an average age of 62 (2024: 59), which then implicitly allows for expected rates of early and ill-health retirement.

The amounts recognised in the Statement of Financial Position are as follows:

	2025 R	2024 R
Present value of fund obligations	124,927,672	127,288,664
Net liability/(asset)	**124,927,672**	**127,288,664**

The Municipality has elected to recognise the full increase in this defined benefit liability immediately

	2025 R	2024 R
Balance 1 July	127,288,664	112,906,000
Contribution for the Year	5,231,159	4,225,000
Interest Cost	15,513,558	13,753,000
Expenditure for the Year	(4,815,452)	(4,935,466)
Past Service Cost	-	-
Actuarial (Gain)	(18,290,257)	1,340,130
	124,927,672	127,288,664
Less: Transfer of Current Portion	(5,335,522)	(4,778,217)
Net Post-Employment Health Care Benefit Liability	**119,592,150**	**122,510,447**

Sensitivity Analysis on the Accrued Liability

Assumption	In-Service Members and Non-members liability R millions	Continuation members liability R millions	Total liability R millions
Central Assumptions	77.264	50.025	127.289

The effect of movements in the assumptions for 30 June 2025 are as follows:

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	127.289	-
Health Care Inflation	+ 1%	136.579	7%
Health Care Inflation	- 1%	112.782	-11%
Discount Rate	+ 1%	113.669	-11%
Discount Rate	- 1%	143.809	13%
Post-retirement mortality	+1 Year	124.221	-2%
Post-retirement mortality	-1 Year	130.536	3%
Average retirement age	-1 Year	133.922	5%
Continuation of membership at retirement	-10%	116.987	-8%

Note	Description	2025 R	2024 R

The effect of movements in the assumptions for 30 June 2026 are as follows:

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	124.928	-
Health Care Inflation	+ 1%	139.743	7%
Health Care Inflation	- 1%	109.323	-11%
Discount Rate	+ 1%	105.627	-11%
Discount Rate	- 1%	136.295	13%
Post-retirement mortality	+1 Year	116.653	-2%
Post-retirement mortality	-1 Year	133.455	3%
Average retirement age	-1 Year	127.723	5%
Continuation of membership at retirement	-10%	117.705	-8%

Sensitivity Analysis on Current-service and Interest Cost for the Year ending 30 June 2025

The effect of movements in the assumptions are as follows:

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		5.2312	15.5136	20.7447	
Health Care Inflation	+ 1%	6.2357	15.9729	22.2086	12%
Health Care Inflation	- 1%	4.4230	13.7131	18.1361	-9%
Discount Rate	+ 1%	4.4995	13.7997	18.2992	-8%
Discount Rate	- 1%	6.1435	16.1512	22.2947	12%
Post-retirement mortality	+1 Year	5.1250	15.1350	20.2600	2%
Post-retirement mortality	-1 Year	5.3418	15.9164	21.2582	7%
Average retirement age	-1 Year	5.4032	16.3375	21.7407	10%
Continuation of membership at retirement	-10%	4.5337	14.2341	18.7677	-5%

Sensitivity Analysis on Current-service and Interest Cost for the Year ending 30 June 2026

The effect of movements in the assumptions are as follows:

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		5.5876	14.2388	19.8264	
Health Care Inflation	+ 1%	6.4196	15.9628	22.3825	13%
Health Care Inflation	- 1%	4.6519	12.4229	17.0748	-14%
Discount Rate	+ 1%	4.3984	13.0207	17.4191	-12%
Discount Rate	- 1%	6.1853	14.2265	20.4118	3%
Post-retirement mortality	+1 Year	5.4694	13.2788	18.7483	-5%
Post-retirement mortality	-1 Year	5.7437	15.2299	20.9736	6%
Average retirement age	-1 Year	5.8637	14.5643	20.4280	3%
Continuation of membership at retirement	-10%	5.0288	13.3976	18.4264	-7%

COVID-19 Assumptions

The financial assumptions applied in the valuation are more adaptive and forward looking than the demographic assumptions as they are based on market related data (the government bond yields on the JSE). As a result, because of the nature of financial instruments, that tend to discount the effect of the future in their pricing, the effect of COVID-19 is already implicit in the discount rate.

Note	Description	2025 R	2024 R
	Once any long-term impacts of COVID-19 on the various valuation parameters becomes more evident, appropriate adjustments to the parameters will be feasible. In the meanwhile, any short-term impacts of actual experience being different to the current long-term assumptions will contribute to actuarial gain / loss items.		
	Long Service Bonuses		**Employees**
	The Long Service Bonus plans are defined benefit plans		
	As at Year end, the following number of employees were eligible for Long Service Bonuses	825	818
	Rate of interest		
	Discount Rate	8.86%	10.03%
	CPI	3.36%	4.59%
	General Increase Rate	4.36%	5.59%
	Net Discount Rate	4.31%	4.20%
	The amounts recognised in the Statement of Financial Position are as follows:		
	Present value of fund obligations	19,539,260	16,669,535
	Net liability	**19,539,260**	**16,669,535**

The liability in respect of Years commencing prior to the comparative Year has been estimated as follows:

	2025 R millions	2024 R millions	2023 R millions	2022 R millions	2021 R millions
Members	16.185	16.670	15.498	15.255	15.105
Total Liability	**16.185**	**16.670**	**15.498**	**15.255**	**15.105**

	2025 R millions	2024 R millions
Experience adjustments were calculated as follows:		
Liabilities: (Gain) / Loss	(0.484)	1.172
Assets: Gain / (Loss)	-	-

The liability in respect of Years commencing prior to the comparative Year has been estimated as follows:

	2023 R millions	2022 R millions	2021 R millions
Liabilities: (Gain) / Loss	1.190	0.326	1.443
Assets: Gain / (Loss)	-	-	-

	2025	2024
Balance 1 July	16,669,535	15,498,000
Contribution for the Year	1,305,914	1,348,000

Note	Description	2025 R	2024 R
	Interest Cost	1,556,038	1,579,000
	Expenditure for the Year	(3,597,460)	(3,008,421)
	Actuarial (Gain)	3,605,234	1,252,956
		19,539,260	16,669,535
	Less: Transfer of Current Portion	(1,980,230)	(2,311,394)
	Net Long-Service Award Liability	**17,559,030**	**14,358,141**

Sensitivity Analysis on the Accrued Liability For the Year ending 30 June 2025

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	16.670	-
General earnings inflation	+ 1%	17.569	5%
General earnings inflation	- 1%	15.920	-4%
Discount rate	+ 1%	15.958	-4%
Discount rate	- 1%	17.541	5%
Average retirement age	+2 yrs	19.247	15%
Average retirement age	-2 yrs	14.065	-16%
Withdrawal rates	x2	13.619	-18%
Withdrawal rates	x0.5	18.761	13%

Sensitivity Analysis on the Accrued Liability For the Year ending 30 June 2026

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	19.539	-
General earnings inflation	+ 1%	20.589	5%
General earnings inflation	- 1%	18.573	-5%
Discount rate	+ 1%	18.530	-5%
Discount rate	- 1%	20.619	6%
Average retirement age	+2 yrs	21.786	12%
Average retirement age	-2 yrs	16.186	-17%
Withdrawal rates	x2	16.155	-17%
Withdrawal rates	x0.5	21.791	12%

Sensitivity Analysis on Current-service and Interest Cost for the Year ending 30 June 2025

The effect of movements in the assumptions are as follows:

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		1.3059	1.5560	2.8620	
General Earnings Inflation	1%	1.3891	1.6463	3.0354	6%
General Earnings Inflation	-1%	1.2379	1.4809	2.7188	-5%
Discount Rate	1%	1.2413	1.4847	2.7260	-5%
Discount Rate	-1%	1.3865	1.6435	3.0300	6%
Average retirement age	+2 Years	1.4768	1.8046	3.2814	15%
Average retirement age	-2 Years	1.1306	1.3131	2.4437	-15%
Withdrawal Rate	x2	1.0135	1.2517	2.2652	-21%
Withdrawal Rate	x0.5	1.5172	1.7658	3.2831	15%

Sensitivity Analysis on Current-service and Interest Cost for the Year ending 30 June 2026

The effect of movements in the assumptions are as follows:

Note	Description	2025 R	2024 R

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		1.5052	1.6435	3.1487	
General Earnings Inflation	1%	1.5989	1.7361	3.3350	6%
General Earnings Inflation	-1%	1.4200	1.5583	2.9783	-5%
Discount Rate	1%	1.4142	1.7299	3.1442	0%
Discount Rate	-1%	1.6019	1.5425	3.1445	0%
Average retirement age	+2 Years	1.6708	1.8390	3.5099	11%
Average retirement age	-2 Years	1.1159	1.1545	2.2705	-28%
Withdrawal Rate	x2	1.1844	1.3452	2.5296	-20%
Withdrawal Rate	x0.5	1.7383	1.8423	3.5806	14%

COVID-19 Assumptions

The financial assumptions applied in the valuation are more adaptive and forward looking than the demographic assumptions as they are based on market related data (the government bond yields on the JSE). As a result, because of the nature of financial instruments, that tend to discount the effect of the future in their pricing, the effect of COVID-19 is already implicit in the discount rate.

Once any long-term impacts of COVID-19 on the various valuation parameters becomes more evident, appropriate adjustments to the parameters will be feasible. In the meanwhile, any short-term impacts of actual experience being different to the current long-term assumptions will contribute to actuarial gain / loss items.

Note	Description	2025 R	2024 R
9	**NON-CURRENT PROVISIONS**		
	Landfill Site - Environmental Rehabilitation	42,733,436	23,735,275
	Quarries - Environmental Rehabilitation	30,506,910	30,168,539
	Total Non-Current Provisions	**73,240,346**	**53,903,814**
9.1	**Landfill Site - Environmental rehabilitation**		
	Balance beginning of the Year	35,954,233	36,231,839
	Change in landfill closure provision	18,911,179	(3,635,073)
	Interest Cost	3,703,286	3,357,467
		58,568,698	35,954,233
	Less: Transfer of Current Portion	(15,835,262)	(12,218,958)
	Balance at the end of the Year	**42,733,436**	**23,735,275**

Dawid Kruiper Municipality currently operate a landfill sites. Environmental rehabilitation – environmental obligation to rehabilitate the various landfill sites upon closure.

	2025 R	2024 R
Askham Landfill Site	1,686,788	664,515
De Duine Landfill Site	29,577,324	23,142,003
Groot Mier Landfill Site	3,296,261	1,562,749
Leerkrans Landfill Site	4,312,830	1,745,484
Loubos Landfill Site	3,778,798	1,416,973
Noenieput Landfill Site	682,028	256,620
Philandersbron Landfill Site	3,994,334	1,627,784
Rietfontein Landfill Site	4,916,797	1,463,460
Swartkop Landfill Site	2,600,498	1,298,578
Welkom Landfill Site	3,723,039	2,776,066
Total Landfill site rehabilitation	**58,568,698**	**35,954,233**

In terms of the licencing of the landfill refuse sites, the Municipality will incur rehabilitation costs to restore the sites at the end of their useful lives.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description	2025 R	2024 R
	Key financial assumptions used for 30 June 2025:		

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	2.96%	7.87%	0.00%
Loubos Landfill Site	2.96%	7.87%	0.00%
Swartkopdam Landfill Site	2.96%	7.87%	0.00%
De Duine Landfill Site	2.96%	7.87%	0.00%
Noenieput Landfill Site	2.96%	7.87%	0.00%
Welkom Landfill Site	2.96%	7.87%	0.00%
Groot Mier Landfill Site	2.96%	7.87%	0.00%
Philandersbron Landfill Site	2.96%	7.87%	0.00%
Leerkrans Landfill Site	2.96%	7.87%	0.00%
Rietfontein Landfill Site	2.96%	7.87%	0.00%

Key financial assumptions used for 30 June 2024:

Assumptions

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	5.10%	10.30%	0.00%
Loubos Landfill Site	5.10%	10.30%	0.00%
Swartkopdam Landfill Site	5.10%	10.30%	0.00%
De Duine Landfill Site	5.10%	10.30%	0.00%
Noenieput Landfill Site	5.10%	10.30%	0.00%
Welkom Landfill Site	5.10%	10.30%	0.00%
Groot Mier Landfill Site	5.10%	10.30%	0.00%
Philandersbron Landfill Site	5.10%	10.30%	0.00%
Leerkrans Landfill Site	5.10%	10.30%	0.00%
Rietfontein Landfill Site	5.10%	10.30%	0.00%

Note	Description	2025 R	2024 R
9.2	**Quarries - Environmental rehabilitation**		
	Balance beginning of the Year	33,387,643	30,507,818
	Change in quarry closure provision	(4,850,301)	(237,969)
	Interest Cost	3,438,927	3,117,794
		31,976,269	33,387,643
	Less: Transfer of Current Portion	(1,469,359)	(3,219,104)
	Balance at the end of the Year	**30,506,910**	**30,168,539**

Dawid Kruiper Municipality currently operates three quarries, while two quarries are not in use anymore. The municipality have an environmental obligation to rehabilitate the various landfill sites upon closure.

	2025 R	2024 R
Leseding Quarry	1,677,511	1,878,153
Spitskop Quarry	22,792,156	26,081,013
Upington Quarry	5,579,505	4,751,905
Rietfontein 1 Quarry	457,737	380,631
Rietfontein 2 Quarry	1,469,359	295,940
Total Quarries rehabilitation	**31,976,269**	**33,387,644**

In terms of the licencing of the landfill refuse sites, the Municipality will incur rehabilitation costs to restore the sites at the end of their useful lives.

Note	Description		2025 R	2024 R
	Key financial assumptions used for 30 June 2025:			
		CPI	**Discount Rate**	**Risk Allowance**
	Leseding Quarry	2.96%	7.87%	0.00%
	Spitskop Quarry	2.96%	7.87%	0.00%
	Upington Quarry	2.96%	7.87%	0.00%
	Rietfontein 1 Quarry	2.96%	7.87%	0.00%
	Rietfontein 2 Quarry	2.96%	7.87%	0.00%
	Key financial assumptions used for 30 June 2024:			
		CPI	**Discount Rate**	**Risk Allowance**
	Leseding Quarry	5.10%	10.30%	0.00%
	Spitskop Quarry	5.10%	10.30%	0.00%
	Upington Quarry	5.10%	10.30%	0.00%
	Rietfontein 1 Quarry	5.10%	10.30%	0.00%
	Rietfontein 2 Quarry	5.10%	10.30%	0.00%

Note	Description	2025 R	2024 R
10	**NON-CURRENT TRADE AND OTHER PAYABLES**		
	Municipal Debt Relief from Eskom	41,187,761	58,978,549
	Less : Current portion transferred to current Trade and Other Payables	(19,598,288)	(17,790,788)
	Total Long-Term Trade and Other Payables	**21,589,474**	**41,187,761**

Dawid Kruiper Municipality was approved for debt relief during 2023/2024 financial Year. The outstanding debt will be subject to write-off over 3 Years.

Note	Description	2025 R	2024 R
11	**CONSUMER DEPOSITS**		
	Electricity and Water	14,550,884	13,916,800
	Sundry	3,235,564	3,083,481
	Total Consumer Deposits	**17,786,448**	**17,000,281**
	Guarantees Held In Lieu of Electricity and Water Deposits	**360,241**	**220,041**

Consumer Deposits are paid by consumers on application for new water and electricity connections. The deposits are repaid when the water and electricity connections are terminated. In cases where consumers default on their accounts, the Municipality can utilise the deposit as payment for the outstanding account.

No interest is paid on Consumer Deposits held.

Note	Description	2025 R	2024 R
12	**PROVISIONS**		
	Performance Bonus	715,876	835,114
	Leave Provision	40,095,420	37,277,781
	Current portion of Non-Current Provisions	17,304,621	15,438,062
	Total Provisions	**58,115,917**	**53,550,957**
	Performance bonuses		
	Balance beginning of the Year	835,114	796,432

Note	Description	2025 R	2024 R
	Performance bonuses paid	(809,234)	(1,104,905)
	Reversal of performance bonus	-	-
	Contributions	689,996	1,143,587
	Balance at the end of the Year	**715,876**	**835,114**
	Leave Provision		
	Balance beginning of the Year	37,277,781	35,816,308
	Leave pay-outs	(2,513,681)	(2,469,224)
	Contribution	5,331,320	3,930,697
	Balance at the end of the Year	**40,095,420**	**37,277,781**

13	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	109,155,027	112,259,707
	Balance Previously Reported		95,437,040
	Correction of Error - refer to note 36.05		16,822,667
	Payments Received in Advance	42,013,159	39,565,701
	Retentions	3,582,886	8,032,128
	Unidentified Deposits	3,650,073	4,399,133
	Other Creditors	24,320,708	16,531,570
	Leave Accrual	2,419,223	2,229,654
	Staff Bonuses	10,620,892	10,169,661
	Current portion transferred from Non-Current Trade and Other Payables	19,598,288	17,790,788
	Total Trade and Other Payables from Exchange Transactions	**215,360,254**	**210,978,343**

Due to the short term nature of these items, the carrying value approximated the fair value

The average credit Year on purchases is 30 days from the receipt of the invoice, as determined by the MFMA, except when the liability is disputed. No interest is charged for the first 30 days from the date of receipt of invoice. Thereafter interest is charged in accordance with the credit policies of the various individual creditors that the Municipality deals with. The Municipality has policies in place to ensure that all payables are paid within the credit timeframe.

Leave accrual

	2025 R	2024 R
Balance beginning of the Year	2,229,654	2,229,809
Contribution	446,601	-
Reversal of Provision	(257,032)	(155)
Balance at the end of the Year	**2,419,223**	**2,229,654**

Provision for leave values due to employees is calculated in terms of the standard conditions of employment. The provision for leave is calculated on the cost to council, leave pay-outs are done on basic salary.

Staff Bonuses

	2025 R	2024 R
Balance beginning of the Year	10,169,661	9,991,352
Bonus Payments	(16,992,218)	(17,091,840)
Contributions	17,443,448	17,270,150
Balance at the end of the Year	**10,620,892**	**10,169,661**

Provision for bonuses paid in November due to employees is calculated on a pro-rata basis from the 1st of December till the 30th of June based on the basic salary on which bonuses are paid.

Note	Description	2025 R	2024 R
14	**TRADE AND OTHER PAYABLES FROM NON-EXCHANGE TRANSACTIONS: UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
14.1	***Conditional Grants From Other Spheres of Government***	**19,154,793**	**5,526,388**
	Department of Economic Development and Tourism	56,816	70,486
	Other	23,155	23,155
	Neighbourhood Development Partnership Grant	17,867,938	5,267,694
	Regional Bulk Infrastructure Grant	-	165,052
	Water Service Infrastructure Grant	1,206,884	-
	Total Unspent Conditional Grants and Receipts	**19,154,793**	**5,526,388**

The Electrification of 157 Houses was delayed due to the preferred bidder not accepting the award. This project is funded with INEP funding and has resulted in unspent grants. The tender has been readvertised and in process of being evaluated.

Refer to note for reconciliation of grants from other spheres of government.

Due to the short term nature of these items, the carrying value approximated the fair value

Note	Description	2025 R	2024 R
15	**TAXES**		
	VAT (Receivable) / Payable	16,565,067	9,243,426
	Balance Previously Reported		9,417,124
	Correction of Error - refer to note 36.06		(173,698)
	Total Taxes	**16,565,067**	**9,243,426**

VAT is payable on the cash basis. Only once payment is received from debtors is VAT paid over to SARS and claimed from SARS when actual payment of creditors are done.

Note	Description	2025 R	2024 R
16	**ACCUMULATED SURPLUS**		
	Accumulated surplus / (deficit)	2,021,544,711	2,066,460,416
	Balance Previously Reported		2,569,774,874
	Correction of Error - refer to note 36.07		(503,314,459)
	Total Accumulated Surplus	**2,021,544,711**	**2,066,460,416**

Note	Description	2025 R	2024 R
17	**PROPERTY RATES**		
	General Rates		
	Total Assessment Rates	174,604,388	159,948,620
	Balance Previously Reported		159,931,799
	Correction of Error - refer to note 36.09		16,822
	Less: Revenue Foregone	(17,745,622)	(15,985,358)
	Balance Previously Reported		(15,841,713)
	Correction of Error - refer to note 36.09		(143,644)
	Total Property Rates	**156,858,766**	**143,963,263**

	Valuations	**2025/06/30 R 000's**	**2024/06/30 R 000's**
	Residential & Commercial	8,180,704	8,216,386
	Agricultural	5,322,854	5,350,025
	State	455,165	453,995
	PSI & PBO	29,818	29,881
	Non Rateable	1,606,586	1,603,457
	Total Property Valuations	**15,595,127**	**15,653,744**

The general valuation came into effect on 1 July 2020. A general rate of R 0.0144900 (2024: R 0.0140751).

Note	Description	2025 R	2024 R
18	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Government Grants and Subsidies - Operating	138,462,951	133,526,235
	Government Grants and Subsidies - Capital	36,352,403	53,842,109
	Municipal Debt Relief - In kind	-	11,232,308
	Total Government Grants, Donations and Subsidies	**174,815,354**	**198,600,652**
	Department of Economic Development and Tourism	13,670	771,468
	Directo Signs	-	26,845
	Eskom Debt Relief	-	11,232,308
	Extended Public Work Programme - National	1,200,000	950,000
	Equitable Share	124,544,694	116,595,409
	Financial Management Grant	3,000,000	3,000,000
	Housing Subsidy	200,000	400,000
	Integrated National Electrification Programme	-	22,338,793
	Municipal Infrastructure Grant	28,646,723	27,331,000
	Neighbourhood Development Partnership Grant	2,132,062	4,752,892
	Provincial	3,270,000	3,129,000
	Regional Bulk Infrastructure Grant	3,782,088	1,322,938
	Water Service Infrastructure Grant	8,026,116	6,750,000
	Total Government Grants and Subsidies	**174,815,354**	**198,600,652**

Note	Description	2025 R	2024 R
18.01	***Equitable Share***		
	Balance unspent at beginning of Year	-	-
	Current Year receipts	124,544,694	116,595,409
	Conditions met - transferred to revenue	(124,544,694)	(116,595,409)
	Conditions still to be met	**-**	**-**
	In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive a monthly subsidy which is funded from this grant. Additional funding was received to address the impact of Covid-19 as reported in Appendix C.		
18.02	***Integrated National Electrification Programme***		
	Balance unspent at beginning of Year	-	5,638,793
	Current Year receipts	-	16,700,000
	Conditions met - transferred to revenue	-	(22,338,793)
	Conditions still to be met - transferred to liabilities / (assets)	**-**	**-**
	This grant was used for electrical connections in previously disadvantaged areas.		
18.03	***Provincial Grants***		
	Balance unspent at beginning of Year	-	-
	Current Year receipts	3,270,000	3,129,000
	Conditions met - transferred to revenue	(3,270,000)	(3,129,000)
	Conditions still to be met - transferred to liabilities	**-**	**-**
	The grant was utilised for the upgrading of library infrastructure and equipment, as well as operating expenditure.		
18.04	***Municipal Infrastructure Grant***		
	Balance unspent at beginning of Year	-	213,503
	Current Year receipts	28,603,000	27,331,000
	Roll over not approved	-	(213,503)
	Conditions met - transferred to revenue	(28,646,723)	(27,331,000)
	Conditions still to be met - transferred to assets	**(43,723)**	**-**
	The Municipal infrastructure grant is utilised for the construction of infrastructure in terms of the conditions of the grant. .		
18.05	***Housing***		
	Balance unspent at beginning of Year	-	-
	Current Year receipts	200,000	400,000
	Conditions met - transferred to revenue	(200,000)	(400,000)
	Conditions still to be met - transferred to liabilities	**-**	**-**
	The Housing Grant is allocated to municipalities to provide the housing function on behalf of Provincial Government.		
18.06	***Water Service Infrastructure Grant***		
	Balance unspent at beginning of Year	-	747,907
	Current Year receipts	9,233,000	6,750,000
	Roll over not approved	-	(747,907)
	Conditions met - transferred to revenue	(8,026,116)	(6,750,000)
	Conditions still to be met - transferred to liabilities	**1,206,884**	**-**
	The Water Services Infrastructure Grant facilitates the planning and implementation of various water and on-site sanitation projects to accelerate backlog reduction and enhance sustainability of services.		

Note	Description	2025 R	2024 R
18.07	***Financial Management Grant***		
	Balance unspent at beginning of Year	-	-
	Current Year receipts	3,000,000	3,000,000
	Conditions met - transferred to revenue	(3,000,000)	(3,000,000)
	Conditions still to be met	**-**	**-**

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial management reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).

Note	Description	2025 R	2024 R
18.08	***Other***		
	Balance unspent at beginning of Year	23,155	50,000
	Conditions met - transferred to revenue	-	(26,845)
	Conditions still to be met - transferred to liabilities	**23,155**	**23,155**

Various grants received from different spheres (e.g. Lotto)

Note	Description	2025 R	2024 R
18.09	***Extended Public Work Programme - National***		
	Balance unspent at beginning of Year	-	-
	Current Year receipts	1,200,000	950,000
	Conditions met - transferred to revenue	(1,200,000)	(950,000)
	Conditions still to be met - transferred to liabilities	**-**	**-**

The Expanded Public Works Programme Grant was allocated to the Municipality for the installation of water meters.

Note	Description	2025 R	2024 R
18.10	**Neighbourhood Partnership Development Grant**		
	Balance unspent at beginning of Year	5,267,694	3,449,586
	Current Year receipts	20,000,000	6,571,000
	Conditions met - transferred to revenue	(2,132,062)	(4,752,892)
	Roll over not approved	(5,267,694)	-
	Conditions still to be met - transferred to liabilities	**17,867,938**	**5,267,694**

The Neighbourhood Development Partnership Grants supports municipalities in developing and implementing urban network plans.

Note	Description	2025 R	2024 R
18.11	**Department of Economic Development and Tourism**		
	Balance unspent at beginning of Year	70,486	841,954
	Conditions met - transferred to revenue	(13,670)	(771,468)
	Conditions still to be met - transferred to liabilities	**56,816**	**70,486**

The grant is utilised for the construction of infrastructure in terms of the conditions of the grant.

Note	Description	2025 R	2024 R
18.12	**Regional Bulk Infrastructure Grant**		
	Balance unspent at beginning of Year	165,052	(3,278,280)
	Current Year receipts	790,444	4,766,269
	Conditions met - transferred to revenue	(3,782,088)	(1,322,938)
	Conditions still to be met - transferred to liabilities / (assets)	**(2,826,592)**	**165,052**

The funding was received for the upgrade of the Kameelmond Waste Water Treatment Works.

Note	Description	2025 R	2024 R
19	**FINES, PENALTIES AND FORFEITS**		
	Fines	6,186,008	4,838,224
	Illegal Connections	790,000	1,762,340
	Law Enforcement Fines	1,187,344	46,000
	Municipal Traffic Fines	3,826,925	3,028,400
	Building Control	380,435	-
	Overdue Books Fines	1,304	1,484
	Forfeits	2,254,067	300,288
	Pound Fees	93,450	21,790
	Total Fines, Penalties and Forfeits	**8,533,524**	**5,160,302**
20	**LICENCES AND PERMITS**		
	Market Porters	73,589	50,197
	Road and Transport Licences	1,943,795	1,833,690
	Trading Licences	175,732	291
	Total Licences and Permits	**2,193,115**	**1,884,179**
21	**OPERATIONAL REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Debt Forgiveness	18,783,323	7,105,632
	Eskom	18,783,323	6,718,013
	Other Suppliers	-	387,619
	Total Operational Revenue from Non-Exchange Transactions	**18,783,323**	**7,105,632**
22	**OPERATIONAL REVENUE FROM EXCHANGE TRANSACTIONS**		
	Administrative Handling Fees	89,537	730,566
	Bad Debts Recovered	112,525	37,359
	Breakages and Losses Recovered	31,274	3,471
	Commission	954,175	905,788
	Incidental Cash Surpluses	9,068	-
	Inspection Fees	144,113	73,259
	Insurance Refund	25,608	10,435
	Request for Information	7,258	8,479
	Skills Development Levy Refund	1,027,001	574,896
	Staff Recoveries	34,160	-
	Total Operational Revenue from Exchange Transactions	**2,434,719**	**2,344,253**
23	**RENTAL FROM FIXED ASSETS**		
	Investment Property	7,021,125	6,741,324
	Balance Previously Reported		6,710,410
	Correction of Error - refer to note 36.13		30,914
	Property, Plant and Equipment	439,932	349,325
	Total Rental from Fixed Assets	**7,461,057**	**7,090,648**
24	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Advertisements	2,232	-
	Application Fees for Land Usage	121,940	115,974
	Building Plan Approval	1,624,135	890,672
	Cemetery and Burial	185,064	148,502
	Clearance Certificates	151,956	117,389
	Development Charges	3,326	-
	Encroachment Fees	75,608	71,781
	Entrance Fees	728,642	749,150
	Escort Fees	78,187	3,527

Note	Description	2025 R	2024 R
	Exempted Parking	-	496
	Fire Services	25,474	6,395
	Legal Fees Recovered	96,134	163,942
	Library Fees	-	-
	Occupation Certificates	9,565	5,585
	Parking Fees	1,713	1,061
	Photocopies and Faxes	4,198	3,137
	Publications	2,870	946
	Sale of Consumables	121,860	163,656
	Stone and Gravel	1,509	-
	Sub-Division and Consolidation Fees	19,355	20,940
	Town Planning and Servitudes	7,584,304	6,897,853
	Balance Previously Reported		6,905,105
	Correction of Error - refer to note 36.15		(7,252)
	Traffic Control	-	548
	Total Sale of Goods and Rendering of Services	**10,838,073**	**9,361,554**

The amounts disclosed above for Operational Revenue and Sale of Goods and Rendering of Services are in respect of services, other than described in notes 17 and 23, rendered which are billed to or paid for by the users as the services are required according to approved tariffs.

Note	Description	2025 R	2024 R
25	**SERVICE CHARGES**		
	Sale of Electricity	438,441,339	388,640,665
	Prepaid Electricity Sales	186,420,870	158,763,233
	Debt Recovered via Sales	(26,480,089)	(14,015,942)
	Other Electricity Sales	7,345,065	4,073,989
	Metered Electricity Sales	280,647,058	247,612,262
	Balance Previously Reported		247,304,313
	Correction of Error - refer to note 36.14		307,949
	Cost of Free Basic Services - Indigents	(9,491,566)	(7,792,877)
	Total Sale of Water	92,271,284	83,415,267
	Metered Water Sales	70,859,778	64,700,339
	Balance Previously Reported		65,187,059
	Correction of Error - refer to note 36.14		(486,720)
	Prepaid Water Sales	150,292	209,972
	Other Water Sales	25,203,084	21,147,483
	Cost of Free Basic Services - Indigents	(3,941,869)	(2,642,526)
	Balance Previously Reported		(2,642,267)
	Correction of Error - refer to note 36.14		(260)
	Total Refuse Removal	52,685,987	47,980,976
	Refuse Removal	67,787,461	61,916,456
	Balance Previously Reported		62,009,562
	Correction of Error - refer to note 36.14		(93,105)
	Cost of Free Basic Services - Indigents	(15,101,474)	(13,935,480)
	Total Sewerage and Sanitation Charges	57,423,155	52,696,197
	Sewerage and Sanitation Charges	71,299,961	65,475,108
	Balance Previously Reported		65,518,630
	Correction of Error - refer to note 36.14		(43,522)
	Cost of Free Basic Services - Indigents	(13,876,806)	(12,778,911)
	Total Service Charges	**640,821,765**	**572,733,106**

The amounts disclosed above for revenue from Service Charges are in respect of services rendered which are billed to the consumers on a monthly basis according to approved tariffs.

Note	Description	2025 R	2024 R
26	**BULK PURCHASES**		
	Eskom	341,971,498	287,830,726
	Self Generation	954,292	-
	Total Bulk Purchases	**342,925,790**	**287,830,726**

Bulk purchases are the cost of commodities not generated by the Municipality, which the Municipality distributes in the municipal area for resale to the consumers. Electricity is purchased from Eskom.

Note	Description	2025 R	2024 R
27	**CONTRACTED SERVICES**		
	Auctioneers	70,384	77,386
	Business and Advisory	104,715	133,466
	Business and Financial Management	2,992,650	1,318,174
	Catering Services	325,455	92,595
	Civil Engineering	461,985	489,571
	Employee Wellness	13,180	-
	Forensic Investigations	402,565	-
	Laboratory Services	186,274	2,385,822
	Land and Quantity Surveyors	910	367,066
	Legal Cost	1,373,684	832,436
	Litter Picking and Street Cleaning	788,960	905,525
	Maintenance of Buildings and Facilities	879,000	250,738
	Maintenance of Community Assets	284,284	408,316
	Maintenance of Infrastructure Assets	4,230,464	3,759,446
	Maintenance of Other Assets	4,846,720	5,552,410
	Balance Previously Reported	-	5,526,340
	Correction of Error - refer to note 36.16	-	26,070
	Medical Examinations	469,685	359,382
	Meter Management	155,255	-
	Plants, Flowers and Decorations	-	2,100
	Pest Control and Fumigation	16,665	3,960
	Qualification Verification	30,888	-
	Refuse Removal Contractors	282,094	400,188
	Security Services	2,317,301	2,551,484
	Sewerage Services	656,644	639,695
	Stage and Sound Crew	155,735	-
	Town Planners	1,745,620	568,588
	Valuer and Assessors	2,268,449	289,143
	Water Takers	181,957	551,936
	Reallocation of Contracted Services to Water Inventory Consumed	(2,092,158)	(3,859,998)
	Total Contracted Services	**23,149,367**	**18,079,427**
28	**DEPRECIATION AND AMORTISATION**		
	Depreciation on PPE	98,225,467	90,494,908
	Amortisation on Intangible Assets	472,058	472,271
	Reallocation of Depreciation and Asset Impairment to Water Inventory Consumed	(13,680,543)	(13,071,745)
	Total Depreciation and Asset Impairment	**85,016,983**	**77,895,434**
29	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	225,121,235	219,481,103
	Housing Benefits	1,429,175	441,095
	Medical Aid Contributions	17,763,847	16,695,896
	Other Benefits and Allowances	15,664,883	11,049,725
	Overtime Payments	25,763,292	23,789,367
	Pension Fund and UIF Contributions	40,273,578	39,716,923
	Performance Bonus	689,996	1,057,939
	Post Retirement Benefit	14,818,821	27,583,484
	Skills Development Levy	3,053,786	2,925,764
	Staff Bonuses	17,443,448	17,270,150
	Travel Allowance	6,591,149	6,362,224
	Less: Employee Costs Capitalised	-	(13,294)
	Reallocation of Employee Related Costs to Water Inventory Consumed	(15,739,694)	(15,336,556)
	Total Employee Related Costs	**352,873,517**	**351,023,818**

Note	Description	2025 R	2024 R
	Reconciliation of GRAP 25 Disclosure		
	Post Retirement Medical Benefits	2,454,460	19,318,130
	Service Cost	5,231,159	4,225,000
	Interest Cost	15,513,558	13,753,000
	Actuarial (Gain)	(18,290,257)	1,340,130
	Long Service Awards	6,467,186	4,179,956
	Service Cost	1,305,914	1,348,000
	Interest Cost	1,556,038	1,579,000
	Actuarial (Gain)	3,605,234	1,252,956
	Total Reconciliation as per GRAP 25	**8,921,646**	**23,498,086**

The amounts are disclosed as part of Post Retirement Benefits, which also includes Leave Gratuity and Long Service Awards based on service Years.

Note	Description	2025 R	2024 R
	Remuneration of the Municipal Manager:		
29.01	***E Ntoba***		
	Annual Remuneration	1,012,456	1,032,796
	Car Allowance	241,200	241,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	16,336	16,702
	Performance Bonuses	152,880	169,905
	Total	**1,422,871**	**1,460,603**
	Remuneration of Chief Financial Officer:		
29.02	***R F Strauss***		
	Annual Remuneration	1,021,044	1,001,580
	Car Allowance	132,000	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	220,554	212,843
	Performance Bonuses	137,880	157,808
	Total	**1,511,478**	**1,552,231**
	Remuneration of the Director Corporate Services:		
29.03	***C M Newman***		
	Annual Remuneration	1,147,059	1,183,369
	Car Allowance	144,000	144,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	266,676	251,072
	Performance Bonuses	156,192	164,157
	Total	**1,713,927**	**1,742,598**
	Remuneration of the Director Development Services:		
29.04	***M G Bovu***		
	Annual Remuneration	676,003	1,359,676
	Car Allowance	101,124	202,248
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	9,847	20,952
	Performance Bonuses	124,954	164,157
	Performance Bonuses paid due to CCMA judgement	-	142,746
	Total	**911,928**	**1,889,779**

Mr M G Bovu resigned as at 31 December 2024.

Note	Description	2025 R	2024 R
	Remuneration of the Director Civil Engineering Services:		
29.05	***P G Jonker***		
	Annual Remuneration	541,357	938,103
	Car Allowance	77,378	132,648
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	8,759	14,191
	Performance Bonuses	85,660	122,023
	Total	**713,154**	**1,206,965**

Mr P G Jonker resigned 31 January 2025.

Note	Description	2025 R	2024 R
29.06	***Remuneration of the Director Development and Planning: C W Geldenhuys***		
	Annual Remuneration	995,170	1,025,440
	Car Allowance	144,000	144,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	234,184	224,855
	Performance Bonuses	151,668	184,109
	Total	**1,525,022**	**1,578,404**

Performance bonusses for the 2023/2024 financial Year were paid. Performance bonuses for 2024/2025 financial Year is provided as set out in note 12

Note	Description	2025 R	2024 R
30	**FINANCE COSTS**		
	Bank Overdraft	-	-
	Borrowings	7,319,737	9,381,277
	Non-Current Provisions	7,142,213	6,475,261
	Discounting of Financial Instruments	3,804,142	5,426,066
	Overdue Accounts	976,431	5,148,553
	Balance Previously Reported		5,147,779
	Correction of Error - refer to note 36.17		774
	Reallocation of Finance Charges to Water Inventory Consumed	(1,571,704)	(1,935,340)
	Total Finance Costs	**17,670,818**	**24,495,817**

Note	Description	2025 R	2024 R
31	**INVENTORY CONSUMED**		
	Consumables	29,561,354	26,379,923
	Balance Previously Reported		26,359,050
	Correction of Error - refer to note 36.18		20,873
	Water	38,821,368	32,021,861
	Balance Previously Reported		31,697,728
	Correction of Error - refer to note 36.18		324,133
	Materials and Supplies	11,734,903	12,050,219
	Balance Previously Reported		12,074,684
	Correction of Error - refer to note 36.18		(24,465)
	Reallocation of Consumables, Materials and Supplies to Water Inventory Consumed	(10,358,910)	(8,510,959)
	Total Inventory Consumed	**69,758,715**	**61,941,043**

Water inventory expensed comprises of the following costs which were reallocated:

Description		2025 R	2024 R
Reallocations	-	(14,290,529)	(12,722,413)
Employee Related Costs		(15,739,694)	(15,336,556)
Contracted Services		(2,092,158)	(3,859,998)
Operational Costs		(77,978)	(70,957)
Finance Costs		(1,571,704)	(1,935,340)
Depreciation and Amortisation		(13,680,543)	(13,071,745)
Gains/(Loss) on Water Inventory		18,871,547	21,552,184

Note	Description	2025 R	2024 R
32	**REMUNERATION OF COUNCILLORS**		
	Executive Mayor - M Segede	438,152	998,851
	Executive Mayor - D Kazi	608,211	-
	Speaker	850,340	807,718
	Executive Committee Members	2,788,641	2,658,276
	Section 79 Chairperson	452,955	431,316
	Councillors	8,699,736	8,295,072
	Total Councillors' Remuneration	**13,838,035**	**13,191,233**

Note	Description	2025 R	2024 R
	In-kind Benefits		
	The Mayor and Speaker are full-time councillors. Each is provided with an office and secretarial support at the cost of the Council.		
	The Mayor has use of a Council owned vehicle for official duties.		
	All Councillors were provided with a Council laptop and 3G Modem.		
	Refer to Appendix D for more detail.		
33	**OPERATIONAL COST**		
	Advertising, Publicity and Marketing	269,688	178,589
	Assets less than the Capitalisation Threshold	271,828	236,566
	Bank Charges, Facility and Card Fees	3,379,705	3,755,063
	Cleaning Services	1,755	1,129
	Commission	11,088,657	6,812,612
	Communication	1,210,807	1,116,839
	Balance Previously Reported		1,197,982
	Correction of Error - refer to note 36.19		(81,143)
	Courier and Delivery Services	1,297	14,235
	Discount	51,252	-
	Drivers Licences and Permits	-	800
	Entertainment	-	196
	Entrance Fees	3,558	-
	External Audit Fees	6,870,209	5,438,351
	External Computer Service	5,796,407	5,826,038
	Hire Charges	1,027,181	1,063,787
	Insurance Underwriting	2,815,022	3,401,228
	Levies Paid - Water Resource Management Charges	-	1,798,873
	Balance Previously Reported		1,675,450
	Correction of Error - refer to note 36.19		123,423
	Licences	1,101,971	1,047,486
	Management Fee	6,828	3,417
	Balance Previously Reported		-
	Correction of Error - refer to note 36.19		3,417
	Municipal Services	3,235,359	3,148,068
	Operational Leases	3,997,619	4,365,559
	Balance Previously Reported		911,692
	Correction of Error - refer to note 36.19		3,453,867
	Printing, Publications and Books	171,461	283,311
	Balance Previously Reported		259,557
	Correction of Error - refer to note 36.19		23,754
	Professional Bodies, Membership and Subscription	4,079,383	4,014,872
	Registration Fees	1,568,709	346,124
	Remuneration to Ward Committees	1,769,730	1,638,433
	Signage	-	5,123
	Small Differences Tolerances	633	10,214
	Supplier Development Programme	6,800	-
	System Access and Information Fees	30,993	21,094
	Transport Provided as Part of Departmental Activities	24,600	-
	Travel and Subsistence	1,317,986	908,262
	Uniform and Protective Clothing	1,305,130	959,896
	Vehicle Tracking	550,302	288,197
	Workmen's Compensation Fund	1,387,176	2,306,347
	Balance Previously Reported		-
	Correction of Error - refer to note 36.19		2,306,347
	Reallocation of Operational Costs to Water Inventory Consumed	(77,978)	(70,957)
	Total Operational Cost	**53,264,066**	**48,919,753**

Note	Description	2025 R	2024 R
34	**TRANSFERS AND SUBSIDIES**		
	Grand in Aid	11,300	-
	Poverty Relief	260,437	1,203,435
	Total Transfers and Subsidies	**271,737**	**1,203,435**
	The Executive Mayor makes donations available on own discretion.		
35	**RECONCILIATION BETWEEN NET SURPLUS / (DEFICIT) FOR THE YEAR AND CASH GENERATED / (ABSORBED) BY OPERATIONS**		
35.1	**CASH GENERATED/(ABSORBED) BY OPERATIONS**		
	Surplus / (Deficit) for the Year	(44,915,704)	42,490,471
	Adjustments for:		
	Depreciation on Property, Plant and Equipment	98,225,467	90,494,908
	Amortisation of Intangible Assets	472,058	472,271
	Reversal of Impairment Loss / (Impairment Loss) on Assets	8,704,836	-
	Gains / (Loss) on Sale of Fixed Assets	10,794,719	(7,426,142)
	Water Inventory Losses	18,871,547	21,552,184
	Actuarial Gain / (Loss)	(14,685,023)	2,593,086
	Profit / (Loss) on Fair Value Adjustments	26,253,691	(12,311,593)
	Donations received as part of Government Grants, Donations and Subsidies	-	(11,232,308)
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	75,551,978	39,817,878
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	21,147	831,115
	Discounting of Financial Instruments	3,804,142	5,426,066
	Contribution leave provision	5,331,320	3,930,697
	Contribution leave provision - expenditure incurred	(2,513,681)	(2,469,224)
	Contribution from/to Landfill Sites - Interest	3,703,286	3,357,467
	Contribution from/to Quarries - Interest	3,438,927	3,117,794
	Contribution from/to Post Retirement Medical Benefits	20,744,717	17,978,000
	Contribution from/to Long-Service Awards	2,861,952	2,927,000
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,815,452)	(4,935,466)
	Contribution from/to Long-Service Awards - expenditure incurred	(3,597,460)	(3,008,421)
	Contribution from/to Performance Bonus	689,996	1,143,587
	Contribution from/to Performance Bonus - expenditure incurred	(809,234)	(1,104,905)
	Recognition of Eskom Debt Relief	(18,783,323)	(7,105,632)
	Operating Surplus/(Deficit) before changes in working capital	189,349,907	186,538,835
	Changes in working capital	(119,340,878)	(80,333,239)
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	6,087,029	(743,487)
	Increase in Non-Current Trade and Other Payables from Exchange Transactions	(23,402,430)	54,099,635
	(Decrease) in Unspent Conditional Government Grants and Receipts	13,628,405	(5,415,355)
	Increase in Taxes	7,321,641	(920,694)
	Decrease / (Increase) in Inventory	(18,168,288)	(22,417,525)
	Decrease / (Increase) in Operating Lease Asset	-	13,896
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(102,723,088)	(108,355,044)
	(Increase)/Decrease in Unpaid Conditional Government	(2,870,315)	3,278,280
	(Increase)/Decrease in Consumer Deposits	786,166	127,056
	Cash generated / (absorbed) by operational activities	**70,009,029**	**106,205,596**
	Increase in Trade and Other Payables from Exchange Transactions for Capital Suppliers	(1,705,118)	4,809,497
	Cash generated / (absorbed) by operations	**68,303,910**	**111,015,092**
35.2	**RATEPAYERS AND OTHER**		
	Total Revenue for the financial Year	981,799,340	946,339,345
	Less:	(203,576,143)	(207,987,772)
	Government Grants and Subsidies - Operational	(138,462,951)	(133,526,235)
	Government Grants and Subsidies - Capital	(36,352,403)	(53,842,109)
	Interest	(28,760,789)	(20,619,427)
	Gain on Fair Value Adjustment	-	(12,311,593)
	Donations received as part of Government Grants, Donations and Subsidies	-	(11,232,308)
	Recognition of Eskom Debt Relief	(18,783,323)	(7,105,632)
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	75,551,978	39,817,878

Note	Description	2025 R	2024 R
	Operating Surplus/(Deficit) before changes in working capital	834,991,853	747,519,919
	Changes in working capital	(82,676,385)	(94,000,424)
	Decrease / (Increase) in Operating Lease Asset	-	13,896
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(82,676,385)	(94,014,320)
	Total Ratepayers and Other	**752,315,468**	**653,519,495**
35.3	**GOVERNMENT GRANTS AND SUBSIDIES - OPERATIONAL**		
	Amount disclosed per Note 18	138,462,951	133,526,235
	Total Government Grants and Subsidies - Operational	**138,462,951**	**133,526,235**
35.4	**GOVERNMENT GRANTS AND SUBSIDIES - CAPITAL**		
	Amount disclosed per Note 18	36,352,403	53,842,109
	(Decrease) in Unspent Conditional Government Grants and	13,628,405	(5,415,355)
	(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	(2,870,315)	3,278,280
	Total Government Grants and Subsidies - Capital	**47,110,493**	**51,705,034**
35.5	**INTEREST**		
	Interest Earned - Outstanding Receivables	4,432,570	3,740,009
	Interest Earned - External Investments	4,992,181	3,337,940
	Interest Earned - Outstanding Receivables	19,336,037	13,541,477
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(20,046,702)	(14,340,724)
	Total Government Grants and Subsidies - Capital	**8,714,087**	**6,278,703**
35.6	**SUPPLIERS AND EMPLOYEES**		
	Total Exependiture for the financial Year	(1,026,715,044)	(903,848,874)
	Less:	8,451,617	10,632,642
	Transfers and Grants	271,737	1,203,435
	Finance Costs	8,179,880	9,429,207
	Depreciation on Property, Plant and Equipment	98,225,467	90,494,908
	Amortisation of Intangible Assets	472,058	472,271
	Gains / (Loss) on Sale of Fixed Assets	10,794,719	(7,426,142)
	Water Inventory Losses	18,871,547	21,552,184
	Actuarial Gain / (Loss)	(14,685,023)	2,593,086
	Loss on Fair Value Adjustment	26,253,691	-
	Impairment Loss on Assets	8,704,836	-
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	21,147	831,115
	Contribution leave provision	5,331,320	3,930,697
	Contribution leave provision - expenditure incurred	(2,513,681)	(2,469,224)
	Contribution from/to Post Retirement Medical Benefits	20,744,717	17,978,000
	Contribution from/to Long-Service Awards	2,861,952	2,927,000
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,815,452)	(4,935,466)
	Contribution from/to Long-Service Awards - expenditure incurred	(3,597,460)	(3,008,421)
	Contribution from/to Performance Bonus	689,996	1,143,587
	Contribution from/to Performance Bonus - expenditure incurred	(809,234)	(1,104,905)
	Operating Surplus/(Deficit) before changes in working capital	(851,712,827)	(770,237,542)
	Changes in working capital	1,567,630	41,919,256
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	13,229,242	5,731,775
	Increase in Non-Current Trade and Other Payables from Exchange Transactions	(814,965)	59,525,701
	Increase in Taxes	7,321,641	(920,694)
	Decrease / (Increase) in Inventory	(18,168,288)	(22,417,525)
	Total Suppliers and Other	**(850,145,196)**	**(728,318,286)**

Note	Description	2025 R	2024 R
35.7	**TRANSFERS AND GRANTS**		
	Amount disclosed per Note 34	(271,737)	(1,203,435)
	Total Transfers and Grants	**(271,737)**	**(1,203,435)**
35.8	**FINANCE COSTS**		
	Borrowings	(7,319,737)	(9,381,277)
	Non-Current Provisions	(7,142,213)	(6,475,261)
	Discounting of Financial Instruments	(3,804,142)	(5,426,066)
	Overdue Accounts	(976,431)	(5,148,553)
	Reallocation of Finance Charges to Water Inventory Consumed	1,571,704	1,935,340
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	9,490,938	15,066,610
	Total Government Grants and Subsidies - Capital	**(8,179,880)**	**(9,429,207)**
35.9	**CASH & CASH EQUIVALENTS**		
	Cash & Cash Equivalents	65,377,923	48,574,090
	Total Cash & Cash Equivalents	**65,377,923**	**48,574,090**

Note	Description	R
36	**CORRECTION OF ERROR**	
	DETAILS OF CORRECTION OF ERRORS	
36.01	**PROPERTY, PLANT AND EQUIPMENT**	
	Amount previously Stated	**1,778,183,207**
	Derecognition of PPE previously overstated - 2022/2023 - refer to note 1.1	(559,547)
	Recognition of Land at Cost previously disclosed as IP - 2022/2023 - refer to note 1.1	15,715,154
	Derecognition of Depreciation previously overstated - 2022/2023 - refer to note 1.1	12,749
	Derecognition of expenditure incorrectly capitalised and disclosed as under construction - 2023/2024 - refer to note 1.1	(3,417,413)
	Restated Balance	**1,789,934,150**
36.02	**INVESTMENT PROPERTY**	
	Amount previously Stated	**1,086,552,273**
	Derecognition of Investment Property previously overstated - 2022/2023 - refer to note 1.3	(477,515,767)
	Rerecognition of Investment Property recognised in terms of COMAF 10 - 2022/2023 - refer to note 1.3	262,497,629
	Rerecognition of Investment Property recognised in terms of COMAF 10 - 2022/2023 - refer to note 1.3	(262,488,464)
	Correction of Fair Value Adjustment previously overstated - 2023/2024 - refer to note 1.3	(14,698,851)
	Correction of Disposals previously understated- 2023/2024 - refer to note 1.3	(4,397,687)
	Restated Balance	**589,949,134**
36.03	**TRADE RECEIVABLES FROM EXCHANGE TRANSACTIONS**	
	Amount previously Stated	**195,756,274**
	Recognition of revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 3	(348,327)
	Recognition of revenue relating to 2023/2024 in terms of iGRAP 20 - refer to note 3	(357,111)
	Decognition of prepayment debtor relating to 2023/2024 - refer to note 3	(20,873)
	Restated Balance	**195,029,964**
36.04	**TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**	
	Amount previously Stated	**27,938,326**
	Recognition of Property Rates relating to 2022/2023 in terms of iGRAP 20 - refer to note 3	(949,266)
	Recognition of Property Rates relating to 2023/2024 in terms of iGRAP 20 - refer to note 3	(137,716)
	Restated Balance	**26,851,344**

Note	Description	2025 R	2024 R
36.05	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**194,155,676**
	Correction of Eskom Debt previously overstated - 2022/2023 - refer to note 13		(2,656,192)
	Correction of invoices for operational expenditure previously incorrectly recognised - 2022/2023 - refer to note 13		16,693,562
	Correction of invoices for operational expenditure previously incorrectly recognised - 2023/2024 - refer to note 13		2,785,298
	Restated Balance		**210,978,343**
36.06	**TAXES**		
	Amount previously Stated		**9,417,124**
	Correction of invoices for operational expenditure previously incorrectly recognised - 2022/2023 - refer to note 15		(48,250)
	Correction of invoices for operational expenditure previously incorrectly recognised - 2023/2024 - refer to note 15		(46,534)
	Recognition of revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.03		(35,114)
	Recognition of revenue relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.03		(43,800)
	Restated Balance		**9,243,426**
36.07	**ACCUMULATED SURPLUS / (DEFICIT)**		
	Amount previously Stated		**2,569,774,874**
	Correction of Eskom Debt previously overstated - 2022/2023 - refer to note 36.05		2,656,192
	Correction of invoices for operational expenditure previously incorrectly recognised - 2022/2023 - refer to note 36.05		(16,645,311)
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2024 - refer to note 36.05		(2,738,763)
	Recognition of revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.03		(313,213)
	Recognition of revenue relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.03		(313,311)
	Recognition of Property Rates relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.04		(949,266)
	Recognition of Property Rates relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.04		(137,716)
	Derecognition of PPE previously overstated - 2022/2023 - refer to note 36.01		(559,547)
	Derecognition of Investment Property previously overstated - 2022/2023 - refer to note 36.02		(477,515,767)
	Correction of Fair Value Adjustment previously overstated - 2023/2024 - refer to note 36.02		(14,698,851)
	Correction of Disposals previously understated- 2023/2024 - refer to note 36.02		(4,397,687)
	Derecognition of Depreciation previously overstated - 2022/2023 - refer to note 36.01		12,749
	Derecognition of expenditure incorrectly capitalised and disclosed as under construction - 2023/2024 - refer to note 36.01		(3,417,413)
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 31		(36,454)
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 33		36,454
	Recognition of Land at Cost previously disclosed as IP - 2022/2023 - refer to note 36.01		15,715,154
	Decognition of prepayment debtor relating to 2023/2024 - refer to note 36.03		(20,873)
	Rerecognition of Investment Property recognised in terms of COMAF 10 - 2022/2023 - refer to note 36.02		262,497,629
	Rerecognition of Investment Property recognised in terms of COMAF 10 - 2022/2023 - refer to note 36.02		(262,488,464)
	Restated Balance		**2,066,460,415**
36.08	**STATEMENT OF FINANCIAL PERFORMANCE**		
	Amount previously Stated		**68,215,085**
	Correction of invoices for operational expenditure previously incorrectly recognised - 2023/2024 - refer to note 36.07		(2,738,763)
	Recognition of revenue relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.07		(313,311)
	Recognition of Property Rates relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.07		(137,716)
	Correction of Fair Value Adjustment previously overstated - 2023/2024 - refer to note 36.07		(14,698,851)
	Correction of Disposals previously understated- 2023/2024 - refer to note 36.07		(4,397,687)
	Derecognition of expenditure incorrectly capitalised and disclosed as under construction - 2023/2024 - refer to note 36.07		(3,417,413)
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 36.07		(36,454)
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 36.07		36,454
	Decognition of prepayment debtor relating to 2023/2024 - refer to note 36.07		(20,873)
	Restated Balance		**42,490,471**
36.09	**PROPERTY RATES**		
	Amount previously Stated		**144,090,085**
	Recognition of Property Rates relating to 2023/2024 in terms of iGRAP 20 - refer to note 17		(126,823)
	Restated Balance		**143,963,263**

Note	Description	2025 R	2024 R
36.10	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**3,750,902**
	Recognition of Interest Earned relating to 20223/2024 in terms of iGRAP 20 - refer to note 36.08		(10,893)
	Restated Balance		**3,740,009**
36.11	**AVAILABILITY CHARGES**		
	Amount previously Stated		**2,471,882**
	Recognition of Availablility Charges relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.08		(4,728)
	Restated Balance		**2,467,154**
36.12	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**13,558,063**
	Recognition of Interest Earned relating to 2023/2024 in terms of iGRAP 20 - refer to note 36.08		(16,586)
	Restated Balance		**13,541,477**
36.13	**RENTAL FROM FIXED ASSETS**		
	Amount previously Stated		**7,059,735**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note 23		30,914
	Restated Balance		**7,090,648**
36.14	**SERVICE CHARGES**		
	Amount previously Stated		**573,048,764**
	Recognition of Service Charges relating to 2023/2024 in terms of iGRAP 20 - refer to note 25		(315,659)
	Restated Balance		**572,733,106**
36.15	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Amount previously Stated		**9,368,806**
	Recognition of Sales of Goods and Rendering of Services relating to 2022/2023 in terms of iGRAP 20 - refer to note 24		(7,252)
	Restated Balance		**9,361,554**
36.16	**CONTRACTED SERVICES**		
	Amount previously Stated		**18,053,357**
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2024 - refer to note 27		26,070
	Restated Balance		**18,079,427**
36.17	**FINANCE CHARGES**		
	Amount previously Stated		**24,495,043**
	Correction of invoices for operational expenditure previously incorrectly recognised - 2023/2024 - refer to note 30		774
	Restated Balance		**24,495,817**
36.18	**INVENTORY CONSUMED**		
	Amount previously Stated		**61,620,502**
	Correction of invoices for operational expenditure previously incorrectly recognised - 2023/2024 - refer to note 31		336,122
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 31		(36,454)
	Decognition of prepayment debtor relating to 2023/2024 - refer to note 31		20,873
	Restated Balance		**61,941,043**

Note	Description	2025 R	2024 R
36.19	**OPERATIONAL COST**		
	Amount previously Stated		**43,090,089**
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2024 - refer to note 33		2,375,797
	Reclassification of expenditure from inventory consumed to operational expenditure - 2023/2024 - refer to note 33		36,454
	Derecognition of expenditure incorrectly capitalised and disclosed as under construction - 2023/2024 - refer to note 33		3,417,413
	Restated Balance		**48,919,753**
36.20	**GAIN / (LOSS) ON SALE OF ASSETS**		
	Amount previously Stated		**11,823,828**
	Correction of Disposals previously understated- 2023/2024 - refer to note 36.08		(4,397,687)
	Restated Balance		**7,426,142**
36.21	**GAIN / (LOSS) ON FAIR VALUE ADJUSTMENTS**		
	Amount previously Stated		**27,010,443**
	Correction of Fair Value Adjustment previously overstated - 2023/2024 - refer to note 36.08		(14,698,851)
	Restated Balance		**12,311,593**
36.22	**RESTATEMENT OF DISCLOSURE NOTES**		
	Inventory Slow Moving Stock		
	Amount previously disclosed		3,730,627
	Correction of slow moving stock previously overstated by disclosing slow moving stock less than 365 days - 2023/2024 - refer to note 2		(3,603,718)
	Restated Disclosure		**126,909**
36.23	**IRREGULAR EXPENDITURE**		
	Amount previously disclosed		**29,224,536**
	Correction of amount original disclose as recoverable from employees - 2022/2023 - refer to note 39.08		(805,096)
	Correction of amount original disclose as recoverable from employees - 2023/2024 - refer to note 39.08		805,096
	Correction of 2023/2024 audit finding regarding Non-Compliance with PPR 2022 requirements disclosed inclusive of VAT - 2022/2023 - refer to note 39.08		(434,729)
	Correction of 2023/2024 audit finding regarding Non-Compliance with PPR 2022 requirements disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(139,835)
	Correction of 2023/2024 audit finding regarding contract not awarded to highest bidder disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(1,247,481)
	Correction of 2023/2024 audit finding regarding contractor's CIDB grading not suitable for contract value disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(764,673)
	Correction of 2023/2024 audit finding regarding winning contractors not registered with CIDB disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(83,964)
	Correction of 2023/2024 audit finding regarding three quotations not obtained disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(8,925)
	Correction of 2023/2024 audit finding regarding tender advertised less than legislative required days disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(88,725)
	Correction of 2023/2024 audit finding regarding tender advertised less than legislative required overstated with - 2023/2024 - refer to note 39.08		(333)
	Correction of 2023/2024 audit finding regarding reasons for deviation not valid disclosed inclusive of VAT - 2023/2024 - refer to note 39.08		(143,400)
	Restated Disclosure		**26,312,472**
36.24	**FRUITLESS AND WASTEFUL EXPENDITURE**		
	Amount previously disclosed		1,088
	Disclosure of additional interest recognised - 2023/2024 - refer to note 39.09		774
	Restated Disclosure		1,862

Note	Description	2025 R	2024 R
37	**CHANGE IN ESTIMATE**	**2025**	**2024**
	CHANGE IN USEFUL LIFE		
37.1	Management assessed the remaining useful lives some immovable assets as at 30 June 2024.		
	The reassessment resulted in a change in the remaining useful lives of the assets as at 30 June 2024. Management correctly prospectively accounted for the change in estimate.		
	The effect on the current and future Years will be a decrease in the depreciation of R 4 219 988 in the current Year and an equal in the depreciation of future Years.		
	Total impact of change of estimates in RUL for Immovable Property	**-**	**4,219,987.54**
37.2	Management assessed the remaining useful lives some immovable assets as at 30 June 2025.		
	The reassessment resulted in a change in the remaining useful lives of the assets as at 30 June 2025. Management correctly prospectively accounted for the change in estimate.		
	The effect on the current and future Years will be a decrease in the depreciation of R 4 977 519 in the current Year and an equal in the depreciation of future Years.		
	Total impact of change of estimates in RUL for Immovable Property	**4,977,519**	**-**
37.3	**Changes in Landfill Sites**		
	Management assessed the remaining useful lives of the landfill sites as at 30 June 2024.		
		Finance Cost	**Capital Adjustment**
	De Duine	(86,170)	(86,170)
	Leerkrans	(2,886)	(2,886)
	Askham	3,461	3,461
	Groot Mier	(3,533)	(3,533)
	Loubos	(10,304)	(10,304)
	Noenieput	(811)	(811)
	Philandersbron	(10,576)	(10,576)
	Rietfontein	(10,350)	(10,350)
	Swartkopdam	(10,167)	(10,167)
	Welkom	(11,874)	(11,874)
	Total impact of change of estimates in EUL for Landfill Sites	**(143,211)**	**(143,211)**

Inflation rate used (5.10% from 5.40%)
Discount rate used (10.30% from 10.32%)
The above will have the following effects of the annual financial statements:
Increase in current Year capital portion adjustment amounting to R 1 333 497.98
Decrease in current Year finance cost amounting to R 143 210.97

At the financial reporting date, management reassessed the provision for landfill sites, which resulted in the following change in estimates:

Change in EUL. This is due to the change in population growth % (2.18% from 1.82%), this will result in the change in EUL

	EUL with the new rate	EUL with the old rate	Change in EUL
De Duine	20	22	-2
Leerkrans	2	3	-1
Askham	43	47	-4
Groot Mier	3	4	-1
Loubos	4	4	0
Noenieput	45	49	-4
Philandersbron	5	5	0
Rietfontein	6	6	0
Swartkopdam	5	5	0
Welkom	10	10	0
Total impact on EUL	**143**	**155**	**-12**

Note	Description	2025 R	2024 R
37.4	**Changes in Retirement Age for Post Employment Medical Aid Assumptions**		
	The average retirement age was increased from 59 to 62.		
	The above will have the following effects of he accrued liability in the annual financial statements:		
	Decrease in accrued liability of Post Employment Medical Aid	7,634,091	
	Increase in Actuarial Gain	(7,634,091)	
37.5	**Changes in Retirement Age for Long Service Awards Assumptions**		
	The average retirement age was increased from 59 to 62.		
	The above will have the following effects of he accrued liability in the annual financial statements:		
	Increase in accrued liability of Long Service Awards	(3,353,985)	
	Increase in Actuarial Loss	3,353,985	
38	**RETIREMENT BENEFIT INFORMATION**		
	Several councillors and employees belong to retirement and pension funds approved by the South African Local Government Bargaining Council. These funds are subject to regular actuarial valuation. These funds are run by their own Board of Directors and each fund have their own rules, compliant to legislation, that they must adhere to.		

Note	Description	2025 R	2024 R
39	**ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT**		
39.01	***Contributions to Organised Local Government - SALGA***		
	Opening Balance	8,250	586,703
	Council Subscriptions	4,049,727	4,061,189
	Amount Paid - Current Year	(4,057,977)	(4,639,642)
	Balance Unpaid (Included in Creditors)	**-**	**8,250**
39.02	***Audit Fees***		
	Opening Balance	1,700	204,460
	Current Year Audit Fees	6,870,209	5,438,351
	Interest Levied	1,725	-
	Interest Written-Off and Discount Received	(1,709)	(204,460)
	Amount Paid - Current Year	(6,843,905)	(5,436,651)
	Balance Unpaid (Included in Creditors)	**28,020**	**1,700**
39.03	***VAT***		
	VAT input receivables and VAT output receivables are shown in note 14. All VAT returns have been submitted by the due date throughout the Year.		
39.04	***PAYE***		
	Opening Balance	3,647,850	3,605,627
	Current Year Payroll Deductions	24,517,546	44,450,511
	Amount Paid - Current Year	(23,940,499)	(44,408,287)
	Balance Unpaid (Included in Creditors)	**4,224,897**	**3,647,850**
39.05	***Pension and Medical Aid Deductions***		
	Opening Balance	7,866,240	7,457,935
	Current Year Payroll Deductions and Council Contributions	44,159,693	94,222,274
	Amount Paid - Current Year	(44,055,921)	(93,813,969)
	Balance Unpaid (Included in Creditors)	**7,970,012**	**7,866,240**

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description	2025 R	2024 R
39.06	***UIF Payments***		
	Opening Balance	291,301	296,238
	Current Year Payroll Deductions and Council Contributions	1,771,810	3,559,630
	Amount Paid - Current Year	(1,765,595)	(3,564,567)
	Balance Unpaid (Included in Creditors)	**297,516**	**291,301**
39.07	**Councillor's Consumer Accounts in arrear older than 90 days**		
	Councillor D Kazi	339,220	-
	Councillor M Dodds	20,951	19,345

Note	Description	2025 R	2024 R
39.08	**Irregular Expenditure**		
	Reconciliation of irregular expenditure:		
	Opening Balance	26,312,471	4,528,387
	The opening balance consist of irregular expenditure of 2022/2023	26,312,471	5,768,212
	Correction of Error - refer to note 36.23		(1,239,825)
	Irregular expenditure current Year	14,855,402	26,097,322
	Balance Previously Reported		28,574,658
	Correction of Error - refer to note 36.23		(2,477,337)
	Irregular expenditure recovered through Debtors in terms of Section 32 of the MFMA	-	(129,498)
	The opening balance consist of irregular expenditure of 2022/2023	-	(934,595)
	Correction of Error - refer to note 36.23		805,096
	Written Off by Council	(2,996,669)	(4,183,739)
	Irregular expenditure awaiting further action	**38,171,205**	**26,312,471**
	The closing balance consist of:		
	The closing balance consist of irregular expenditure of 2023/2024	24,112,608	26,312,471
	The closing balance consist of irregular expenditure of 2024/2025	14,058,597	-
	Irregular expenditure awaiting further action	**38,171,205**	**26,312,471**

Incident	Disciplinary steps/criminal proceedings	2025 R	2024 R
Non-Compliance of Regulation22(1)(b) and 22(2) of the SCM Regulations - quotation advertised less than prescribed timeframe	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	591,500	591,500
Non-Compliance with CIDB Regulations 17, 25 (7)(a) and Practice Note 3	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	10,985,053	10,985,053
Non-Compliance with CIDB Regulations 18(1) and 25(1)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	-	775,972
Non-Compliance with PPR 4(4) and PPPFA Section 2(1)(f)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	18,525,132	8,316,543
Non-Compliance with PPPFA Section 2(1)(a)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	3,263,512	4,627,903
Non-Compliance with Section 17(a) and ('c) of the SCM Regulations	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	-	59,500
Reasoning for deviations not proper	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	956,000	956,000

Note	Description		2025 R	2024 R
	Non-Compliance with Section 12(3)(b) of the SCM Regulations	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	644,968	-
	Reason for disqualification not properly recorded	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	2,139,152	-
	Appointment of three former Councillors without following proper procedures	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	1,065,888	-
			38,171,205	**26,312,472**

Deviations Approved:	Reasons	Amount
A L ABBOTT AND ASSOCIATES	HYDROMETER (1.0 - 2.0) *QTE: 2598 RFG: 007177	690
A L ABBOTT AND ASSOCIATES	HYDROMETER (1.0 - 1.3)	690
A L ABBOTT AND ASSOCIATES	1 LITRE GLASS CYLINDER	1,150
AD CLEANING SERVICES AND CLEAN	REPAIRS OF TOILETS RFG:6434	28,400
AGRICO	COUPLING, MULTIFIT, 150-170MM, FOR 160 PVC *QTE: 541-030894	2,456
AGRICO	ELBOW, PVC, SOLVENT, 90*, CL 16, 160MM	558
AGRICO	PIPE, MPVC, 160MM, CLASS 06, 6M LENGTH	589
AGRICO	SLIP RING ASSEMBLY G3,LEG 9 CORE ENCODER RFG 6860 QUOTE_SOQ541-030122	10,994
AGRICO	COUPLINGS BENODIGHEDE VIR HERSTELWERK-RIOOL RFG 6989 QUOTE- SOQ541-(	3,398
AGRICO	INV541-127607	2,684
AGRICO	INV541-127296	2,197
AGRICO	VALVE AIR BARAK DG10 COMBO 50MM ENIGSTE VERSKAFFER WAT KAN HELP MET	2,255
AGRICO	SHAFT PROTECTING SLEEVE, KSB, ETANORM, RFG 6474 QUOTE_SOQ541-029040	2,387
AGRICO	VOORSIEN + INSTALLEER VAN 315 HDPE SUIGPYP BY SKAG/POMPSTASIE APPROVI	399,447
AGRICO	PROCUREMENT OF MATERIAL FOR THE STORES	6,779
AGRICO	PROCUREMENT OF MATERIAL FOR THE STORES	3,214
AGRICO	MATERIALS NEEDED TO REPAIR BURST PIPE ON 07 AUGUST 2024 IN RONDOM STRI	4,547
AGRIMARK OPERATIONS	AFROX LPG GAS CYL FULL SINGLE HEAD 48KG RFG 7331 QUOTE: 159755	3,924
AGRIMARK OPERATIONS	ORBIT POP-UP VOYAGER GEAR DRIVE ADJ- SISA RFG 7383 OB/KBR00159007	2,080
AGRIMARK OPERATIONS	DJ NEL LUCERNE BALE SQUARE GR 1 P/BALE X 100 FEEDMASTER LUCERNE PELLE	14,960
AGRIMARK OPERATIONS	PROTEK CYPERMEHTRIN 200EC (L4889) 1L *QTE: KBR00158383 RFG: 007248	553
AGRIMARK OPERATIONS	EFEKTO PLANT PROTECTOR 200ML	450
AGRIMARK OPERATIONS	SANSCAPE ANGLED MARKER LARGE	390
AGRIMARK OPERATIONS	B/M PLANT BAG 175+180X350 100MIC- 25 8	360
AGRIMARK OPERATIONS	B/M PLANT BAG 225+200X475 120MIC -25 20L	1,900
AGRIMARK OPERATIONS	SKOONMAAK GEREEDSKAP- DENEILLE RFG 7121 QUOTE_OB/KBR00157109	3,075
AGRIMARK OPERATIONS	TUBE ROUND 355M 76.2 X 3.6.000M RFG 7082- PATRICIA JOBELA QUOTE-OB/WRW23	29,986
AGRIMARK OPERATIONS	BENODIGHEDE VIR HERSTELWERK- KALLA RFG 7050 QUOTE_OB/KBR00156035	3,161
AGRIMARK OPERATIONS	OMNIA UREA (46) HB 50KG *QTE: KBR00155411 RFG: 007013	7,676
AGRIMARK OPERATIONS	COPPER TUBE FOR R410A R410PC6.35 COPPER TUBE FOR R410A R410PC22.52 3/8)	5,480
AGRIMARK OPERATIONS	PYPE BENODIG VIR HERSTERLWERK- SISA NCALO RFG 6788 QUOTE_OB/KBR00155(	2,502
AGRIMARK OPERATIONS	HUNTER POP-UP PGP GEAR DRIVEN ADJUSTABLE RFG 6792 QUOTE: 155572	6,040
AGRIMARK OPERATIONS	PULA VALVE KEY Q/C PLASTIC 20MM EMJAY POLY SOCKET REDUSING 20X15MM NA	4,718
AGRIMARK OPERATIONS	BOUMATERIAAL WAT NOG KORT BY SATELIET KANTOOR, RIETFONTEIN *QTE: KBR(	3,914
AGRIMARK OPERATIONS	DJ NEL LUCERNE BALE SQUARE GR 1 P/ BALE *QTE: KBR00152630 RFG: 006789	3,397
AGRIMARK OPERATIONS	FEEDMASTER LUCERNE PELLETS 50KG	5,946
AGRIMARK OPERATIONS	BEND, FLANGE TD, GALV STEEL, 150MM X 90 RFG 6634 QUOTE: 150248	4,598
AGRIMARK OPERATIONS	VEEKOS RFG 6684- KALLA QUOTE_OB/KBR00149731	13,318
AGRIMARK OPERATIONS	TUIN GEREEDSKAP *QTE: KBR00147468 RFG: 006081	6,311
AGRIMARK OPERATIONS	OMNIA GREENSULPH(35)+4S+5.5C SASOLBURG RFG 6322 ENIGSTE VERSKAFFERS	10,671
AGRIMARK OPERATIONS	PROTECTIVE CLOTHS RFG 6390 QUOTE: OB/KBR00145835	8,715
AGRIMARK OPERATIONS	DULUX ACRPYLIC PVA BRILLIANT WHITE 20L RFG 6332 QUOTE: OB/KBR00145763	14,000
AGRIMARK OPERATIONS	LASHER SPADE DIGGING NO.2 FG00500 *QTE: KBR00144473 RFG: 006246	2,300
AGRIMARK OPERATIONS	PLANTE PARKE RFG 6082 OB/KBR00142558	15,492
AGRIMARK OPERATIONS	BENODIGHEDE PARKE RFG 6077 OB/KBR00142604	14,859
AI HENDRIKS	REPAIR OF TENDER BOX	4,500
ALFA AUTO BODY SHOP CC	DCX210NC IN006328/J17117 / DAWID KRUIPER / KIA PEGAS	3,731
ALFA AUTO BODY SHOP CC	UM 773 IT SILWER 17092/ DAWID KRUIPER /NISSAN EXCESS	10,000
ALFA AUTO BODY SHOP CC	EXCESS- JOB16571 IN006048	3,500
ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING	46,534
ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING	14,457

Note	Description		2025 R	2024 R
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		12,522
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		76,405
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		578,624
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		92,134
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		524,425
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		13,999
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		37,272
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		174,237
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		158,899
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		524,621
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		78,823
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		82,844
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		220,972
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		654,916
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		56,610
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		3,781
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		60,398
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		13,378
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		46,534
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		20,084
	ALS CONSTRUCTION A DIVISION OF ALS OPER	MEMORANDUM OF UNDERSTAINDING		4,142
	ALUSANI SKILLS & TRAINING NETW	QUOTATION ALUSANI		8,049
	ARB ELECTRICAL WHOLESALERS (PT	BENODIGHEDE QTE: 1049323 RFG: 6027		2,392
	ARTIFLEX ENGINEERING	INDUCTIVE SENSOR INSTALLATION & COMMISSIONING QUOTE: 4112		26,667
	ARTIFLEX ENGINEERING	KWWTW REMOTE HUMAN MACHINE INTERFACE APPROVED DEVIATION QUOTE A24		314,773
	AUDITOR-GENERAL OF SOUTH AFRIC	INV419010 KREDIET OP OORSPRONKLIKE FAKUTUUR, DUS VERSKIL		228,911
	AUDITOR-GENERAL OF SOUTH AFRIC	INV419009		7,054
	AUDITOR-GENERAL OF SOUTH AFRIC	INV421117		6,895
	B L V SWEISWERKE	UM 721 STRIP AND QUOTE		3,910
	B L V SWEISWERKE	UM 664 STRIP AND QUOTE		3,220
	B L V SWEISWERKE	UM610 HERSTEL VAN HOPPER BAK QTE: QU104801		4,428
	B L V SWEISWERKE	UM137 VERVANG VAN ENGINE MOUNITINGS QTE: QU104798		2,588
	B L V SWEISWERKE	UM 774 QTE: 104790 HERSTEL VAN VACUUM TENK		4,083
	B L V SWEISWERKE	MAAK VAN PETROL TENK *QTE: 104711 (UM137)		3,853
	B L V SWEISWERKE	HERSTEL VAN PLATVORM AGTER *QTE: 104626 (UM476)		2,530
	B L V SWEISWERKE	HERSTEL VAN BAK *QTE: 104623 (UM615)		9,948
	B L V SWEISWERKE	UM606 HERSTEL VAN VEER GUIDES QUOTE: 104582		3,775
	B L V SWEISWERKE	UM606 STRIP AND QUOTE		29,000
	B L V SWEISWERKE	UM179 STRIP AND QUOTE QTE: 104544		9,028
	BEARINGS INTERNATIONAL	STRIP AND QUOTE *QTE: SQHBIG04524080080247 RFG: 006298		2,953
	BECKER EN MORE PROKUREURS	J KOTZE DAW12/0091/HVDV ERF 15444 HVDV078673		23,715
	BECKER EN MORE PROKUREURS	BALJU + REISKOSTES		10,812
	BECKER EN MORE PROKUREURS	BALJU VERULAM HVDV078639		2,042
	BECKER EN MORE PROKUREURS	J KOTZE DAW12/0097/HVDV HVDV078677		2,185
	BECKER EN MORE PROKUREURS	DAW12/0095- DKM / NERSA INV 80728		19,435
	BECKER EN MORE PROKUREURS	DAW12/0088 - DKM / REGSMENING: ERF 24961 GOEDGEKEURDE AFWYKING VAN R 5		16,043
	BECKER EN MORE PROKUREURS	FAKTUUR HVDV078552 GEDATEER 31 JULIE 2024 GEMINI MOON TRADING - MINAGTI		812
	BECKER EN MORE PROKUREURS	FAKTUUR 80219 GEDATEER 31 JULIE 2024 DAW12/0085 - DKM / BONISILE MACHEIL J		753
	BECKER EN MORE PROKUREURS	FAKTUUR 80214 GEDATEER 31 JULIE 2024 DAW12/0019 - DKM - GS MAGODONGO - C		8,281
	BERGH KOTZE AND VAN STADEN	S MAGODONGO / DAWID KRUIPER MUNICIPALITY & 3 OTHERS NOMMER: HVDV0019		322
	BERGH KOTZE AND VAN STADEN	DAWID KRUIPER MUNICIPALITY / JN NKOANE& TWO OTHERS (LABOUR COURT) NOM		725
	BERGH KOTZE AND VAN STADEN	DAWID KRUIPER MUNISIPALITEIT / GENSIZE CONSULTING SERVICES NOMMER: HVD		661
	BERGH KOTZE AND VAN STADEN	BONISILE MACHEIL JACK NOMMER: HVDV002001		3,991
	BERGH KOTZE AND VAN STADEN	DAWID KRUIPER LOCAL UNICIPALITY / TK MDLULU N.O. & 2 OTHER NOMMER: HVDV		100,715
	BERNARDUS JAQUIRE H/A BEN-MAR	UM707 HERSTEL VAN VOOR BUMPER		3,025
	BERNARDUS JAQUIRE H/A BEN-MAR	DUIKWEG POMP NO.2 *QTE: 20 RFG: 006857		4,077
	BERNARDUS JAQUIRE H/A BEN-MAR	DUIKWEG POMP NO.1 *QTE: 19 RFG: 006858		3,896
	BERNARDUS JAQUIRE H/A BEN-MAR	UM72 QTE: 18 HERSTEL VAN VOOR BUMPER		2,005
	BERNARDUS JAQUIRE H/A BEN-MAR	UM524 QTE: 87 AANBRING VAN FLAPPE		3,010
	BERNARDUS JAQUIRE H/A BEN-MAR	HERSTEL VAN BAK EN VERVANG PEN *QTE: 55 (UM775)		2,458
	BERNARDUS JAQUIRE H/A BEN-MAR	UM 732 MANUFACTURE ENGINE STAND		2,756
	BERNARDUS JAQUIRE H/A BEN-MAR	AFHAAL VAN OU BEND EN OPMAAK VAN NUWE RFG 6635- PRECIOUS QUOTE_80		2,930
	BERNARDUS JAQUIRE H/A BEN-MAR	VERVAARDIG EN VOORSIEN VAN TRAPPE RFG 6577 QUOTE_ 81		6,908
	BERNARDUS JAQUIRE H/A BEN-MAR	UM 798 STRIP AND QUOTE		2,198
	BERNARDUS JAQUIRE H/A BEN-MAR	VOORSIEN STAAL RFG 6151 QUOTE: 21		2,444
	BERNARDUS JAQUIRE H/A BEN-MAR	UM721 EKSTRA WERK OP BAK QUOTE: 74		3,360
	BERNARDUS JAQUIRE H/A BEN-MAR	UM 642 STRIP AND QUOTE HERSTEL VAN CANOPY		2,488
	BERNARDUS JAQUIRE H/A BEN-MAR	VERVANG VAN BAK SE EDGE *QTE: 65 (UM721)		4,200

Note	Description		2025 R	2024 R
	BERNARDUS JAQUIRE H/A BEN-MAR	SNY SLOOT RFG 6031 QUOTE: 32		2,408
	BERNARDUS JAQUIRE H/A BEN-MAR	GROU VAN GAT +- 500 X300X300 *QTE: 31		4,378
	BERNARDUS JAQUIRE H/A BEN-MAR	UM542 STRIP AND QUOTE		2,012
	BMG	BALL BEARING QUOTE: 0252/00455559		3,723
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		32,052
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		29,488
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		23,898
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		32,436
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		49,511
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		49,387
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		54,852
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		61,714
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		72,731
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		20,810
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		47,200
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		46,558
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		34,852
	BOEGOEBERG WATERGEBRUIKERSVERE	SUPPLY OF BULK WATER SERVICES		32,985
	BRONTIDE ENTERPRISES	SIT NUWE BATTERY IN *QTE: 17986 (UM795)		1,610
	BRONTIDE ENTERPRISES	TOETS EN HERSTEL CHARGING SISTEEM		2,703
	BRONTIDE ENTERPRISES	VERVANG UURMETER		575
	BRONTIDE ENTERPRISES	VERVANG WIEL		920
	BRONTIDE ENTERPRISES	UM 759 STRIP AND QUOTE QUOTE_18015		2,070
	BRONTIDE ENTERPRISES	UM793 A-DIENS		2,680
	BRONTIDE ENTERPRISES	UM 785 STRIP AND QUOTE QUOTE: 17632		12,650
	BRONTIDE ENTERPRISES	LABOUR		690
	BRONTIDE ENTERPRISES	COMPLETE ENGINE *QTE: 17138 (UM683)		16,100
	BRONTIDE ENTERPRISES	WHEELS		1,150
	BRONTIDE ENTERPRISES	LABOUR		1,294
	BRONTIDE ENTERPRISES	SHELL HELIX		117
	BRONTIDE ENTERPRISES	HILLTI BREAKER 30.01U-BT2582 KAT-HILTI + BREAKER PUNT RFG 6010 QUOTE_1703		6,095
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		40,647
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		40,265
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		62,181
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		57,212
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		52,384
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		63,069
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		53,661
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		53,661
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		68,106
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		59,123
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		41,348
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		68,042
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		61,671
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		56,383
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		48,356
	CARPE DIEM LANDGOED	SUPPLY OF BULK WATER SERVICES		40,711
	COMMERCE EDGE SOUTH AFRICA	SMART PROCUREMENT WORLD 2025 WC DATE:28 AND 29 MAY 2025 QUOTE- QT000		26,450
	COMPUFIN UPINGTON	KABEL - HDMI TO VGA ADAPTOR RCT RFG 6349 QUOTE: 61114		2,590
	CORE SAFETY	DRAGER X--PLORE FULL FACE MASK DRANGER COMBINATION FILTER RFG 6327		29,173
	CORE SAFETY	DRAGER X-PLORE FULL FACE MASK 6300 *QTE: 104093 RFG: 005826		19,194
	CORE SAFETY	A2B2E2K2 HG NO P3 R D / CO 20 P3 R D		9,143
	C-PAC PUMPS & VALVES	1 X ISOLATOR 2M X WELDING CABLE 10 X FERRULE		28,026
	C-PAC PUMPS & VALVES	FLOODING OF PUMP STATION AND REPAIRS ON 3 X 200KW PUMPS IT SILWER REF:		1,533,875
	C-PAC PUMPS & VALVES	HERSTEL VAN PYP BREEK BY DUINEVELD QUOTE_FE6099 11/09/2024 EPOXY COATE		10,226
	EAZI ACCESS RENTAL	HIRE 1 X BOOM SUPER 44 M RFG 7140 QUOTE: RQZ-000107996		29,772
	EDG NC	5FT-LED-WP-2T - 5FT WATERPROOF FITTING 2X24W WIRED FOR LED *QTE: 3021007		4,880
	EDG NC	T8-1500-22W-FE - T8 TUBE 22W (5FT) - 6500K 100-240V LED		2,030
	EDG NC	EDGSOLAR LED SOLAR STREET LIGHT 50W 4000K *QTE: 3021006971 RFG: 006427		20,700
	EDG NC	EDGSOLAR SOLAR STREET LIGHT 30W		7,321
	ELSTER KENT METERING	ELSTER KENT TTK BESLUIT 5/03.1/2017		348,385
	EMC ELECTRICAL RETICULATION (P	EMERGENCY REPAIR WORKS ON MV LINE INDUSTRIAL AREA *QTE: 0707		31,599
	ENDRESS+HAUSER(PTY)LTD	*QTE: 2018881894 REF: DKM 10X VERIFICATIONS		101,320
	ENDRESS+HAUSER(PTY)LTD	PROMAG W 400, 5W4C2H DN200 8 APPROVED DEVIATION QUOTE 2018877871		62,636
	ENDRESS+HAUSER(PTY)LTD	FMU90 FOR PACKAGE PLANTS AND PUMP STATION WTW EXTERNAL IT SILWER NUI		137,990
	ENKOZI FUELS AND DISTRIBUTORS	DOEN WERK OP FUEL SUPPLY TANK *QTE: 02265 (UM230)		27,180
	ENSON	27 PCE PRESS & PULL SLEEVE KIT *QTE: 14095 23.05.2025		2,952
	ENSON	CBI READYBOERD COMPLETE CT IND 16A DUO SKT 119X38MM + BOX + SW SURFCA		3,937

Note	Description		2025 R	2024 R
	ENSON	LIQUID LEVEL SENSOR INTERNAL MOUNT RFG 7066 QUOTE: 13640		5,210
	ENSON	12V DIESEL PUMP UNIT WITH METER (16203) QUOTE 11327		3,430
	EQUIPMENT SPARE PARTS (AFRICA)	UM115 O RING 2H3927		14
	EQUIPMENT SPARE PARTS (AFRICA)	SEAL 4J2683		89
	EQUIPMENT SPARE PARTS (AFRICA)	MASTER CYL ASSY 9K1591		2,756
	EQUIPMENT SPARE PARTS (AFRICA)	FLANGE TRANSFER 3P3208		782
	EQUIPMENT SPARE PARTS (AFRICA)	UM542 OIL FILTER 2698325		290
	EQUIPMENT SPARE PARTS (AFRICA)	FUEL/ WATER SEP 1R0770		800
	EQUIPMENT SPARE PARTS (AFRICA)	FILTER(OUTER) RADIAL 2567902		782
	EQUIPMENT SPARE PARTS (AFRICA)	FUEL FILTER 2998229		322
	EQUIPMENT SPARE PARTS (AFRICA)	HYDRAULIC FILTER 2254118		1,555
	EQUIPMENT SPARE PARTS (AFRICA)	HYDRAULIC FILTER 1440832		598
	EQUIPMENT SPARE PARTS (AFRICA)	FILTER-CAB AIR FILTER 1807487		846
	EQUIPMENT SPARE PARTS (AFRICA)	FILTER-HYDRAULIC 9T5916		869
	FG UNIFORMS	KENNY JACKET NAVY EMBROIDED RFG 5954		7,588
	FP SMIT	UM610 CENTRE BOLT HET GEBREEK OP VERE		5,313
	FP SMIT	UM807 HERSTEL VAN TREKSTANG		2,254
	FP SMIT	UM616 HERSTEL VAN HYDROULIESE PYP		2,277
	FP SMIT	UM774 HERSTEL COUPLING VAN PTO POMP		3,663
	FP SMIT	UM541 SWEIS VAN BRACKET OP LOCK CYLINDER PEN		3,146
	FP SMIT	UM 277 REPAIR CYLINDER		2,585
	FP SMIT	UM 731 STRIP AND QUOTE		2,861
	FP SMIT	HERSTEL KRAAN DUIKWEG HOOFPOMP RFG 7110 QUOTE: 2783		3,758
	FP SMIT	HERSTEL VAN PRESS CYLINDER *QTE: 2800 (UM610)		2,358
	FP SMIT	UM705 HERSTEL VAN CYLINDER OP BAK		4,983
	FP SMIT	UM 616 HERSTEL VAN LEKKASIE ONDER BY TENK		2,921
	FP SMIT	UM 770 STRIP AND QUOTE FILTER		52,028
	FP SMIT	UM807 EXTENT VAN HIGH PRESSURE HOSE QUOTE: 2761		9,182
	FP SMIT	UM 804 STRIP AND QUOTE		1,093
	FP SMIT	RH CYLINDER AGTER BUITEKANT LEK		2,271
	FP SMIT	UM807 HERSTEL VAN TREKSTANG		1,225
	FP SMIT	UM807 HERSTEL HIGH PRESSURE PYP		1,564
	FP SMIT	HERSTEL LASTE HUBS EN VOORSIEN BEARINGS VIR BIO FILERS DAM NO 2 RFG 697		5,441
	FP SMIT	HERSTEL VAN POMP *QTE: 2759 (UM616)		2,169
	FP SMIT	VERVANG BALL VALVE 4 INCH *QTE: 2755 (UM606)		6,066
	FP SMIT	HERSTEL VAN WATER HOSE + DIESEL HOSE *QTE: 2762 (UM807)		2,001
	FP SMIT	UM478 STRIP AND QUOTE HERSTEL REV CABLE		2,831
	FP SMIT	UM478 HERSTEL HIDOULIESE LEK		3,214
	FP SMIT	UM478 HERSTEL KRAAN		7,388
	FP SMIT	UM807 STRIP AND QUOTE PYP IS GESKAAF, KRAAN LEK EN BRACKET IS LOS		2,398
	FP SMIT	UM 581 STRIP AND QUOTE FIT VAN PENSPLAAT		4,198
	FP SMIT	UM 606 STRIP AND QUOTE VERVANG PROP OP SIF		5,704
	FP SMIT	UM 705 STRIP AND QUOTE HERSTEL VAN HIDROULIESE PYP		5,003
	FP SMIT	UM 341 FIT VAN BESEMS		6,770
	FP SMIT	UM506 HERSTEL VAN HIDROULIESE PYP		1,688
	FP SMIT	UM506 BOUT IS UIT BY BAK		863
	FP SMIT	UM 658 VERVANG BRAAS KRAAN		6,066
	FP SMIT	HERSTEL VAN HIDROULIESE PYPE		989
	FP SMIT	UM 803 HERSTEL VAN HIDROULIESE PYP		5,003
	FP SMIT	UM 450 STRIP AND QUOTE QUOTE: 2720		1,005
	FP SMIT	HERSTEL LEKKASIE OP HYDRAULIC COUPLING		1,854
	FP SMIT	UM 610 HERSTEL VAN HIDROULIESE PYPE		2,616
	FP SMIT	UM570 BUCKET WIL NIE OOP OF TOE MAAK NIE QUOTE: 2725		3,202
	FP SMIT	UM 807 STRIP AND QUOTE QUOTE: 2727		3,107
	FP SMIT	UM616 HERSTEL RATKAS COOLER PYP QUOTE: 2724		2,438
	FP SMIT	UM478 HERTSEL HIGHPRESSURE HOSE QUOTE: 2723		2,122
	FP SMIT	UM789 HERSTEL VAN SUIGKRAAN QUOTE: 2722		6,066
	FP SMIT	UM760 HERSTEL HIDROULIESE PYP QUOTE: 2718		3,889
	FP SMIT	UM 804 STRIP AND QUOTE QUOTE: 2717		3,931
	FP SMIT	UM807 HERSTEL VAN HIDROULIESE PYP KWOTASIE 2710		2,052
	FP SMIT	UM610 HERSTEL VAN HOPPER SILINDER KOP KWOTASIE 2711		2,168
	FP SMIT	UM 514 QTE: 2695 OPSIT VAN KRANE		6,173
	FP SMIT	UM291 QTE: 2704 HERSTEL VAN DEUR SLOT EN OOPMAAK MEGANISME		2,826
	FP SMIT	UM721 HERSTEL VAN HITCH PEN QTE: 2707		2,470
	FP SMIT	UM 784 QTE: 2705 HERSTEL VAN PEN		2,739
	FP SMIT	HERSTEL VAN ROLLER EN VERVANG PLUMBER BLOCKS *QTE: 2700 (UM431)		3,498
	FP SMIT	UM731 HERSTEL VAN UITGOOI KRAAN KWOTASIE_2703		2,214
	FP SMIT	HERSTEL VAN KING PIN BUSHES *QTE: 2660 (UM291)		13,369

Note	Description		2025 R	2024 R
	FP SMIT	UM705 IT SILWER HERSTEL VAN CYLINDER BY HOPPER		4,037
	FP SMIT	UM420 VERVANG ADAPTOR EN TIP VAN BAK IT SILWER		6,038
	FP SMIT	UM707 QTE: 2648 HERSTEL EN VERVANG PYPE EN FITTINGS EN KRANE VAN VACUL		3,258
	FP SMIT	UM475 HERSTEL VAN CYLINDER		4,577
	FP SMIT	UM803 HERSTEL VAN HYDROULIESE PYP		2,156
	FP SMIT	UM732 OPMAAK VAN HIDROULIESE PYP		2,714
	FP SMIT	UM 540 QTE: 2654 REPAIR HYDRAULIC CYLINDER		2,818
	FP SMIT	UM 607 IT SILWER HERSTEL VAN HIDROULIESE PYPE		2,666
	FP SMIT	UM 784 HERSTEL VAN BAK LEMME		4,370
	FP SMIT	HERSTEL GREASE PEN		316
	FP SMIT	UM 341 STRIP AND QUOTE		9,948
	FP SMIT	UM616 HERSTEL VAN WATERPOMP SE HIDROULIESE SISTEEM QTE: 2648		2,854
	FP SMIT	SKOONMAAK VAN MOTOR EN VERVANG BEARING RFG 6453 QUOTE: 2641		9,874
	FP SMIT	UM 606 VERVANG KRAAN		2,912
	FP SMIT	UM784 HERSTEL VAN DIFF CRADLE QUOTE: 2588		15,384
	FP SMIT	UM606 STRIP AND QUOTE		2,804
	FP SMIT	UM415 HERSTEL CLUTCH CLEVIS PIN ASSEMBLY		8,102
	FP SMIT	UM 770 SWEIS VAN CYLINDER		4,276
	FP SMIT	UM476 QTE: 2609 FIT VAN WATERPOMP		3,648
	FP SMIT	UM775 QTE: 2610 HERSTEL VAN BRACKET, VAS SWEIS VAN PLAAT		3,289
	FP SMIT	HERSTEL VAN LH CYLINDER LEK *QTE: 2605 (UM705)		4,037
	FP SMIT	UM554 FIT WATERPOMP OP TROK		5,101
	FP SMIT	UM291 REPAIR BLADE TILT CYLINDER HYDRAULIC PIPE		3,430
	FP SMIT	UM773 HERSTEL VAN HIDROULIESE PYP		2,178
	FP SMIT	UITSNY VAN BUS WATERWERKE FILTER NO:14 RFG 6129 QUOTE: 2589		2,513
	GB ALGEMENE HERSTELWERKE ALLEE	VERVANG VAN READY BORDE RFG 7181 QUOTE- 33		26,369
	GB ALGEMENE HERSTELWERKE ALLEE	VERSKUIF VAN KIOSK RFG 6973		42,306
	GB ALGEMENE HERSTELWERKE ALLEE	HERSTEL EN VERVANG VAN BRANDSKADE EN READYBORDE RFG 7278		6,508
	GB ALGEMENE HERSTELWERKE ALLEE	VOORSIEN EN INSTALLEER VAN READYBORDE RFG 7133 KWOTASIE 30		26,446
	GB ALGEMENE HERSTELWERKE ALLEE	HERSTEL EN VERVANG VAN READYBORDE RFG 7010 KWOTASIE- 28		28,312
	GB ALGEMENE HERSTELWERKE ALLEE	REPAIR OF ELECKTRICITY METERS RFG 6175 QUOTE: 2		29,741
	GB ALGEMENE HERSTELWERKE ALLEE	HERSTEL KRAG VAN HULPBEHOEWENDE VERBRUIKERS BROWNSTRAAT 580 PAPA		8,195
	GB ALGEMENE HERSTELWERKE ALLEE	REPAIR OF ELECTRICAL METERS RFG 6170 QUOTE 1		29,912
	GB ALGEMENE HERSTELWERKE ALLEE	VERVANG VAN READYBORDE EN SPLITMETERS RFG 6219 QUOTE: 43		15,338
	GB ALGEMENE HERSTELWERKE ALLEE	HERSTEL VAN KRAG AANSLUITINGS RFG 5999 QUOTE 20		19,566
	GENERAL SERVE ELECTRONICS	PRODUKTE + DIENS VAN HANDSET RFG 6297 QU103634		3,985
	GENERAL SERVE ELECTRONICS	REPEATER HUUR SILO 01/07/2024-30/06/2025 QUOTE: QU103605		62,100
	GENERAL SERVE ELECTRONICS	HUUR VIR RIEBEECKK 01/07/2024-31/06/2025 QUOTE:QU103605		27,600
	GERRIES ELEKTRIES(PTY)LTD	INSTALLATION OF READYBOARDS WITH PREPAID METERS RFG 6193 QUOTE: 50		34,500
	GORDONIA GLAS AND ALUMINIUM	SUPPLY AND INSTALLATION ROLLER BLINDS RANGE: NEW BLOCKOUT		28,560
	GORDONIA GLAS AND ALUMINIUM	SUPPLY AND INSTALLATION RFG 7062		17,451
	GORDONIA GLAS AND ALUMINIUM	AFSNY VAN DEURE RFG 6035 QU001306		2,300
	GORDONIA VERKOELINGSDIENSTE BK	YHGE36 EVAPORATOR FAN MOTOR RFG 6633 QUOTE-QVU04736		2,357
	GORDONIA VERKOELINGSDIENSTE BK	SUPPLY PARTE VOLGENS KWOTASIE QVU04704 05.11.2024		2,829
	GORDONIA VERKOELINGSDIENSTE BK	TRANSPORT		330
	GOVERNMENT PRINTING WORKS	QUO159906 PUBLISERING VAN TARIEWE BETAAL OP KWOTASIE		2,018
	GOVERNMENT PRINTING WORKS	QUO143102 PUBLICATION OF VALUATION ROLL (S V01)		2,018
	GOVERNMENT PRINTING WORKS	QUO0140300 PUBLIC NOTICE CALLING FOR INSPECTION OF SUPPLEMENTARY VALU		2,018
	GUARDRISK INSURANCE COMPANY	901210 DOL 06/08/2023 UY 2024 *INVOICE: 7381 RFG: 006948		5,000
	HACH SOUTH AFRICA	LAMP ASSY, 2100 SERIES PORTABLE TURBIDIMETERS COUNTRY OF ORIGIN:CHINA		24,638
	HACH SOUTH AFRICA	CAL CERTIFICATES (HACH)		4,485
	HACH SOUTH AFRICA	LABOUR- HACH REPAIR		9,488
	HACH SOUTH AFRICA	SERVICE SPARES		1,035
	HACH SOUTH AFRICA	ENCLOSURE TOP ASSY, 2100Q EPA COUNTRY OF ORIGIN:CHINA		1,907
	HACH SOUTH AFRICA	LABOUR-HACH REPAIRS		3,163
	HACH SOUTH AFRICA	CAL CERTIFICATES (HACH)		748
	HACH SOUTH AFRICA	LABOUR- HACH REPAIRS		1,581
	HACH SOUTH AFRICA	SERVICE SPARES		173
	HACH SOUTH AFRICA	DELIVERY CHARGE-2100Q		288
	HACH SOUTH AFRICA	ITEMS REPAIR, SERVICE, CALIBRATION AND VERIFIED QUOTE: 101136004V1		62,172
	HACH SOUTH AFRICA	*QTE: 101110419V1		11,201
	HACH SOUTH AFRICA	*QTE: 101108828V1		18,459
	HACH SOUTH AFRICA	REPAIR SERVICE-STRIP & QUOTE QUOTE_101071925V1		60,942
	HALSTED AND CO	SKOONMAAKMIDDELS VERKEER- PATRICIA JOBELA RFG 6927 QUOTE_UQ101509		2,445
	HELLAS KALAHARI	RIGGING ITEMS PURCHASE RFG 5805 VERWYS NA RFQ 14557 PAKKET WEG		20,930
	HIGHVELD GARAGE EQUIPMENT	WERKSWINKEL AIR JACK 22TON AIR HYDRAULIC 240-2500-0037-00 Q035590		8,556
	IGNITE ADVISORY SERVICES	034 - SDBIP AND PERFORMANCE SOFTWARE USER FEES *INVOICE: 0005474		274,275
	IMESA	87TH IMESA CONFERENCE & EXHIBITION NON-MEMBERS *1. CONRAD GELDENHUY:		17,600

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	IMESA	*3. LEONAY SAGO (CONTROL TECHNICIAN: WATER PURIFICATION, SEWARAGE TRE		8,800
	INSTITUTE OF ENVIROMENT AND RE	SIPHIWE MAGODONGO MEMBERSHIP FEES MEMBERSHIP NUMBER 47158 TAX INVC		3,180
	INTERTEKENS	VLOOT BENODIGHEDE IT SILWER		4,781
	JMHL HARDEWARE	BBL GATE LOCK D/LOCK SEC N302 EUREKA CUT-SCR SMITH SH 4.0X40 EUREKA CU		2,544
	JMHL HARDEWARE	KLIP BETON 19MM P/TON RFG 6997 QUOTE: 138888		3,240
	JMHL HARDEWARE	RYOBI L/MOWER PETR 125CC 410MM RFG 6910 QUOTE: 138570		4,800
	JMHL HARDEWARE	INGCO GENERATOR 5.5KW RFG 6909 QUOTE: 138569		10,300
	JMHL HARDEWARE	PLASSON ADAPT M 20X1/2" PVC ADAP M 20X3/4" PVC ADAP M 25X1/2"		4,607
	JMHL HARDEWARE	POWA POOL ACID 5L RFG 6579 QUOTE: 136569		2,640
	JMHL HARDEWARE	TOOLS RFG 6050 QUOTE: 136715		3,200
	JMHL HARDEWARE	INGCO 20V PS+ C/L DRILL IMP INGCO 20V BATTERY 4.0AH INGCO 20V CHARGER FA:		5,879
	JMHL HARDEWARE	BIBTAP HSE 20MM HEAVY PATTERN WASHTROUGH SS SNG&WAST RYOBI TRIMMIN		4,030
	JMHL HARDEWARE	TOOLS RFG 6089 QUOTE: 134873		4,114
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		16,092
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		28,963
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		30,532
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		15,109
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		16,354
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		16,961
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		113,779
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		9,138
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10,252
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		12,969
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		111
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		13,702
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		18,631
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		78,359
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		21,404
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		3,512
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		6,274
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		51
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		34,378
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10,788
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		42,646
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		76,123
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		40,389
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		202
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		41,087
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		20
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10,737
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		37,970
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		104,175
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		41,138
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		36,533
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		36,675
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		20
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		37,019
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		104,236
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		35,096
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		27,628
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		31,261
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		12,407
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		45,449
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		62,218
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		41,472
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		27,526
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		41,229
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		9,533
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		45,601
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		113,344
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		39,549
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		36,938
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		42,980
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		13,692
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		99,773
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		44,619
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		39,468
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		56,449

Note	Description		2025 R	2024 R
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		536
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10,626
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		36,432
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		77,013
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		59,607
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		35,805
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		20
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		55,700
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		29,849
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		17,680
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		37,834
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		118,687
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		24,718
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		32,030
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		36,887
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		8,187
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		51
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		13,014
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		31,235
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		106,483
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		24,845
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		19,886
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		29,859
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		20
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		15,382
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		29,778
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		149,098
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		24,339
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		34,195
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		3,502
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		20
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		8,663
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		12,255
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		1,776
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		111,118
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		25
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		607
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		1,584
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		27,127
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10,363
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		31,412
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		88,742
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		33,538
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		22,568
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		29,672
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		10
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		9,786
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		35,116
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		89,056
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		33,710
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		30,765
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		34,772
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		243
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		769
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		17,452
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		133,584
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		14,208
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		8,384
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		17,280
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		253
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		47,157
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		23,465
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		57,500
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		513,150
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		142,371
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		39,919
	KALAHARI-OOS WATERGEBRUIKVEREN	SUPPLY OF BULK WATER SERVICES		119,830

Note	Description		2025 R	2024 R
	KANU EQUIPMENT SOUTH AFRICA	UM 732 PRESSURE REDUCING VALVE BMG0588812		14,125
	KANU EQUIPMENT SOUTH AFRICA	TANK COVER BMG05576292		1,159
	KANU EQUIPMENT SOUTH AFRICA	LOOP RING BMG06550128		95
	KANU EQUIPMENT SOUTH AFRICA	UM 732 PARTE,SLEGS BY AGENTE		3,413
	KL DIENSTE(PTY)LTD	REPAIR WORKS DONE ON ROOF AT WORKSHOP QN006/2025 ONLY TWO BIDS RECE		248,676
	KLK LANDBOU LIMITED	DAK MATERIAAL VIR SATELIET KANTOOR, RIETFONTEIN *QTE: 085-0000106089		9,648
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		23,223
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		13,799
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		32,939
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		37,148
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,906
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,431
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,874
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		32,333
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		17,334
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		37,705
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		19,197
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,433
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		24,288
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		24,851
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		27,193
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,903
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,967
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,593
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		34,176
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		28,808
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,908
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,787
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		33,804
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,757
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		32,375
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		17,860
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		32,309
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		29,170
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		30,146
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		40,595
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,883
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,020
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		39,817
	KOCOS MEASUREMENT AND CONTROL	CAL + SERVICE OF METERS 12.1 SERIAL NO: CT10747 METES 12.1 AUX POWER & MI		3,632
	KOMATSU SOUTH AFRICA	UM 580 STRIP AND QUOTE		153,039
	KOMATSU SOUTH AFRICA	UM 721 PARTE,SLEGS BY AGENTE		9,986
	KOMATSU SOUTH AFRICA	BEARING 417-46-11250		5,887
	KOPANO MOTHIBI ATTORNEYS	KMA/DESHI/47/04/03/2024 INV- 26/11/2024(3)		89,600
	KOPANO MOTHIBI ATTORNEYS	KMA/DESHI/47/04/03/2024 INV 26/07/2024(2)		192,025
	KROON TRADING	SNY VAN RIETE QUOTE: 46		125,000
	KSB PUMPS AND VALVES	PUMP WKLN 65/4 PIPE UNIONS RFG 7004 QUOTE: 4005659049-2SD		2,132
	LABAN AND NEL	ROAD SIGNAGE *QTE: 332055 RFG: 006046		22,195
	LAUBSTAR NC	UM 776 PARTE,S LEGS BY AGENTE FILTER 5221024490ND		5,551
	LAUBSTAR NC	UM707 GLASS 8030030Z0BND		2,052
	LAUBSTAR NC	UM774 HERSTEL L&R/H FRONT LEAF SPRING REAR BRACKETS(CROSSMEMBER BR		28,817
	LAUBSTAR NC	UM 771 STRIP AND QUOTE 03LNCESAAA0238		19,564
	LAUBSTAR NC	UM 770 STRIP AND QUOTE 03LNCESAAA0260		17,561
	LAUBSTAR NC	UM 772 STRIP AND QUOTE LABOUR AND PARTS		34,668
	LAUBSTAR NC	UM 804 DIENS BY AGENTE		37,274
	LAUBSTAR NC	UM 776 PARTE, SLEGS BY AGENTE 24.03.2025		8,618
	LAUBSTAR NC	UM 775 PARTE, SLEGS BY AGENTE 24.03.2025		8,618
	LAUBSTAR NC	V-RIBBED BELT 5222802305ND *QTE: 03LNAEPAAA0097 (UM774)		640
	LAUBSTAR NC	FILTER CARTRIDGE 5221037113ND		1,084
	LAUBSTAR NC	OIL FILTER KIT 5223958455ND		795
	LAUBSTAR NC	UM 772 V-RIBBED BELT 5222802305ND		640
	LAUBSTAR NC	FILTER CARTRIDGE 5221037113ND		1,084
	LAUBSTAR NC	OIL FILTER KIT 5223958455ND		795
	LAUBSTAR NC	UM 712 PARTE, SLEGS BY AGENTE		6,397
	LAUBSTAR NC	UM 769 STRIP AND QUOTE		16,588
	LAUBSTAR NC	UM 776 PARTE, SLEGS BY AGENTE		4,737
	LAUBSTAR NC	UM 777 SERVICE PARTS		5,107
	LAUBSTAR NC	UM 600 TIEROD 84307807		3,352

Note	Description		2025 R	2024 R
	LAUBSTAR NC	UM 772 STRIP AND QUOTE 03LNCESAAA0168		17,618
	LAUBSTAR NC	UM 615 STRIP AND QUOTE QTE: 03NLAESAAA0057		29,891
	LAUBSTAR NC	UM 803 QTE:03LNAESAAA0059 EKSTRA WERK OP SUSPENSIE		19,471
	LAUBSTAR NC	HEADLAMP BIN: C3 *QTE: 03LNAEPAAA0071 (UM774)		8,588
	LAUBSTAR NC	UM 772 PARTE,S LEGS BY AGENTE		2,953
	LAUBSTAR NC	FILTER CARTRIDGE 47500NA04D		2,438
	LAUBSTAR NC	OIL FILTER KIT 5223958455		750
	LAUBSTAR NC	FILTER INSERT 5222677134		634
	LAUBSTAR NC	INSERT 166959Z01D		993
	LAUBSTAR NC	V-RIBBED BELT 5222802305		604
	LAUBSTAR NC	UM 789 PARTE,SLEGS BY AGENTE		757
	LAUBSTAR NC	FILTER INSERT 165289Z00B		2,098
	LAUBSTAR NC	FILTER KIT A E11SERVKAND		1,724
	LAUBSTAR NC	FILTER 5284808615		394
	LAUBSTAR NC	V-RIBBED BELT 5222802305		604
	LAUBSTAR NC	FILTER 487169Z00A		174
	LAUBSTAR NC	IDLER PULLEY 5222898766		695
	LAUBSTAR NC	UM731 AIR FILTER 165289Z00E QUOTE_03LNAPAAA0065		2,953
	LAUBSTAR NC	RATKAS FILTER 5221037113		2,045
	LAUBSTAR NC	DIENS BY AGENTE *QTE: 03LNCESAAA0082 (UM803)		12,918
	LAUBSTAR NC	UM 803 FILL HYDRAULIC OIL		3,656
	LAUBSTAR NC	UM 769 PARTE,SLEGS BY AGENTE IT SILWER		5,237
	LAUBSTAR NC	UM712 HERSTEL VAN BRIEKE 03LNCESAAA0055		81,349
	LAUBSTAR NC	UM 777 STRIP AND QUOTE		12,170
	LAUBSTAR NC	UM 731 STRIP AND QUOTE		15,445
	LAUBSTAR NC	STARTER 23300Z5578LND *QTE: 03LNAEPAAA0053 (UM707)		6,471
	LAUBSTAR NC	UM 667 STRIP AND QUOTE		7,216
	LAUBSTAR NC	UM 382 PARTE,SLEGS BY AGENTE		5,529
	LAUBSTAR NC	THERMO ASSY 212000T012		845
	LAUBSTAR NC	GASKET OUTLET 11062Z5500		148
	LAUBSTAR NC	UM 606 PARTE,SLEGS BY AGENTE		7,865
	LAUBSTAR NC	CYLINDER 44100NC002 QT: 03LNAESAAA0027 (UM712)		18,356
	LAUBSTAR NC	UM476 SHOCK ABSORBER 56101Z5014		3,204
	LAUBSTAR NC	UM476 SHOCK ABSORBER SET-SH 5620130Z00		4,592
	LAUBSTAR NC	UM 803 HEADLAMP 5223763955		6,452
	LAUBSTAR NC	PUMP UNIT 5223552772 *QTE: 03LNAEPAAA0023 (UM731)		4,803
	LAUBSTAR NC	O-RING		74
	LAUBSTAR NC	DIENS VAN TROK *QTE: 03LNCESAAA0045 (UM770)		13,743
	LAUBSTAR NC	EKSTRA KOSTES OP HERSTEL VAN BRIEKE *QTE: 03LNAESAAA0024 (UM770)		10,706
	LAUBSTAR NC	UM707 QTE: 03LNAEPAAA0016 DRIVER SEAT 8605033Z02		18,170
	LAUBSTAR NC	UM 770 DOC NO. 03LNCESAAA0048		22,943
	LAUBSTAR NC	UM772 DOC NO. 03LNCESAAA0049 HERSTEL VAN BRIEKE		12,867
	LAUBSTAR NC	UM731 SENSOR 327059Z00A		1,396
	LAUBSTAR NC	UM731 REPAIR KIT 443149Z00E		2,183
	LAUBSTAR NC	MIRROR 963010Z01A *QTE: 03LNAEPAAA0017 (UM707)		2,138
	LAUBSTAR NC	UM774 DIENS VAN TROK DOC NO. 03LNAESAAA0012		20,855
	LAUBSTAR NC	UM 667 DOC NO. 03LNCESAAA0029		4,767
	LAUBSTAR NC	UM712 FILTERS QUOTE: 03LNAEPAAA0015		5,289
	LAUBSTAR NC	UM773 PLASTIC RIVET 5220733478		3,191
	LAUBSTAR NC	FILTER INSERT 5222677134		634
	LAUBSTAR NC	OIL FILTER KIT 5223958455		750
	LAUBSTAR NC	FILTER INSERT 165289Z01A		3,740
	LAUBSTAR NC	V-RIBBED BELT 5222802305		604
	LAUBSTAR NC	SEALING RING 146769Z01C		41
	LAUBSTAR NC	INSERT 166959Z01D QUOTE: 03LNAEPAAA0010		993
	LAUBSTAR NC	UM 773 KIT 265509Z00A		1,942
	LAUBSTAR NC	HEADLAMP 5223763953		7,807
	LAUBSTAR NC	HEADLAMP 5223813755		7,279
	LAUBSTAR NC	UM 731 SERVICE PARTE		6,998
	LAUBSTAR NC	UM769 HERSTEL VAN AGTER BRIEKE		13,624
	LAUBSTAR NC	UM606 CONTACT RAIL 5553290074 25.07.2024		2,549
	LAUBSTAR NC	HEADLAMP 5223763953 *QTE: 3951 (UM772)		7,807
	LAUBSTAR NC	HEADLAMP 522813755		7,279
	LAUBSTAR NC	RH HEADLAMP *QTE: 4133 (UM731)		6,452
	LAUBSTAR NC	TAIL LIGHT *QTE: 4132 (UM789)		2,069
	LAUBSTAR NC	UM803 IT SILWER HERSTEL VAN BRIEKE		9,093
	LAUBSTAR NC	UM803 IT SILWER SERVICE KIT 5224202070		2,593
	LAUBSTAR NC	UM803 DOEN DIAGNOSTICS OP VOERTUIG WAT UITSNY		27,115

Note	Description		2025 R	2024 R
	LAUBSTAR NC	PUMP ASSY WATER V-BELT-POLY *QTE: 4068 (UM606)		14,219
	LAUBSTAR NC	UM774 KIT 265509Z00A		1,942
	LAUBSTAR NC	VALVE COVER GASKET 132709Z00B QUOTE: 3853		975
	LAUBSTAR NC	OIL FILTER 5223958455 *QTE: 3872 (UM772)		750
	LAUBSTAR NC	FILTER INSERT 5222377134		598
	LAUBSTAR NC	INSERT 166959Z01D		937
	LAUBSTAR NC	FILTER CARTRIDGE 5221037113		1,022
	LAUBSTAR NC	SEAL RING 146769Z01C		41
	LAUBSTAR NC	FILTER INSERT 165289Z00E		2,953
	LAUBSTAR NC	HERSTEL VAN BRIEKE STRIP & QUOTE VERWYS NA RFQ 14875 NO BUDGET		8,243
	LAUBSTAR NC	BRAKE LINING KIT *QTE: 100200 (UM804)		11,499
	LEADERSHIP ACADEMY FOR GUARDIA	LEARNERSHIP: OCCUPATIONAL CERTIFICATE: INTERNAL AUDIT		62,710
	LECFLO CC	FLYGT FP3153MT 446 - 13.5KW 440V C/W SCREEN CABLE DISCHARGE CON.STAT.32		262,313
	LESEDI GUARDING AND TRAINING S	QN005/2025 TRAINING OF 20 X PEACE OFFICERS AWARDED 20 MAY 2025		168,850
	LEXISNEXIS RISK MANAGEMENT	INVOICE: WI00198569		2,096
	LEXISNEXIS RISK MANAGEMENT	INVOICE: WI00205036		2,895
	LEXISNEXIS RISK MANAGEMENT	TAX INVOICE: WI00186160		6,495
	LEXISNEXIS RISK MANAGEMENT	TAX INVOICE: WI00191946		2,338
	LEXISNEXIS RISK MANAGEMENT	INVOICE: WI00153599		3,271
	LEXISNEXIS RISK MANAGEMENT	INVOICE: WI00160569		3,927
	LIEBHERR-AFRICA	UM 420 PARTE, SLEGS BY AGENTE		115,537
	LIEBHERR-AFRICA	UM 462 BLOCK FREIGHT COST		16,998
	LIEBHERR-AFRICA	UM 420 PARTE,SLEGS BY AGENTE QTE:298733		10,743
	LIEBHERR-AFRICA	UM 462 PARTE, SLEGS BY AGENTE		346,735
	LIEBHERR-AFRICA	SEAL KIT 7091181		17,605
	LIEBHERR-AFRICA	UM420 GAS SPRING 7372354		3,167
	LIEBHERR-AFRICA	BRACKET 10664616		1,739
	LIEBHERR-AFRICA	RUBBER BELLOWS 10014790		1,382
	LUMBER CITY UPINGTON	GEREEDSKAP IT-ELTON RFG 7326 QUOTE_339473		7,415
	LUMBER CITY UPINGTON	INGCO 20V PS+ C/L DRILL B/L 66NM IMP KIT +ACC *QTE: 337283 RFG: 007147		1,710
	LUMBER CITY UPINGTON	INGCO BATTERY PACK 20V LI-ION 4.0AH -FBLI2002		460
	LUMBER CITY UPINGTON	INGCO GRINDER 20V PS+C/S GRINDER 115MM 1200W BRUSHLESS		900
	LUMBER CITY UPINGTON	COUPLING NYLON REDUCING 20X15MM COUPLING NYLON 15MM TEE NYLON FEMA		2,920
	LUMBER CITY UPINGTON	GEREEDSKAP *QTE: #301657 RFG: 006047		3,022
	MACSTEEL EXPRESS UPINGTON (PTY	ANGLE EQUAL CQ 40 X 40 X 5 6.000M RFG 6893 QUOTE: 111779		4,490
	MAHU EXHAUSTS	JOB CARD 244713 UM479		2,245
	MAHU EXHAUSTS	UM291 PUNCTURE JC 244730		2,233
	MAHU EXHAUSTS	PUNCTURE *QTE: 89863 (UM583)		7,763
	MAHU EXHAUSTS	REPAIR PUNCTURE *JOB CARD: 244184 (UM784)		2,176
	MAHU EXHAUSTS	REPAIR PUNCTURE *JOB CARD: 244276 (UM479)		2,178
	MAHU EXHAUSTS	VERVANG SHOCK MOUNTINGS *JOB CARD: 243934 (UM635)		2,556
	MAHU EXHAUSTS	VERVANG AGTER SHOCKS *JOB CARD: 243939 (UM623)		2,314
	MAHU EXHAUSTS	UM479 REPAIR PUNCTURE		2,153
	MAHU EXHAUSTS	PUNCTURE *JOB CARD: 243441 (UM770)		2,016
	MAHU EXHAUSTS	UM731 VERVANG LH WIEL STUDS EN NUTS JOB CARD 240741		3,111
	MAHU EXHAUSTS	UM368 HERSTEL VAN EXHAUST		2,088
	MAHU EXHAUSTS	UM561 PUNCTURE JOB CARD 241050		2,152
	MAHU EXHAUSTS	UM661 VERVANG STABILISER PINS & BUSHES		6,390
	MAHU EXHAUSTS	VERVANG VOOR SHOCKS *JOB CARD: 240579 (UM734)		3,061
	MAHU EXHAUSTS	WHEEL ALIGNMENT		454
	MAHU EXHAUSTS	UM784 PUNCTURE QTE: 240522		5,476
	MAHU EXHAUSTS	UM291 REPAIR PUNCTURE		2,265
	MAHU EXHAUSTS	UM752 VERVANG AL VIER SHOCKS		5,775
	MAHU EXHAUSTS	UM206 HERSTEL VAN SUSPENSIE, VOERTUIG TREK SKEEF OP DIE PAD		6,568
	MAHU EXHAUSTS	UM732 REPAIR EXHAUST		2,132
	MAHU EXHAUSTS	UM 65 QTE: 238320 REPAIR PUNCTURE		2,115
	MAHU EXHAUSTS	UM368 TOETS VAN VOOR SUSPENSIE JOB CARD 238848		7,597
	MAHU EXHAUSTS	PUNCTURE *JOB CARD: 238097 (UM583)		2,195
	MAHU EXHAUSTS	UM322 HERSTELWERK OP VOERTUIG JC230726		7,036
	MAHU EXHAUSTS	UM102 PUNCTURE JC237973		2,125
	MAHU EXHAUSTS	UM542 PUNCTURE JC235772		2,917
	MAHU EXHAUSTS	UM469 STEL VAN WHEEL ALGINMENT JOB CARD 236952		6,922
	MAHU EXHAUSTS	UM479 PUNCTURE JOB CARD 237613		2,138
	MAHU EXHAUSTS	UM784 REPAIR PUNCTURE		2,233
	MAHU EXHAUSTS	UM807 PUNCTURE JC236990		2,268
	MAHU EXHAUSTS	UM479 REPAIR PUNCTURE		2,196
	MAHU EXHAUSTS	UM 546 STRIP AND QUOTE		4,945
	MAHU EXHAUSTS	REPAIR PUNCTURE *JOB CARD: 235358 (UM748)		4,675

Note	Description		2025 R	2024 R
	MAHU EXHAUSTS	REPAIR PUNCTURE *JOB CARD: 235909 (UM542)		2,188
	MAHU EXHAUSTS	UM479 IT SILWER REPAIR PUNCTURE		2,351
	MAHU EXHAUSTS	UM542 REPAIR PUNCTURE		2,411
	MAHU EXHAUSTS	UM506 PUNCTURE		1,614
	MAHU EXHAUSTS	VERVANG AGTER SHOCKS(MONROE OF GABRIEL) *JOB CARD: 234832 (UM383)		3,445
	MAHU EXHAUSTS	UM661 JC 233227 VERVANG STABILISER PINS & BUSHES (PARTS SUPPLIED)		3,518
	MAHU EXHAUSTS	UM 661 QTE: 232884 HERSTEL VAN VOOR SUSPENSIE		3,375
	MAHU EXHAUSTS	UM 291 REPAIR PUNCTURE		5,497
	MAHU EXHAUSTS	UM291 REPAIR PUNCTURE		2,402
	MAHU EXHAUSTS	UM514 QTE: 81845 TYRES		68,801
	MAHU EXHAUSTS	UM291 REPAIR PUNCTURE		2,342
	MAHU EXHAUSTS	UM291 REPAIR PUNCTURE		3,088
	MAHU EXHAUSTS	UM635 IT SILWER VERVANG VOOR SHOCKS		6,242
	MAHU EXHAUSTS	UM807 REPAIR PUNCTURE		2,948
	MAHU EXHAUSTS	UM721 REPAIR PUNCTURE		3,862
	MAHU EXHAUSTS	REPAIR PUNCTURE *JOB CARD: 230606 (UM761)		2,266
	MAHU EXHAUSTS	UM648 STEL WHEEL ALIGHNMENT		12,899
	MARCE FIRE FIGHTING TECHNOLOGY	NOZZLE WARRIOR NP 115-475LPM *QTE: 00029546 RFG: 006036		11,040
	MARCE FIRE FIGHTING TECHNOLOGY	HOSE RUBBER 38MMX30M BIC LEXIS		10,151
	MAXAL PROJECTS (SA)	SERVICE EQUIPMENT		28,227
	MAXAL PROJECTS (SA)	LABOUR- SERVICE AND TRAINING FLIGHTS, ACCOMODATION AND TRAVELING		29,756
	MEDIA24	PLACEMENT OF VACANCIES IN NATIONAL NEWSPAPER OUTLETS (DIRECTOR TECH		57,500
	MEDIA24	NEWS24 - JOBS PORTAL 02/02/2025 TO 28/02/2025		13,800
	MERAFE HOLDINGS (PTY) LTD	PTO, DROPSIDES *QTE: MH2024160 REF: RT57-03-01-09		102,925
	MERAFE HOLDINGS (PTY) LTD	HANDLING FEES, DELIVERY FEES		44,850
	MERAFE HOLDINGS (PTY) LTD	REG AND LICENSING		48,875
	MH OFFICE SIYANDA	TONER RFG 7094		16,501
	MNR STEPHANUS JOSEF COETZEE H/	BLOU ALUMINIUM PADLOCKS RFG 7011 KWOTASIE 34		28,800
	MNR STEPHANUS JOSEF COETZEE H/	72 X BLOU ALUMINIUM PADLOCKS VIR DIE SLUIT VAN ELEKTRIESE KIOKS EN STU R		28,800
	MNR STEPHANUS JOSEF COETZEE H/	BLOU ALLUMINIUM SLOTTE *QTE: 39 RFG: 006399		28,800
	MNR STEPHANUS JOSEF COETZEE H/	SNY SLEUTEL VANAF BARREL SPAAR PLUS CHIP *QTE: 90 (UM493)		3,000
	MOLOI INNOVATIVE SOLUTIONS	LEASE OF PRINTERS QUOTE - QUO000300		59,762
	MOLOI INNOVATIVE SOLUTIONS	MAINTENANCE OF PRINTERS INV0001827		23,452
	MONATE CATERING AND GENERAL SE	LUNCH FOR NEW EMPLOYEES FOR TWO DAYS RFG 7401		5,200
	MORGAN ISUZU UPINGTON	ABSORBER ASM FRONT 8983179910 *QTE: 61AEPAAA0439 (UM607)		4,459
	MORGAN ISUZU UPINGTON	LINK DRAG 8980256421		4,002
	MORGAN ISUZU UPINGTON	SERVICE PARTE *QTE: 61AEPAAA0443 (UM657)		7,301
	MORGAN ISUZU UPINGTON	ELEMENT OIL FILTER *QTE: 61AEPAAA0443 (UM614)		745
	MORGAN ISUZU UPINGTON	FILTER ACL		1,587
	MORGAN ISUZU UPINGTON	ELEMENT FUEL FILTER		620
	MORGAN ISUZU UPINGTON	ELEMENT FUEL FILTER		950
	MORGAN ISUZU UPINGTON	FILTER ACL INNER		793
	MORGAN ISUZU UPINGTON	BELT COOLING FAN		715
	MORGAN ISUZU UPINGTON	BELT -A/C CMPR		553
	MORGAN ISUZU UPINGTON	OIL FILTER - CONTRO		1,337
	MORGAN ISUZU UPINGTON	UM616 IT SILWER NUT WHEEL PIN 1094000710		3,050
	MORGAN ISUZU UPINGTON	UM616 PIN WHEEL FRT 1423370671		3,497
	MORGAN ISUZU UPINGTON	UM548 FLAP MUD GAURD 89800440331		979
	MORGAN ISUZU UPINGTON	UM548 PLATE MUD COVER 8980040311		681
	MORGAN ISUZU UPINGTON	UM548 GAURD-MUD-RR LH 8980040304		2,817
	MORGAN ISUZU UPINGTON	UM548 SWITCH REVERSE LAMP 8982421731		1,710
	MORGAN ISUZU UPINGTON	UM548 SWITCH REVERSE LAMP 8972658530		1,096
	MORGAN ISUZU UPINGTON	UM665 61AEPAAA0392 STEP ASM RR		3,102
	MORGAN ISUZU UPINGTON	UM 616 BODY PARTE		23,248
	MORGAN ISUZU UPINGTON	UM 763 PUMP ASM WATER 8980042923		2,751
	MORGAN ISUZU UPINGTON	GASKET PUMP 897312560		175
	MORGAN ISUZU UPINGTON	UM 665 PARTE, SLEGS BY AGENTE		1,825
	MORGAN ISUZU UPINGTON	PIN-WHEEL FRT LHS 8943834372		456
	MORGAN ISUZU UPINGTON	PIN WHEEL FRT RHS 8943834362		470
	MORGAN ISUZU UPINGTON	NUT WHEEL INNER R 898078100		356
	MORGAN ISUZU UPINGTON	NUT WHEEL INNER RR 8980078110		358
	MORGAN ISUZU UPINGTON	NUT WHEEL RR A 8980078240		687
	MORGAN ISUZU UPINGTON	NUT WHEEL RR A 8980078250		558
	MORGAN ISUZU UPINGTON	UM 616 PARTE, SLEGS BY AGENTE QUOTE: 61AEPAAA0274		2,977
	MORGAN ISUZU UPINGTON	UM 540 PARTE, SLEGS BY AGENTE		23,227
	MORGAN ISUZU UPINGTON	UM 657 PARTE, SLEGS BY AGENTE		3,448
	MORGAN ISUZU UPINGTON	LAMP ASM 8982386310		3,398
	MORGAN ISUZU UPINGTON	UM 658 SERVICE PARTE		5,964

Note	Description		2025 R	2024 R
	MORGAN ISUZU UPINGTON	LAMP ASM RR COMB BIN: 003E05 *QTE: 61AEPAAA0291 (UM762)		2,238
	MORGAN ISUZU UPINGTON	COVER REAR COMBINAT 8941288584		534
	MORGAN ISUZU UPINGTON	UM 554 PARTE,SLEGS BY AGENTE		3,743
	MORGAN ISUZU UPINGTON	UM 554 IT SILWER TURBOCHARGER ASM 8943944573		51,161
	MORGAN ISUZU UPINGTON	GASKET OIL-PIPE TUR 1096234810		121
	MORGAN ISUZU UPINGTON	GASKET EXHAUST PIPE 1141451390		252
	MORGAN ISUZU UPINGTON	GASKET T/CHARGER EX 1141451210		1,109
	MORGAN ISUZU UPINGTON	HEADLAMP ASM-R 8982413100 *QTE: 61AEPAAA0201 (UM615)		5,980
	MORGAN ISUZU UPINGTON	UM 616 PARTE,SLEGS BY AGENTE		3,448
	MORGAN ISUZU UPINGTON	LAMP ASM 8982386310		3,398
	MORGAN ISUZU UPINGTON	UM 615 QTE: 61AEPAAA0173 ABSORBER ASM FRONT 8983899760		6,702
	MORGAN ISUZU UPINGTON	HANDLE- WINDOW REGULATOR 8974053133		706
	MORGAN ISUZU UPINGTON	UM 615 SERVICE PARTE		4,893
	MORGAN ISUZU UPINGTON	UM 665 PARTE,SLEGS BY AGENTE		2,284
	MORGAN ISUZU UPINGTON	UM 548 DISC CLUTCH 5876100801		2,461
	MORGAN ISUZU UPINGTON	PLATE ASM- PRESSURE 5876101040		4,378
	MORGAN ISUZU UPINGTON	BLOCK SHIFT-CLUTCH 5876101100		1,878
	MORGAN ISUZU UPINGTON	BEARING PILOT 8972582390		335
	MORGAN ISUZU UPINGTON	SEAL- OIL CR/SHF 8983343390		1,770
	MORGAN ISUZU UPINGTON	UM610 RADIATOR ASM 8980428433		35,299
	MORGAN ISUZU UPINGTON	UM666 PARTE,SLEGS BY AGENTE IT SILWER		3,873
	MORGAN ISUZU UPINGTON	ROD END- TIEROD RH 8982519540		3,653
	MORGAN ISUZU UPINGTON	UM 540 GASKET HEAD COVER 1111730850		2,165
	MORGAN ISUZU UPINGTON	BOLT/SCREW 280508120 *QTE: 61AEPAAA0151 (UM665)		398
	MORGAN ISUZU UPINGTON	ABSORBER ASM-SHOCK 8983024730		4,557
	MORGAN ISUZU UPINGTON	BOLT SCREW 8980114870		409
	MORGAN ISUZU UPINGTON	NUT PIN SPR 911105180		333
	MORGAN ISUZU UPINGTON	BRACKET VALVE HOLD 8972142480		319
	MORGAN ISUZU UPINGTON	BRACKET VALVE HOLD 8972142490		262
	MORGAN ISUZU UPINGTON	PEDAL CLUTCH 8983766000		2,282
	MORGAN ISUZU UPINGTON	CYLINDER WHEEL RR 8973496921		4,304
	MORGAN ISUZU UPINGTON	CYLINDER WHEEL 8973496891		4,190
	MORGAN ISUZU UPINGTON	UM277 CAP FUEL TANK 8970956862		2,260
	MORGAN ISUZU UPINGTON	SERVICE PARTE *QTE: 61AEPAAA0121 (UM610)		5,161
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370 *QTE: 61AEPAAA0120 (UM610)		600
	MORGAN ISUZU UPINGTON	PUMP ASM-WATER-W/G 1873109740		7,300
	MORGAN ISUZU UPINGTON	RETAINER CLUTCH 8980071610 *QTE: 61AEPAAA0123 (UM665)		172
	MORGAN ISUZU UPINGTON	BUSHING RELAY 8942385960		469
	MORGAN ISUZU UPINGTON	BUSHING CLUTCH PEDAL 8978536190		434
	MORGAN ISUZU UPINGTON	PIN 8981476570		133
	MORGAN ISUZU UPINGTON	RUBBER PAD CLUTCH 8978534132		503
	MORGAN ISUZU UPINGTON	BUSHING CLUTCH PEDAL 8978536200		166
	MORGAN ISUZU UPINGTON	TIEROD END LH 8972225100		3,873
	MORGAN ISUZU UPINGTON	TIEROD END RH 8982519540		3,883
	MORGAN ISUZU UPINGTON	UM777 PARTE,SLEGS BY AGENTE		2,260
	MORGAN ISUZU UPINGTON	UM665 SPROCKET-IDLE 8981931790		2,288
	MORGAN NISSAN UPINGTON	LOCKABLE FUEL CAP (ZZ) 172510T501 *QTE: 182023 (UM382)		2,258
	MORGAN NISSAN UPINGTON	UM 634 PARTE,S LEGS BY AGENTE QUOTE_178817		524
	MORGAN NISSAN UPINGTON	BEARING INPUT GEAR 3220300QAH		861
	MORGAN NISSAN UPINGTON	ADJUSTER ASSY-REAR 4420800QAB		1,978
	MORGAN NISSAN UPINGTON	CLAMP HOOD ROD 6572200QOB		96
	MORGAN NISSAN UPINGTON	LAMP REAR LH 2655512T02 *QTE: 178080 (UM382)		4,493
	MORGAN NISSAN UPINGTON	UM 621 PARTE, SLEGS BY AGENTE QTE: 167482		2,053
	MORGAN NISSAN UPINGTON	UM 555 PARTE,SLEGS BY AGENTE		1,678
	MORGAN NISSAN UPINGTON	TANK ASSY RADIATOR RESERVOIR 2171000QAAA		1,899
	MORGAN NISSAN UPINGTON	CAP RESERVOIR TANK 21430AX300		286
	MORGAN NISSAN UPINGTON	TANK ASSY RESERVOIR 4911500QAC		547
	MORGAN NISSAN UPINGTON	HANDLE OTR RR RH		493
	MORGAN NISSAN UPINGTON	HANDLE OTR RR LH 806700Q0A		519
	MORGAN NISSAN UPINGTON	CAP ASSY OIL FILLER 1525500QAB		83
	MORGAN NISSAN UPINGTON	UM 752 120 000KM DIENS BY AGENTE		4,785
	MORGAN NISSAN UPINGTON	UM 382 PARTE,SLEGS BY AGENTE		16,341
	MORGAN NISSAN UPINGTON	GASKET WATER PUMP 2101434N01		99
	MORGAN NISSAN UPINGTON	THERMOSTAT ASSY 2120058G04		1,194
	MORGAN NISSAN UPINGTON	SHAFT THROTTLE 1636100Q0A *QTE: 170687 (UM635)		30
	MORGAN NISSAN UPINGTON	PUMP ASSY-POWER STEERING 4911000Q5M		6,638
	MORGAN NISSAN UPINGTON	RADIATOR ASSY 214101HD2B *QTE: 170117 (UM621)		2,061
	MORGAN NISSAN UPINGTON	UM 631 CRANK SENSOR 8200772182		2,054

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	MORGAN NISSAN UPINGTON	UM 620 PARTE,SLEGS BY AGENTE		2,123
	MORGAN NISSAN UPINGTON	MODULE- POWER(CBU) 2776170T03 *QTE: 168407 (UM619)		9,132
	MORGAN NISSAN UPINGTON	UM 621 ROTOR- SENSOR, ANTISKID REAR 479501HA0A		4,107
	MORGAN NISSAN UPINGTON	UM 641 PARTE,SLEGS BY AGENTE		1,562
	MORGAN NISSAN UPINGTON	WATERPUMP 2101000Q3E		2,464
	MORGAN NISSAN UPINGTON	BEARING ASSY STRUT MOUNTING 5431000QOE		2,208
	MORGAN NISSAN UPINGTON	UM213 BALLJOINT 4011001G27 QUOTE 153028		2,914
	MORGAN NISSAN UPINGTON	KNOB 18515T8000		240
	MORGAN NISSAN UPINGTON	FRONT STEP RH SIDE 961505T000		1,051
	MORGAN NISSAN UPINGTON	COVER 243827T000		780
	MORGAN NISSAN UPINGTON	UM382 BRAKE DIS 4020621T00 QUOTE 167201		3,785
	MORGAN NISSAN UPINGTON	LENS TURN SIGNAL 26015T6001		227
	MORGAN NISSAN UPINGTON	LENS STOP 2659112T02		2,558
	MORGAN NISSAN UPINGTON	LENS BACK UP LAMP RH SIDE 26015T6003		82
	MORGAN NISSAN UPINGTON	LENS LH SIDE BACKUP 26015T6010		167
	MORGAN NISSAN UPINGTON	UM 631 KEY SET -NP200 8001000Q0C		6,145
	MORGAN NISSAN UPINGTON	UM 634 KEY SET-NP200 8001000QOC		6,145
	MORGAN NISSAN UPINGTON	UM634 PARTE,SLEGS BY AGENTE QTE: 150498		2,019
	MORGAN NISSAN UPINGTON	SEAL OIL CRANKSHAFT 13510BN701 *QTE: 164401 (UM639)		818
	MORGAN NISSAN UPINGTON	BELT KIT TIMMING 1680600QOR		1,562
	MORGAN NISSAN UPINGTON	UM 555 BELT KIT 1680600QOL		1,875
	MORGAN NISSAN UPINGTON	STARTER 2330000Q2B		4,467
	MORGAN NISSAN UPINGTON	ENGINE OIL PRESSURE SWITCH		607
	MORGAN NISSAN UPINGTON	UM620 QTE: 162350 AMPLIFIER-FAN CONTROL 272261HH0E		2,225
	MORGAN NISSAN UPINGTON	STAY ASSY-BACK DOOR R 904501HBOA *QTE: 161318 (UM619)		1,184
	MORGAN NISSAN UPINGTON	STAY ASSY-BACK DOOR L 904511HB0A		1,184
	MORGAN NISSAN UPINGTON	CAP-WINDSHIELD WASHER TANK		51
	MORGAN NISSAN UPINGTON	UM621 IT SILWER CUT KEY & KEY CODING		3,365
	MORGAN NISSAN UPINGTON	UM749 75000KM SERVICE		2,736
	MORGAN NISSAN UPINGTON	UM660 PARTE,SLEGS BY AGENTE		2,819
	MORGAN NISSAN UPINGTON	HEADLAMP ASSY 2606000Q1D QUOTE: 159782		2,819
	MORGAN NISSAN UPINGTON	REPLACE FUEL PUMP *QTE: 160730 (UM623)		18,024
	MORGAN NISSAN UPINGTON	UM641 PULLEY ASSY IDLE 4911100QOD		1,719
	MORGAN NISSAN UPINGTON	POWER STEERING PUMP 4911000Q3H		8,752
	MORGAN NISSAN UPINGTON	COMBINATION LAMP ASSY 2655500QOC		1,507
	MORGAN NISSAN UPINGTON	SEAL OIL CRANKSHAFT 13510BN701		798
	MORGAN NISSAN UPINGTON	FRONT SHOCKS 5611000QXA		2,756
	MORGAN NISSAN UPINGTON	UM620 PARTE,SLEGS BY AGENTE		2,631
	MOTOLEK & BATTERY CENTRE UPING	UM 711 STRIP AND QUOTE		5,664
	MOTOLEK & BATTERY CENTRE UPING	UM390 SUPPLY OP HOOTER/BRIEKE FUSE BY FUSEBOX IS WEG		6,467
	MOTOLEK & BATTERY CENTRE UPING	UM 506 STRIP AND QUOTE		4,665
	MOTOLEK & BATTERY CENTRE UPING	UM 653 STRIP AND QUOTE(SLEGS AGENTE) IT SILWER		5,493
	MOTOLEK & BATTERY CENTRE UPING	COMPRSSOR REGASSING, DYE & OIL *JOB CARD: 041101 (UM721)		7,647
	MOTOLEK & BATTERY CENTRE UPING	UM 770 STRIP AND QUOTE		2,300
	MOTOLEK & BATTERY CENTRE UPING	UM 661 STRIP AND QUOTE		3,803
	MOTOLEK & BATTERY CENTRE UPING	UM 628 HERSTEL VAN AIRCON		5,260
	MOTOLEK & BATTERY CENTRE UPING	UM660 HERSTEL BEDRADING OP DASH VAN VOERTUIG		2,138
	MOTOLEK & BATTERY CENTRE UPING	UM 507 STRIP AND QUOTE		2,584
	MOTOLEK & BATTERY CENTRE UPING	UM 640 STRIP AND QUOTE		15,820
	MOTOLEK & BATTERY CENTRE UPING	UM 514 IT SILWER CABLE GREY WELDING (35MM) CB570		939
	MOTOLEK & BATTERY CENTRE UPING	CABLE- RED WELDING (50MM)		1,500
	MOTOLEK & BATTERY CENTRE UPING	UM 721 IT SILWER HERSTEL VAN AIRCON		6,589
	MOTOLEK & BATTERY CENTRE UPING	UM707 REPAIR STARTER		2,778
	MOTOLEK & BATTERY CENTRE UPING	UM 614 STRIP AND QUOTE		2,421
	MOTOLEK & BATTERY CENTRE UPING	UM515 FIT VAN LIGTE AGTER EN TRAILOR PLUG		2,798
	MOTOLEK & BATTERY CENTRE UPING	VERVANG AGTERLIGTE MET TRUCKLAMPS LED *QTE: 515733 (UM776)		3,283
	MOTOLEK & BATTERY CENTRE UPING	UM775 FIT NEW TAIL LIGHTS		3,283
	MPHWENTLE TRADING AND PROJECTS	MAINTENANCE AND REPAIRS OF 11KV SWITCHGEAR APPROVED DEVIATION QUO/2		109,250
	MZOZU TRADING ENTERPRISE	REMOVE 400KVA AND INSTALL NEW 315KVA MINI-SUB QUOTE: DKM022		498,301
	NB MECHANICAL SALES	MATERIAAL VIR INSTANDHOUDING APPROVED DEVIATION		1,866,988
	NEWGEN PUMPS AND VALVES	REWIND - EMERGENCY REPAIR OF 37KW, 380V, 4POLE FOOT MOUNTED MOTOR *Q		27,890
	NEWGEN PUMPS AND VALVES	REPAIRS - EMERGENCY REPAIRS TO PENTAX PUMP & MOTOR COMBINATION QUOT		78,215
	NEWGEN PUMPS AND VALVES	13X MOTOR REPAIRS *QTE: 0003969		370,548
	NOORD-KAAP DIESEL	UM732 EKSTRA WERK OP INJECTORS QUOTE_QU110283 09.12.2024		2,657
	NOORD-KAAP DIESEL	UM614 STRIP & QUOTE		72,963
	NOORD-KAAP DIESEL	UM 596 STRIP AND QUOTE HERSTEL VAN INJECTOR POMP		9,107
	NOORD-KAAP DIESEL	UM542 SUPPLY INJECTORS QUOTE: 109744 2024.08.15		69,385
	NOORD-KAAP DIESEL	UM734 REMOVE, CLEAN EN REFIT FUEL TANK		39,857

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	NOORD-KAAP DIESEL	HERSTEL VAN INJECTORS *QTE: 109751 (UM509)		11,061
	NOORDWES KOERANTE	GOP 2025-2026 RFG 7426 QUOTE- B1206		3,823
	NOORDWES KOERANTE	TN018/2025 QUOTATION B1194		3,488
	NOORDWES KOERANTE	BID NOTICE QUOTATION NUMBER: B1171		2,480
	NOORDWES KOERANTE	QUOTATION B1163 KENNISGEWING 15/2025		3,823
	NOORDWES KOERANTE	QUOTATION B1152 ADVERTENSIE IN GEMSBOK VIR GV06		7,645
	NOORDWES KOERANTE	QUOTATION B1152 PLASING VAN KENNISGEWING K14/2025 TEN OPSIGTE VAN GV01		7,645
	NOORDWES KOERANTE	NOTICE K11/2025 RFG 7132 QUOTE: B1135		3,058
	NOORDWES KOERANTE	NOTICE K12/2025 RFG 7137 QUOTE: B1139		2,867
	NOORDWES KOERANTE	VACANCY QUOTE: B1137		4,651
	NOORDWES KOERANTE	NOTICE K10/2025 QUOTE: B1136		9,939
	NOORDWES KOERANTE	GEMSBOK 26-03-25 BID NOTICE: TN008/2025 TN010/2025 *QTE: B 1089		2,170
	NOORDWES KOERANTE	KENNISGEEWING K9/2025 QUOTE_B 1122 RFG 7059		2,548
	NOORDWES KOERANTE	NOTICE K8/2025 RFG 7051 QUOTE: B1120		3,823
	NOORDWES KOERANTE	QUOTATION B1080 NOTICE K6/2025 - VALUATION ROLL		7,645
	NOORDWES KOERANTE	NOTICE K5/2025 JAARVERSLAG 2023/2024		3,058
	NOORDWES KOERANTE	GEMSBOK: VAKATURE QUOTE: B 1065 RFG 6871		2,325
	NOORDWES KOERANTE	ADVETENSIE KOSTE RFG: 6672 IT SILWER		3,942
	NOORDWES KOERANTE	ADVERTENSIE WATER GEBRUIK RFG 6656 QUOTE_ B988		26,048
	NOORDWES KOERANTE	BID NOTICE TN028/2024 TN029/2024		2,170
	NOORDWES KOERANTE	ADVERTENSIE- VEILING 08.11.2024 VEILING 15.11.2024		4,651
	NOORDWES KOERANTE	NOTICE K45/2024 RFG 6501 QUOTE: B 941		5,097
	NOORDWES KOERANTE	BID NOTICES TN019/2024 TN022/2024		3,676
	NOORDWES KOERANTE	NOTICES K035 & K036 IDP APPROVED PROCESS PLAN FOR 2025-2026 AND NOMINAT		5,672
	NOORDWES KOERANTE	PLASING VAN ARTIKEL 33 ADVERTENSIE T.O.V. WAARDASIEROL IN GEMSBOK KENN		2,269
	NOORDWES KOERANTE	GEMSBOK 09-08-24 NOTICE: K032/2024 *QTE: B 840 RFG: 006236		2,836
	NOORDWES KOERANTE	GEMSBOK 09-08-24 NOTICE: K033/2024 *QTE: B 841		2,836
	NOORDWES KOERANTE	VAKATURE RFG 6179 QUOTE: B 843		2,298
	NOORDWES KOERANTE	NOTICE K31/2024 RFG 6220 QUOTE: B 835		2,739
	NOORDWES KOERANTE	NOTICE K28/2024 RFG 6167 QUOTE: B 842		2,836
	NOORDWES KOERANTE	WYKSKOMITEE RFG 6189 QUOTE: B 848		4,727
	NOORDWES KOERANTE	PLASING VAN K26/2024 IN PLAASLIKE KOERANT PRE-PAID ELECTRICITY TID/KRN RF		6,302
	NOORDWES KOERANTE	QUOTATION B820		3,151
	NOORDWES KOERANTE	K24/2024 QUOTE:B818 RFG:6018		3,935
	NORTH WESTERN MOTORS	ENGINE OIL 5W30 *QTE: 125252 (UM050)		3,200
	NORTH WESTERN MOTORS	UM 50 OLIE SLEGS BY AGENTE		2,406
	NORTH WESTERN MOTORS	WW BENODIGHEDE OLIE SLEGS BY AGENTE 5W30 ENGINE OIL		3,200
	NORTH WESTERN MOTORS	UM734 STRIP AND QUOTE		24,490
	NORTH WESTERN MOTORS	ENGINE OIL 5W30 *QTE: 119389 (UM050)		3,200
	NORTH WESTERN MOTORS	VERVANG BRAKE PADS *JOB CARD: 121366 (UM744) IT SILWER		2,318
	NORTH WESTERN MOTORS	UM 50 ENGINE OIL 5W30		4,000
	NORTH WESTERN MOTORS	UM50 OLIE SLEGS BY AGENTE		3,208
	ONE PANGAEA FINANCIAL	GRAP 25 VALUATION @ 30JUNE 2024		13,800
	ONTEC SYSTEMS (PTY) LTD	TTK BESLUIT 6/03.1/2017		51,463
	OUTSOURCE HOUSE	DMARC LICENCE QUOTE Q14165		11,109
	OVERROX TRADING 55	UM 581 TRANSPORT OF DOZER(DKM YARD TO DE DUINE DUMP SITE)		2,300
	OVERROX TRADING 55	TRANSPORT OF DOZER (DE DUINE DUMP SITE TO DKM YARD) QUOTE:QU-0223		2,300
	OVERROX TRADING 55	UM583 TRANSPORT OF DOZER DKM YARD TO NAMIBIA CROSS		4,600
	OVERROX TRADING 55	UM581 TRANSPORT OF DOZER		6,900
	OVERROX TRADING 55	TRANSPORT OF DOZER *QTE: 0192 (UM581)		2,300
	PA STATIONERS UPT	SKRYFBEHOEFTES- MARINA STUURMAN RFG 6729 QUOTE_88041		3,311
	PIENAAR BROTHERS (PTY) LTD	SPECS RAVEN MODERN CLEAR MASK FFP2 NWR (KMASK) 1X20 SOCKS PROFIT ME		3,335
	PIENAAR BROTHERS (PTY) LTD	SOKKIES, HOEDE, SONBRILLE, VEILIGHEIDSKOENE, GUMBOOTS & BESKERMENDE I		9,085
	PIENAAR BROTHERS (PTY) LTD	VEILIGHEIDSKLERE QTE: 549674 RFG: 6104		8,096
	PIKE'S AUTO	UM 40 STRIP AND QUOTE QTE :469		1,680
	PIKE'S AUTO	WATER PIPE		336
	PIKE'S AUTO	SPARK PLUGS		144
	PIKE'S AUTO	LABOUR SERVICE VERVANG LH & RH UPPER CONTROL ARMS COMPLETE		700
	PIKE'S AUTO	FRAM FILTER OIL		110
	PIKE'S AUTO	AIR FILTER		337
	PIKE'S AUTO	FRAM FILTER		51
	PIKE'S AUTO	OIL SEAL		129
	PIKE'S AUTO	GEAR OIL		526
	PIKE'S AUTO	BALL JOINTS		371
	PIKE'S AUTO	CONTROL ARM BUSHES		663
	PIKE'S AUTO	W/ BRG KIT		583
	PIKE'S AUTO	GEARBOX LABLE		1,920
	PIKE'S AUTO	OIL SEALS		31

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	PIKE'S AUTO	FAN BELT		132
	PIKE'S AUTO	LABOUR REAR DIFF		1,280
	PIKE'S AUTO	DELO 400		372
	PIKE'S AUTO	T/SW 1PIN 1/8X27NPTF		139
	PIKE'S AUTO	WIPER BLADES		84
	PIKE'S AUTO	LABOUR SUSPENSION		1,600
	PIKE'S AUTO	WHEEL ALIGNMENT		644
	PIKE'S AUTO	ANTI-FREEZ GREEN 1L		322
	PIKE'S AUTO	SUNDRIES		490
	PIKE'S AUTO	RANGER B/LOCK		532
	PIKE'S AUTO	UM 626 STRIP AND QUOTE		13,746
	PIKE'S AUTO	UM59 TOETS HANDREM		3,673
	PIKE'S AUTO	UM59 HERSTEL VAN BRIEKE		1,866
	PIKE'S AUTO	UM59 TOETS FLUIT GELUID ONDER ENGINE		2,951
	PIKE'S AUTO	HERSTEL VAN VOERTUIG FOUTE *QTE: 0000462 (UM379)		25,366
	PIKE'S AUTO	UM546 VERVANG VAN TIMING BELT QUOTE_QUO0000464		4,612
	PIKE'S AUTO	UM 657 REAR BRAKE CYLINDER LEFT +RIGHT COMPLETE		29,426
	PIKE'S AUTO	UM 19 STRIP AND QUOTE		2,109
	PIKE'S AUTO	VERVANG CLUTCH MASTER CYLINDER *QTE: 0000461 (KB019)		6,802
	PIKE'S AUTO	UM19 REPAIR SUSPENSION		28,975
	PIKE'S AUTO	KB19 HERSTEL VAN ENGINE EN TIMING CHAIN SISTEEM QUOTE: 458		41,515
	PIKE'S AUTO	UM639 STRIP AND QUOTE		8,338
	PIKE'S AUTO	REPAIR OF CHEV AVEO *QTE: 0000454 (UM547)		35,054
	POORT BETON	CONCRETE STONE 19MM FOR AGGREGATES RFG 7379 QUOTE 3954		20,355
	POORT BETON	60MM Z-INTERLOCK PAVERS (25MPA) *QTE: FEB2025-18MV RFG: 006959		29,325
	POORT BETON	PAVING Z-INTERLOCK GREY 60MM RFG 6384 QUOTE_ QU-3121		29,291
	POORT BETON	BRIDGE RAIL *QTE: 2943 RFG: 006372		17,911
	POORT BETON	BRIDGE STANDS		5,135
	POORT BETON	PYRAMID (710MM) *QTE: 2985 RFG: 006268		15,410
	POORT BETON	PAVING Z-INTERLOCK (GREY) 60MM *QTE: 2762 RFG: 006067		28,463
	PRIMA BANDE (EDMS) BPK	UM 472 QTE361624930 CALL OUT PUNCTURE		4,397
	PRIMA BANDE (EDMS) BPK	UM 115 QTE361624462 REPAIR PUNCTURE		2,695
	PRIMA BANDE (EDMS) BPK	UM657 TYRE NEW 11R22.5 DUNLOP 16PR SP171 QUOTE: 361626733		39,900
	PRIMA BANDE (EDMS) BPK	UM542 20.5/25 BOTO GC4A		76,475
	PRIMA BANDE (EDMS) BPK	UM721 TYRE NEW 17.5-25 WESTLAKE EL30 L4/E4 QTE361625811		34,760
	RADIO RIVERSIDE	30 SEC RECORDED WATER CONSUM & SAVING CAMPAIGN QUOTE_#5966		29,728
	RAND DATA FORMS	SECTION 56 BOOKS 60 BOOKS RFG 7077		11,523
	RAND DATA FORMS	SECTION 341 BOOKS, 232MM X 108MM 3 PART, NCR 50 SETS/BOOK AND NUMBERED		8,165
	RAYMOND YOUNG'S ENGINEERING BK	UM643 IT SILWER HERSTEL VAN TOP		5,750
	RAYMOND YOUNG'S ENGINEERING BK	UM 332 STRIP AND QUOTE QUOTE: 33793		4,485
	RAYMOND YOUNG'S ENGINEERING BK	RECON CYLINDER HEAD *QTE: 31990 (UM423)		2,277
	REDIRA CLOTHING CC	VENTURE PADDED JACKETS NAVY & LIME FOR TRAFFIC OFFICERS - 7 B/D VAN TRA		6,545
	REDIRA CLOTHING CC	SECURITY CLOTHING RFG 7257 QUOTE: 1738		18,600
	REDIRA CLOTHING CC	BESKERMENDE KLERE & VEILIGHEODSKOENE *QTE: U01420 RFG: 006438		11,620
	REDIRA CLOTHING CC	PROTECTIVE CLOTHS RFG 6117 QUOTE1210		15,180
	REDIRA CLOTHING CC	BESKERMENDE KLERE, VEILIGHEIDSKOENE & GUMBOOTS *QTE: U01181 RFG: 0062		22,830
	REX BOOKS	SUPPLY OF MAGAZINE UNTIL 30 JUNE 2025 LIBRARY SERVICES 2024/2025		82,219
	SA PANEELKLOPPERS BK	EXCESS OP ISUZU CXJ491 NC IN133020		5,000
	SANCO	SAFETY CLOTHS RFG 7103 QUOTE: 11287		4,655
	SANCO	GLOVE DROMEX HI-VIZ MIIZU FLEXI SIZE 8 GLOVE DROMEX HI-VIZ MIIZU FLEXI SIZE		7,720
	SANCO	8131-BLACK-08 MAXECO PRO BOOT STC BLACK SIZE 8,9,10,11,5,6,7 RFG 7079 QUOT		20,502
	SANCO	FREEZER/PAR JACKTNA/LIME FREEZER/PAR JCKT NA/LIME FREEZER/PAR JCKT NA/		15,714
	SANCO	SOKKIES, HOEDE & VEILIGHEIDSKOENE *QTE: TS0579 RFG: 006549		3,050
	SANCO	BESKERMENDE KLERE, HANDSKOENE, SONBRILLE & SOKKIES *QTE: AM0263 RFG: (		13,085
	SECTIONAL POLES GROUP	2 ROPE SYSTEM CONVERT TO 3 ROPE SECTIONAL POLES TYPE *QTE: 1972 /Q24		323,599
	SILVER LINING TRADING 100	WASH VANISH AND BAKE RFG: 5745 JOB NUMBER: 0071		29,000
	SILVER LINING TRADING 100	REWIND STRATOR RFG: 5748 IT SILWER		14,968
	SILVER LINING TRADING 100	WASH,VANISH AND BAKE RFG: 5747 JOB NUMBER: 0070		29,000
	SMART SURV WIRELESS	TRACKING RENTAL INV/2024/09980 SEPTEMBER 2024		37,141
	SMART SURV WIRELESS	TRACKING RENTAL INV/2024/08783 AUGUST 2024		37,122
	SPECTRUM COMMUNICATIONS	REF: Z24-5967 DAWID KRUIPER MUN. - KEIDEBEES TELEMETRY RADIO		5,506
	STATIC POWER	BATTERY CHARGERS + SAFT BATTERY BANKS QUOTE_QSP28983 REV 1 ROBAIN		344,445
	TENT RENT COMPANY	TBL004 - TABLE RECTANGULAR STEEL *QTE: 0001573 RFG: 006391		560
	TENT RENT COMPANY	CH001 - CHAIRS BLACK		3,002
	THE INSTITUTE OF INTERNAL AUDI	MEMBERSHIP FEES FOR 5 MEMBERS FOR JULY 2024 - MAY 2025		15,668
	TOTAL CLIENT SERVICES LTD	JULY 2025 TO OCTOBER 2025 INVOICE 4314		34,280
	TRI-LECTRO ELEKTRIESE KONTRAKT	APPROVED QN003/2025 CABLE FAULT LOCATION OF 15X MV CABLE FEEDERS ON 1		131,727
	TRUVELO AFRICA ELECTRONICS DIV	CALIBRATION - PROLASER/ TRUVELO LIDAR *QTE: 5093 RFG: 006810		18,464

Note	Description		2025 R	2024 R
	TRUVELO AFRICA ELECTRONICS DIV	CALIBRATION - LASER - DISTANCE SITE		2,875
	TRUVELO AFRICA ELECTRONICS DIV	FS LEVIES - NORTH WEST CAPE		7,371
	TURFMASTER BELLVILLE	BLADES FALH1460 *QTE: 608268 (UM364)		2,008
	TURFMASTER BELLVILLE	BOLTS FALM51963		373
	TURFMASTER BELLVILLE	NUTS FALM61920		116
	TURFMASTER BELLVILLE	BUSH 19X10MM		248
	TURFMASTER BELLVILLE	BEARING UCFL207		1,150
	TURFMASTER BELLVILLE	COURIER		575
	UPINGTON INDUSTRIEEL	WELDING RODS & DISCS VIR HERSTEL VAN PALISADE RFG 6985 QUOTE_57838		17,454
	UPINGTON INDUSTRIEEL	UM 785 PARTE,SLEGS BY AGENTE QTE: 555231		4,453
	UPINGTON INDUSTRIEEL	WHEEL ASPHALT CUTT 350X25.4 *QTE: 55456 (UM785)		4,453
	UPINGTON INDUSTRIEEL	UM683 CUTT WHEEL ASHPALT/TAR 400X3.5X25.4		4,119
	UPINGTON MOTORONDERDELE	UM 472 REPAIR STARTER		7,570
	UPINGTON MOTORONDERDELE	UM 784 COMPRESSOR BRACKET LGG29350011541		3,583
	UPINGTON MOTORONDERDELE	UM 620 RADIATOR		2,531
	UPINGTON MOTORONDERDELE	UM 542 QUOTE: 46126		1,932
	UPINGTON MOTORONDERDELE	SUPPLY V -BELT QUOTE:46126		647
	UPINGTON MOTORONDERDELE	UM642 A-DIENS JOB CARD: 36917		7,119
	UPINGTON MOTORONDERDELE	BATTERY 674 *QTE: 48735 (UM807)		2,770
	UPINGTON MOTORONDERDELE	UM 667 BRAKE PADS D7020		2,108
	UPINGTON MOTORONDERDELE	UM 455 STRIP AND QUOTE		2,330
	UPINGTON MOTORONDERDELE	UM 665 STRIP AND QUOTE		4,189
	UPINGTON MOTORONDERDELE	UM541 VERVANG 2 *657 BATTERYE WAT GESTEEL IS, CAS424/1/2025 JOB CARD: 37		5,932
	UPINGTON MOTORONDERDELE	UM547 HERSTEL VAN EXHAUST		2,037
	UPINGTON MOTORONDERDELE	UM 463 STRIP AND QUOTE		2,637
	UPINGTON MOTORONDERDELE	UM439 LUBRICATE FRONT WHEEL BEARINGS		6,785
	UPINGTON MOTORONDERDELE	UM 658 TOETS CHARGING SISTEEM		2,640
	UPINGTON MOTORONDERDELE	UM 415 HERSTEL VAN ALTERNATOR		4,859
	UPINGTON MOTORONDERDELE	UM789 VERVANG VAN DIESELFILTER EN BOWL IN RIETFONTEIN QUOTE: 47486		2,871
	UPINGTON MOTORONDERDELE	UM541 SUPPLY VALVE BRACKET QUOTE: 47508		5,299
	UPINGTON MOTORONDERDELE	UM 206 STRIP AND QUOTE		3,557
	UPINGTON MOTORONDERDELE	418 CALIPER SLIDING PINS *QTE: 47710 (KB019)		770
	UPINGTON MOTORONDERDELE	LOWER CONTROL ARM CS415L & R		2,760
	UPINGTON MOTORONDERDELE	CV18K CV BOOT OUTER		170
	UPINGTON MOTORONDERDELE	CV BOOT OUTER CVK18K R300M		545
	UPINGTON MOTORONDERDELE	BALL JOINT LOWER BJ967		800
	UPINGTON MOTORONDERDELE	BRAKE PADS ATE 465		679
	UPINGTON MOTORONDERDELE	HERSTEL VAN HIGH PRESSURE HOSE *QTE: 48155 (UM807)		2,992
	UPINGTON MOTORONDERDELE	ALTERNATOR LIG KOM NIE AAN NIE TOETS CHARGING SYSTEM *JOB CARD: 37648 (		5,189
	UPINGTON MOTORONDERDELE	UM 743 STRIP AND QUOTE		5,258
	UPINGTON MOTORONDERDELE	UM 40 STRIP AND QUOTE		3,797
	UPINGTON MOTORONDERDELE	UM 391 STRIP AND QUOTE IT SILWER		2,406
	UPINGTON MOTORONDERDELE	UM 59 STRIP AND QUOTE QTE:37587		4,592
	UPINGTON MOTORONDERDELE	UM 615 STRIP AND QUOTE		3,270
	UPINGTON MOTORONDERDELE	UM 614 STRIP AND QUOTE QUOTE- 47903		6,541
	UPINGTON MOTORONDERDELE	UM 657 STRIP AND QUOTE		6,140
	UPINGTON MOTORONDERDELE	UM 807 REPAIR HIGH PRESSURE HOSE		2,333
	UPINGTON MOTORONDERDELE	UM 583 STRIP AND QUOTE		9,196
	UPINGTON MOTORONDERDELE	UM 550 REPAIR STARTER		2,438
	UPINGTON MOTORONDERDELE	TOETS EN HERSTEL CHARGING SYSTEM *QTE: 47784 (UM731)		3,270
	UPINGTON MOTORONDERDELE	UM 626 REPAIR ALTERNATOR		4,703
	UPINGTON MOTORONDERDELE	BOOST PIPE *QTE: 47617 (UM659)		2,363
	UPINGTON MOTORONDERDELE	HERSTEL VAN HIGH PRESSURE PYP *QTE: 47679 (UM807)		2,876
	UPINGTON MOTORONDERDELE	UM583 HERSTEL OLIE LEK OP SUMP		2,565
	UPINGTON MOTORONDERDELE	UM 763 STRIP AND QUOTE QUOTE: 207869		29,766
	UPINGTON MOTORONDERDELE	KB24 QTE: 46950 VERSKIL OP QUOTE 43394		144,203
	UPINGTON MOTORONDERDELE	HERSTEL VAN VOERTUIG HET UITEGSNY *JOB CARD: 37201 (UM544)		5,241
	UPINGTON MOTORONDERDELE	UM 463 STRIP AND QUOTE JOB CARD 36984		17,495
	UPINGTON MOTORONDERDELE	UM 547 VERVANG AGTER WIEL BEARINGS		4,736
	UPINGTON MOTORONDERDELE	REPAIR WIRING UM745 QUOTE_42532		3,798
	UPINGTON MOTORONDERDELE	DOEN HERSTELWERK VOLGENS JOBKAART AANGEHEG *JOB CARD: 36585 (UM708)		32,949
	UPINGTON MOTORONDERDELE	TOETS CHARGING SYSTEM *JOB CARD: 37070 (UM583)		2,624

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	UPINGTON MOTORONDERDELE	HERSTEL VAN AGTER BRIEKE UM507 QUOTE_45418		5,817
	UPINGTON MOTORONDERDELE	MAAK VAN NUWE HYDRAULIC PYP UM803 QUOTE-43319		3,418
	UPINGTON MOTORONDERDELE	STRIP & QUOTE CYLINDER HEAD UM438 QUOTE_45419		6,422
	UPINGTON MOTORONDERDELE	REPAIR OF HYDRAULIC PIPE UM420 QUOTE_43482		3,540
	UPINGTON MOTORONDERDELE	REPAIR STARTER UM463 QUOTE_45422		3,296
	UPINGTON MOTORONDERDELE	UM 761 STRIP AND QUOTE IT SILWER		3,408
	UPINGTON MOTORONDERDELE	UM744 BATTERY 668		2,560
	UPINGTON MOTORONDERDELE	UM 65 STARTER STR6047		2,021
	UPINGTON MOTORONDERDELE	UM 621 PARTE		2,367
	UPINGTON MOTORONDERDELE	HERSTEL VAN ENJIN OLIE LEKKASIE *JOB CARD: 36885 (UM647)		12,897
	UPINGTON MOTORONDERDELE	VERVANG RADIATOR *JOB CARD: 36936 (UM145)		8,308
	UPINGTON MOTORONDERDELE	UM 665 STRIP AND QUOTE		8,479
	UPINGTON MOTORONDERDELE	UM607 MAAK PTO CABLE OU RFQ 12354		3,569
	UPINGTON MOTORONDERDELE	HERSTEL VAN AIRCON *QTE: 45687 (UM660)		3,928
	UPINGTON MOTORONDERDELE	KB24 VERWYS NA RFQ 11572 NO BUDGET REPAIR HIGH PRESSURE PUMP		544,079
	UPINGTON MOTORONDERDELE	U JOINT 4E9324 *QTE: 44996 (UM542)		4,106
	UPINGTON MOTORONDERDELE	BOLT 12 POINT 4E5985		1,111
	UPINGTON MOTORONDERDELE	ACTUATOR HOOD TILT 3058958		51,300
	UPINGTON MOTORONDERDELE	KOERIER KOSTE		2,345
	UPINGTON MOTORONDERDELE	BATTERY 657 (UM513) QUOTE: 43128		2,015
	UPINGTON MOTORONDERDELE	YELLOW REFLECTOR TAPE 30M (UM050) QUOTE: 43144		2,160
	UPINGTON MOTORONDERDELE	UM658 STRIP AND QUOTE		3,332
	UPINGTON MOTORONDERDELE	SERVICE PARTE (UM600) QUOTE: 43210		2,440
	UPINGTON MOTORONDERDELE	UM745 VERVANG AIRCON GAS		2,544
	UPINGTON MOTORONDERDELE	HERSTEL OLIE LEKKASIE *JOB CARD: 36560 (UM455)		8,302
	UPINGTON MOTORONDERDELE	HERSTEL VAN PTO PYP *QTE: 45339 (UM602)		6,439
	UPINGTON MOTORONDERDELE	STARTER FTR850 *QTE: 45331 (UM616)		6,289
	UPINGTON MOTORONDERDELE	HERSTEL LEK OP POWERSTEERING POMP *JOB CARD: 36664 (UM507)		14,509
	UPINGTON MOTORONDERDELE	UM424 REPAIR GEARBOX SELECTOR		4,572
	UPINGTON MOTORONDERDELE	UM230 REPAIR STARTER		2,438
	UPINGTON MOTORONDERDELE	UM807 STRIP AND QUOTE		6,131
	UPINGTON MOTORONDERDELE	UM583 HERSTEL ALTENATOR		2,890
	UPINGTON MOTORONDERDELE	UM493 REPAIR STARTER		2,262
	UPINGTON MOTORONDERDELE	REPAIR & BALANCE PROPSHAFT *QTE: 45028 (UM709) REGSTELLING: VERWYS NA F		5,200
	UPINGTON MOTORONDERDELE	HERSTEL VAN BRIEKLIGTE *QTE: 45029 (UM583)		3,125
	UPINGTON MOTORONDERDELE	UM551 STRIP AND QUOTE		3,667
	UPINGTON RATKAS SENTRUM	WIRING HARNESS TRANSMISSION *QTE: UP19066 (KB24)		9,499
	UPINGTON RATKAS SENTRUM	UM 609 STRIP AND QUOTE		161,362
	UPINGTON RATKAS SENTRUM	UM514 TRANSMISSION WIRING HARNESS 3000 4TH GEN QTE: UP18420		9,769
	UPINGTON TOYOTA	UM 415 PARTE, SLEGS BY AGENTE		3,774
	UPINGTON TOYOTA	UM 463 PARTE,SLEGS BY AGENTE		3,495
	UPINGTON TOYOTA	SHROUD, FAN 167110C110 QUOTE: 43826		1,680
	UPINGTON TOYOTA	UM786 PAD KIT DISC BRAKE L/FITTING PARTS, FR (044650K590)		2,927
	UPINGTON TOYOTA	UM465 QTE: 31006306 PARTE		10,344
	UPINGTON TOYOTA	UM786 EXTENDED SERVICE PLAN 100 000KM TOT 150 000KM		28,785
	UPINGTON TOYOTA	UM786 WARRANTY EXTENDED PLAN		9,640
	UPINGTON TOYOTA	CAP ASSY, FUEL TANK (W/KEYX2) 77310E0431 *QTE: 36665 (UM453)		3,474
	URB ICT (PTY) LTD	INVOICE: 00216937		8,913
	URB ICT (PTY) LTD	TONER - HP 17A BLACK HP TONER COMPARTABLE RFG 7071		3,321
	URB ICT (PTY) LTD	STATIONERY RFG 7006 QUOTE: 47714		8,514
	URB ICT (PTY) LTD	STATIONERIES RFG 7080 QUOTE: 47683		3,892
	URB ICT (PTY) LTD	TONER - KYOCERA TK6305 ORIGINAL *QTE: 00045092		5,115
	VALIDITY CONCEPTS	SITE ESTABLISHMENT HIRE OF COMBINATION UNIT QUOTE- 1081		260,130
	VEC ELEKTRIESE GROOTHANDELAARS	TUBE R410A 1/4 15.24 A/FLEX 1/4 X 1/4 RFG 6122		12,249
	VEC UPINGTON	D2510-M CONT 25A 11.0KW 220V RFG 6466 QUOTE_QUOTE 16878		26,922
	VEC UPINGTON	STARDELTA 18,5KW AB1141 *QTE: 16302 RFG: 006367		22,425
	VEC UPINGTON	R410A 11.3KG DISPOSE CAN *QTE: 16067 RFG: 006272		1,581
	VEC UPINGTON	F22 - 13.6KG DISPOSE CYLINDER		1,909
	VEC UPINGTON	MAJOR FLOOD SOLAR 300W REMOTE RFG 6070 QUOTE_15351		5,865
	VINKIES TOURISM ENTERPRISE	LUNCH FOR 30 KIDS RFG 6497 DIENS IS KLAAR GELEWER		4,950
	VINKIES TOURISM ENTERPRISE	EDUCATIONAL TOUR		750
	VOLTEX UPINGTON	LS METASOL CONTRATOR MC - 04A 40A 18.5KW415V LS METASOL AUXILLARY CONT		2,774
	VOLTEX UPINGTON	FS101S SUMMIT SOLAR STREET 30W 150LM/W 6000K TYPELL MOS BLACK *QTE: 011		29,900

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description		2025 R	2024 R
	VOLTEX UPINGTON	CAPACITOR MOTOR RUN 450V 35MF *QTE: 0111/ 397245 RFG: 006800		897
	VOLTEX UPINGTON	CAPASITOR 40MFD 450V CAP010		512
	VOLTEX UPINGTON	CAPASITOR 50MFD 450V CAP018		880
	VOLTEX UPINGTON	ELEKTRIESE BENODIGHEDE VIR HERSTELWERK RFG 6149 QUOTE_0111/386626		3,377
	WALKER INDUSTRIA WALKER IVECO	UM610 HERSTEL HYDRAULIC PYP AGTER BY BAK		3,193
	WALKER INDUSTRIA WALKER IVECO	UM50 TITAN ATF 20L		3,511
	WALKER INDUSTRIA WALKER IVECO	UM540 HERSTEL VAN AGTERBRIEKE QTE: 30Q06476		69,831
	WALKER INDUSTRIA WALKER IVECO	UM610 HERSTEL VAN ENGINE HERSTEL VAN BRIEKE		122,385
	WALKER INDUSTRIA WALKER IVECO	UM 540 STRIP AND QUOTE		67,795
	WALKER INDUSTRIA WALKER IVECO	REPAIR HYDRAULIC HOSE *QTE: 30Q06565 (UM610)		3,850
	WALKER INDUSTRIA WALKER IVECO	HERSTEL VOOR EN AGTER BRIEKE *QTE: 30Q06569 (UM616)		2,470
	WALKER INDUSTRIA WALKER IVECO	UM705 STRIP AND QUOTE- SERVICE DELIVERY		12,508
	WALKER INDUSTRIA WALKER IVECO	UM769 VERVANG VAN BATTERY, SERVICE DELIVERY QTE: 30Q06243		10,921
	WALKER INDUSTRIA WALKER IVECO	UM707 HERSTEL VAN CLUTCH SISTEEM STRIP AND QUOTE		24,147
	WALKER INDUSTRIA WALKER IVECO	UM546 VERVANG CLUTCH KIT STRIP AND QUOTE		14,855
	WALKER INDUSTRIA WALKER IVECO	UM507 STRIP AND QUOTE-SERVICE DELIVERY HERSTEL FOUTE SOOS OP JOBCARI		16,373
	WALKER INDUSTRIA WALKER IVECO	UM 705 STRIP AND QUOTE WALKER INDUSTRIA		2,346
	WALKER INDUSTRIA WALKER IVECO	UM705 HERSTEL VAN SUSPENSION RFQ: 16353		2,674
	WALKER INDUSTRIA WALKER IVECO	UM 732 VERVOER VAN ENGINE NA KANU EQUIPMENT KAAPSTAD		4,025
	WALKER INDUSTRIA WALKER IVECO	UM 666 STRIP AND QUOTE		7,231
	WALKER INDUSTRIA WALKER IVECO	UM 614 OPMAAK VAN PYPE		16,957
	WALKER INDUSTRIA WALKER IVECO	UM 705 STRIP AND QUOTE QUOTE: 30Q06352		6,177
	WALKER INDUSTRIA WALKER IVECO	HERSTEL VAN EXHAUST		11,163
	WALKER INDUSTRIA WALKER IVECO	UM 581 OPMAAK VAN HIDROULIESE PYP		2,549
	WALKER INDUSTRIA WALKER IVECO	UM705 IT SILWER VERVANG SENSOR OP PTO		2,726
	WALKER INDUSTRIA WALKER IVECO	UM 705 STRIP AND QUOTE QUOTE: 30Q06245		78,502
	WALKER INDUSTRIA WALKER IVECO	UM734 STRIP & QUOTE		2,334
	WALKER INDUSTRIA WALKER IVECO	UM 514 STRIP AND QUOTE		79,908
	WALKER INDUSTRIA WALKER IVECO	REPAIR CYLINDER *QTE: 30Q06112 (UM602)		150,264
	WALKER INDUSTRIA WALKER IVECO	HERSTLWERK AAN VOERTUIG *QTE: 30Q06081 (UM630)		17,686
	WALKER INDUSTRIA WALKER IVECO	UM551 HUUR VAN SLEEPWA VIR VERVOER VAN HARK [RIOOLWERKE] QUOTE: 30Q(		3,063
	WALKER INDUSTRIA WALKER IVECO	UM 711 STRIP AND QUOTE		3,179
	WALKER INDUSTRIA WALKER IVECO	UM 660 INSLEEP VAN VOERTUIG VANAF RIETFONTEIN		8,050
	WALKER INDUSTRIA WALKER IVECO	UM610 TROK SWING OP DIE PAD AS REM TRAP		11,589
	WALKER INDUSTRIA WALKER IVECO	UM616 HERSTEL VAN FOUTE SOOS AANGEDUI OP FOUTE LYS		116,534
	WALKER INDUSTRIA WALKER IVECO	UM 664 STRIP AND QUOTE IT SILWER		58,737
	WALKER INDUSTRIA WALKER IVECO	CHECK & REPAIR, DEUR MAAK MOEILIK OOP *QTE: 30Q06042 (UM464)		5,384
	WALKER INDUSTRIA WALKER IVECO	UM 607 VERVANG RING GEAR		21,715
	WALKER INDUSTRIA WALKER IVECO	UM610 VERVANG VOORRUIT QUOTE: 30Q06009		8,702
	WALKER INDUSTRIA WALKER IVECO	UM770 STRIP AND QUOTE		11,243
	WALKER INDUSTRIA WALKER IVECO	UM602 HERSTEL COMPACTOR, PRESS STADIG		3,738
	WALKER INDUSTRIA WALKER IVECO	UM707 VERVANG INGOOI KRAAN EN HERSTEL SEAT		6,028
	WALKER INDUSTRIA WALKER IVECO	UM712 DOEN 280000KM DIENS		17,004
	WALKER INDUSTRIA WALKER IVECO	KB24 HERSTEL VAN PROPSHAFT OU RFQ 8803		18,440
	WALKER INDUSTRIA WALKER IVECO	UM524 REPAIR WIRING OU RFQ 8655		3,320
	WALKER INDUSTRIA WALKER IVECO	UM736 FIT SIRENS OU RFQ 8611		2,635
	WALKER INDUSTRIA WALKER IVECO	UM 711 STRIP AND QUOTE		15,409
	WALKER INDUSTRIA WALKER IVECO	UM 705 HERSTEL VAN FOUTE		33,148
	WALKER INDUSTRIA WALKER IVECO	UM616 REPLACE MAIN BLADES		6,194
	WALKER INDUSTRIA WALKER IVECO	FIT VAN STUDS EN NUT *QTE: 30Q05886 (UM616)		7,466
	WALKER INDUSTRIA WALKER IVECO	HERSTEL FOUTE VOLGENS TOETS LYS *QTE: 30Q0537 (UM75) VERWYS NA RFQ 147		67,743
	WALKER MIDAS	FITTING VAPOUR PROOF TUBE LED 1.5M RFG 7101 QUOTE: 10QA1491		22,506
	WALKER MIDAS	PULA VALVE KEY RFG 6866 QUOTE: 10QA1576		4,025
	WALKER MIDAS	PULA VALVE Q/C PLAST RFG 6867 QUOTE: 10QA1577		3,738
	WALKER MIDAS	UM790 A-DIENS		2,329
	WALKER MIDAS	RAKE-20 LASHER HOE DUTCH SPADE MTS DIGGING		5,700
	WALKER MIDAS	DURAM RUBBERFLEX RFG 7081 QUOTE: 10QA0964		4,025
	WALKER MIDAS	HTH SODA ASH RFG 7023 QUOTE: 10QA0806		3,220
	WALKER MIDAS	A-DIENS *QTE: 24F00558 (UM796)		3,818
	WALKER MIDAS	A-DIENS *QTE: 24F00562 (UM793)		5,360
	WALKER MIDAS	HOIST MTS LEVER 1.5T TREK VAN STRAATLIG LYNE RFG 6990		7,763
	WALKER MIDAS	GALV STANDPIPE 20 X 90MM GALV STANDPIPE 20 X 600MM GEDORE WRECNH PIPE		4,588

Note	Description		2025 R	2024 R
	WALKER MIDAS	SERVIVE & REPAIR CHAIN GUIDEBAR TO BE REPAL *QTE: 24F00559 (UM798)		6,878
	WALKER MIDAS	UM676 WIL NIE START NIE		3,036
	WALKER MIDAS	UM 810 STRIP AND QUOTE		5,011
	WALKER MIDAS	UM813 SERVICE EN HERSTEL FOUTE QUOTE 24F00538		2,005
	WALKER MIDAS	UM680 DIENS VAN MASJIEN KOP WIL NIE DRAAI NIE		4,680
	WALKER MIDAS	COUPLER BRAKE CBL2000 *QTE: 10Q96578 (UM400)		5,603
	WALKER MIDAS	UM790 QTE: 24F00506 A-DIENS		11,775
	WALKER MIDAS	UM798 A-DIENS		2,237
	WALKER MIDAS	UM793 HERSTEL VAN GUIDEBAR EN LEM QUOTE: 24F00468		3,519
	WALKER MIDAS	VERVANG GUIDEBAR EN LEM RUBBER MOUNTINGS IS FOUTIEF *QTE: 24F00479 (UM		2,128
	WALKER MIDAS	UM702 QTE: 24F00482 A-DIENS		3,330
	WALKER MIDAS	UM106 PARTE,SLEGS BY AGENTE		6,870
	WALKER MIDAS	UM670 HERTSEL MASJIEN SOOS KWOTASIE OU RFQ 12557		30,995
	WALKER MIDAS	UM797 DOEN WERK SOOS KWOTASIE QUOTE_24F00469		3,594
	WALKER MIDAS	UM790 DOEN WERK VOLGENS KWOTASIE QUOTE_24F00466		2,021
	WALKER MIDAS	UM793 DOEN WERK VOLGENS KWOTASIE QUOTE_24F00466		2,021
	WESNO VERWE BK	TRAFFIC PAINT GOLDEN YELLOW 20LT THINNERS LACUER FAST 25LT TRAFFIC PAIN		29,712
	WESNO VERWE BK	VERF & KWASTE *QTE: 128514 RFG: 006533		4,648
	WESNO VERWE BK	COVERALL PLUS WHITE 20LT *QTE: 128644 RFG: 006422		2,550
	WESNO VERWE BK	MENGKOSTE 20L		1,500
	WESNO VERWE BK	TRAFFIC PAINT *QTE: 128639 RFG: 006432		29,788
	WESNO VERWE BK	TRAFFIC PAINT GOLDEN YELLOW 20LT (SABS) *QTE: 128425 RFG: 006227		15,704
	WESNO VERWE BK	THINNERS LACQUER FAST 25LT		1,398
	WESNO VERWE BK	TRAFFIC PAINT WHITE 20L (SABS)		11,478
	WESNO VERWE BK	TRAFFIC PAINT WHITE 5LT (SABS)		1,028
	WESNO VERWE BK	DEKROLITE MASONRY SPEC/M *QTE: 128160		101,892
	WESNO VERWE BK	BRUSH SCRUB STEEL DECK RFG 5847 VERWYS NA ORDER 12767 VERKEERDE VER		29,972
	WESNO VERWE BK	BRUSH SCRUB STEEL DECK + HANDLE *QTE: 128358 RFG: 006024		29,972
	WESNO VERWE BK	VERF - VERKEER QUOTE_ QU128325		29,822
	WESSELS EN SMITH	LEGAL FEES DAWID KRUIPER MUN/BLINKWATER 2 INVOICE 000204		201,991
	WINDEED	WI0078518 1 X HOME AFFAIRS IDV		18
	WINDEED	WI0078518 1 X WINDEED DATABASE PROPERTY SEARCH		17
	WINDEED	WI0078518 1 X WINDEED PROPERTY REPORT		19
	WINDEED	WI0078518 80 X DO TRANSFER DETAILS		1,532
	WINDEED	WI0078518 41 X DO PROPERTY SEARCH		1,077
	WINDEED	PROPERTY SEARCHES AND TRANSFER DUTY W100167027		2,775
	WINDEED	PROPERTY SEARCH AND TRANSFER DETAILS WI00146881		2,480
	WOLTERS KLUWER TAX AND ACCOUNT	TEAMMATE ANNUAL MAINTENANCE CHARGE APPROVED DEVIATION		28,714
	WORK DYNAMICS	COMPETENCY ASSESMENT INCLUDES: *ASSESSMENT ARRANGEMENTS *ASSESSM		29,150
	WORKSHOP ELECTRONICS CC	SERVICE & CALIBRATION FOR A-GRADE LANE *QTE: 9541 RFG: 006814		29,955
	WORKSHOP ELECTRONICS CC	APPROVED DEVIATION SERVICE OF RECOATING MACHINE QUOTE 9249		49,656
	ZENITH MINING & INDUSTRIAL SUP	VOLTAGE REGULATOR 2913-3131-00 *QTE: 034093 (UM780)		11,467
	ZF MCGAWU DISTRIBUTORS & GENER	A4 FRAME, DARK WOOD RFG 6623- PRECIOUS QUOTE_24-212		4,600
	ZF MCGAWU DISTRIBUTORS & GENER	VOORSKOOL SWEMBAD KAARTJIE BOEKIES *QTE: 24-150-02 RFG: 006373		1,633
	ZF MCGAWU DISTRIBUTORS & GENER	SKOLIERE SWEMBAD KAARTJIE BOEKIES		1,633
	ZF MCGAWU DISTRIBUTORS & GENER	VOLWASSENE SWEMBAD KAARTJIE BOEKIES		4,002
	ZF MCGAWU DISTRIBUTORS & GENER	SEC.56 BOOKS FOR TRAFFIC OFFICERS TRAFFIC VIOLATION CONTROLS MEASURE		8,004
				29,425,805

39.09 **Fruitless and Wasteful Expenditure**

Definition as per Municipal Finance Management Act:
''fruitless and wasteful expenditure'' means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

The following fruitless and wasteful expenditure have been incurred by the municipality for the Year

Note	Description	2025 R	2024 R
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	1,862	10,933,334
	Fruitless and wasteful expenditure current Year	976,431	5,148,553
	Balance Previously Reported		5,147,779
	Correction of Error - refer to note 36.24		774
	Written Off by Council	-	(16,080,025)
	Fruitless and wasteful expenditure awaiting further action	**978,292**	**1,862**
	The closing balance consist of:		
	The closing balance consist of fruitless and wasteful expenditure for 2023/2024	1,862	1,862
	The closing balance consist of fruitless and wasteful expenditure for 2024/2025	976,431	
	Fruitless and wasteful expenditure awaiting further action	**978,292**	**1,862**

Incident	Disciplinary steps/criminal proceedings	2025 R	2024 R
Interest on late payment of creditors	*The fruitless and wasteful expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	978,292	1,862
		978,292	**1,862**

Note	Description	2025 R	2024 R
39.10	**Unauthorised**		
	Reconciliation of unauthorised expenditure:		
	Opening Balance	-	-
	Unauthorised expenditure current Year	74,508,637	-
	Unauthorised expenditure awaiting authorisation/Condonement	**74,508,637**	**-**
	The closing balance consist of:		
	The closing balance consist of unauthorised expenditure for 2024/2025	74,508,637	-
	Unauthorised expenditure awaiting authorisation/Condonement	**74,508,637**	**-**

Incident	Disciplinary steps/criminal proceedings	2025 R	2024 R
Loss on Fair Value Adjustment of Investment Property (Non-Cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures 80*	22,010,242	-
Impairment Loss on Assets (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	6,588,383	-

Note	Description		2025 R	2024 R
	Loss on Sale of Assets (including non-cash items and excluding gains on sale of assets)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures 80*	401,844	-
	Impairment Loss on Receivables (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	45,508,168	-
			74,508,637	**-**

The Annual Financial Statements is being compiled on the accrual basis and amounts disclosed as unauthorised expenditure includes cash and non-cash amounts. Only amounts disclosed as part of the cash flow statement has resulted in a cash outflow / inflow.

nfrastructure was donated by Coghsta to the Municipality. The infrastructure was not budgeted for and resulted in over expenditure of municipal votes. The donated amount was recognised as revenue as per note 18 of the Annual Financial Statements. The increase in revenue are not being taken into consideration when calculating the over expenditure of the capital expenditure not budgeted for.

39.11 **B-BBEE Performance**

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information

8. The B-BBEE Act requires B-BBEE information to be included in both the audited annual financial statement and the annual report. However, to avoid the duplication of information, the annual financial statements only need to include a note titled "***B-BBEE Performance***" and under this note, the following wording must be inserted "***Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information***"

39.12 **Non-Compliance with the Municipal Finance Management Act, Municipal Systems Act, Supply Chain Management Act, Minimum Competency Levels and Policies**

The following non-compliances occurred during the Year under review:

Section 15: Unauthorised, irregular and fruitless and wasteful expenditure other losses were not prevented;
Section 62(1)(d): Unauthorised, irregular and fruitless and wasteful expenditure other losses were not prevented;
Section 65(2): Creditors not paid within 30 days;

40 **RELATED PARTIES**

40.01 **Related party relationships exist between the municipality and the following parties:**
Mayor, Speaker , Councillors, Municipal Manager and Section 57 Managers.

Related party transactions for municipal services
During the Year the municipality rendered services to the following related parties that are related to the municipality as indicated

30 June 2025	**Rates**	**Services charges & Other levies**	**Total 30 June 2025**
Services rendered to related parties:			
Councillors	89,637	232,247	321,883
Municipal Manager & Sect 57 appointments	74,834	192,844	267,678
	164,470	**425,091**	**589,561**

30 June 2024	**Rates**	**Services charges & Other levies**	**Total 30 June 2024**
Services rendered to related parties:			
Councillors	44,218	173,674	217,892
Municipal Manager & Sect 57 appointments	73,627	186,623	260,249
	117,845	**360,297**	**478,141**

Note	Description	2025 R	2024 R

The rates, service and other charges are in accordance with approved tariffs that was advertised to the public. No bad debt expenses had been recognised. The amounts outstanding are unsecured and will be settled in cash. Consumer deposits were received from Councillors, the Municipal Manager and section 57 personnel. Refer to Appendix D for more detail.

Related party transactions

The following business

Company's Name	Councillor / Employee	2025	2024
Mbonjwa and Sons Trade (Pty) Ltd	S Mbonjwa, Owner of Mbonjwa and Sons Trade (Pty) Ltd is the husband of E Mbonjwa (Intern: Finance)	-	55,471
Mier Kgalagadi Enterprise	Director of Mier Kgalagadi Enterprise, is the wife of J Mienies (Manager: Technical Services).	197,265	308,912
The Proprietor G B Algemene Herstelwerke	Owner of The Proprietor G B Algemene Herstelwerke, is the brother of R Britz (Accountant: BTO).	241,724	87,959
		438,989	**452,342**

The compensation of key management personnel is set out in note 29

The compensation of councillors is set out in note 32

40.02 **Related Party Loans**

Loans to senior management employees are no longer permitted since 1 July 2004

41 **CAPITAL COMMITMENTS**

	2025	2024
Commitments in Respect of Capital Expenditure:		
Approved and Contracted for -	**44,298,940**	**36,297,948**
Infrastructure	43,406,367	29,559,353
Community	892,573	6,726,040
Land and Buildings	-	12,555
This expenditure will be financed from:		
Approved and Contracted for -	**44,298,940**	**36,297,948**
Government Grants	42,259,861	25,308,394
Own Resources	1,210,894	10,989,554
External Borrowing	828,185	-

Above amounts are excluding of VAT.

42 **CONTINGENT**

	2025	2024
	9,826,266	**9,926,456**
Dawid Kruiper Municipality / H E Pretorius	**-**	**-**
Claim against the Municipality for motor vehicle accident . No further action.		
Dawid Kruiper Municipality / Niingo Steel & Carpentry CC	**781,017**	**781,017**
Claim against the Municipality for motor vehicle accident . No court date received. The outcome of the case is still uncertain as a court date is awaited.		
Dawid Kruiper Municipality / A Williams	**-**	**95,190**
Claim against the Municipality for motor vehicle accident . No further action was taken against the municipality. No provision is needed.		

Note	Description	2025 R	2024 R
	Dawid Kruiper Municipality / S Magodongo	**140,000**	**140,000**
	Claim against the municipality for labour related appointment matters. Court ruled in favour of the Municipality. No cost order was made. Applicant appealed the matter. The outcome of the case is still uncertain as a court date is waited.		
	Dawid Kruiper Municipality / Quill Associates	**1,200,000**	**1,200,000**
	Claim against the municipality for use of previous financial system, BIQ. The claim is being opposed by DKM and litigation is ongoin. The outcome of the case is still uncertain as a court date is waited.		
	Dawid Kruiper Municipality / J D Malgas	**-**	**5,000**
	Case in Equality Court. New notice to institute proceedings received on 19 December 2023. Affidavit filed. No further response.		
	Dawid Kruiper Municipality / Gensize (Pty) Ltd	**7,705,249**	**7,705,249**
	Applicant claim commission on money collected from Department of Rural Development. Calculation error made on property tax. Awaiting on court date		
	Landfill Site and Quarries	-	**-**
	Currently the municipality is not complying with the National Environmental Management: Waste Management Act as the Municipality is operating a landfill site and quarries without licenses as required by Section 68(1) of the National Environmental Management Waste Act, 2008 (Act No. 59 of 2008).		
	In terms of Section 68(1) of the Waste Management Act of the municipality might receive a penalty of R 100 000 for not having a license to operate a landfill site. As per previous guidance it was decided not to disclose an amount as this fines was not allocated to any municipality in the past.		
	In accordance with Section 68(1) of the National Environmental Management: Waste Act, 2008 (Act No. 59 of 2008), a person convicted of an offence referred to in Section 67 (1)(a), (g) or (h) is liable to a fine not exceeding R 10 000 000 or to imprisonment for a Year not exceeding 10 Years, or to both such fine and such imprisonment, in addition to any other penalty or award that may be imposed or made.		

Note	Description	2025 R	2024 R
43	**CONTINGENT ASSET**	**2,183,982**	**2,183,982**
	Dawid Kruiper Municipality / Oranje Watersport CC	**1,000,000**	**1,000,000**
	Outstanding market related rental on Erf 15747 as per summons from Court. The matter is been defended. Contemp of Court. Application pending.		
	Dawid Kruiper Municipality / Makgakga Property Valuations	**152,428**	**152,428**
	Claim against the municipality for termination of tender and opposition of interdict. The court ruled in favour of the municipality. Costs was awarded to the Municipality. Legal costs tabled to Master of High Court for appraisal.		
	Dawid Kruiper Municipality / Public Protector	**-**	**-**
	The finding of the Public Protector is reviewed in court. The Court requested further information. Respondent did not appear in court. It is expected that the Court will set aside the finding of the Public Protector with costs. Awaiting for Court date.		
	Dawid Kruiper Municipality / T K Mdlulu N.O & 2 Others	**-**	**-**
	Claim against third party for illegal building works. Court rule in favour of the Municipality. Costs were awarded to the Municipality. Legal costs tabled to Master of High Court for appraisal.		

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description	2025 R	2024 R
	Dawid Kruiper Municipality / Autronica Security Services t/a All Security	**1,031,554**	**1,031,554**

Claim against third party for cable theft on 8 December 2023 while All Security was on site.
Case No.: CAS218/12/2023

44 COMPARISON WITH THE BUDGET

The municipality’s actual financial performance compared with the approved budgeted is set out in the budget comparison sheets.

45 DISTRIBUTION LOSSES:

45.01 Electricity

Electricity distribution losses comprises of technical and non-technical losses.

Technical losses, as defined in the NRS 080:2004, are losses on the electrical network due to the resistivity of the conductors and the energisation of transformers. Calculation of the technical losses of the municipal network which consists of urban and rural networks, applying the methodology in the NRS 080:2004, results in an estimated technical loss of 9.25%.

Non-technical losses are losses due to theft, faulty meters and billing errors and is calculated by subtracting technical

A total of 175 368 888 (2024: 165 414 543) kWh were purchased and a total of 166 026 907 (2024: 152 011 911) kWh were sold. Therefore a distribution loss of 9 341 981 (2024: 13 402 632 kWh or 5.3% (2024: 8.1%), which is below the norm of 10% set by National Treasury, was incurred by Dawid Kruiper Municipality for the Year from 1 July 2024 to 30 June 2025. The value of these losses at cost price amounts to R 18 216 863 (2024: R 23 320 580).

45.02 Water

A total of 18 927 414 (2024: 19 319 121) kl of water were produced and a total of 10 720 118 (2024: 9 590 988) kl of water were sold. Resulting in a water distribution loss of 8 207 296 (2024: 9 728 133) kl. This amount consist of non-technical losses of 6 976 201 or 36.9% (2024: 8 268 913 or 43.7%) kl and technical losses of 1 231 095 or 6.50% (2024: 1 459 220 or 7.71%) kl. The value of these losses are disclosed in the statement of financial performance as R 18 871 547 (2024: R 21 522 184)

46 STATUTORY RECEIVABLES

In accordance with the principles of GRAP 108, Statutory Receivables of the municipality are classified as follows:

	2025 R	2024 R
Taxes		
Vat Receivables	-	-
Receivables from Non-Exchange Transactions	**76,869,436**	**64,623,608**
Rates	70,804,111	59,150,908
Fines	6,065,325	5,472,700
Total Statutory Receivables (before provision)	**76,869,436**	**64,623,608**
Less: Provision for Debt Impairment	(47,902,709)	(37,772,263)
Total Statutory Receivables (after provision)	**28,966,726**	**26,851,344**

Statutory Receivables

Taxes	-	Value Added Tax Act (No 89 of 1991)
Rates	-	Municipal Properties Rates Act (No 6 of 2004)
Fines	-	Criminal Procedures Act

Statutory Receivables are initially measured at transaction value and subsequently at cost.

Note	Description	2025 R	2024 R
	Rates: Ageing		
	Current (0 - 30 days)	13,289,818	10,421,828
	31 - 60 Days	2,423,008	5,061,400
	61 - 90 Days	1,890,799	1,520,197
	91 - 120 Days	1,519,913	1,422,246
	+ 120 Days	51,680,572	40,725,237
	Total	**70,804,111**	**59,150,907**
	Reconciliation of Provision for Debt Impairment		
	Balance at the Beginning of the Year	37,772,263	40,697,963
	Contribution to provision	10,130,446	(2,925,699)
	Balance at the end of the Year	**47,902,709**	**37,772,263**
	Interest Received from Statutory Receivables		
	Receivables from Non-Exchange Transactions	4,432,570	3,750,902
	Total	**4,432,570**	**3,750,902**

Interest is levied at a rate determined by the Council on outstanding rates amounts.

Refer to paragraph 31 of the Accounting Policy for detailed information regarding the adoption of GRAP 108.

47 PRINCIPAL - AGENT ARRANGEMENTS

47.1 Principal in Principal-Agent Arrangement (Material)

Dawid Kruiper Municipality is the Principal in the Principal-Agent arrangement with Ontec
Ontec sell prepaid electricity on behalf of Dawid Kruiper Municipality. As at 30 June 2025, Ontec is no longer a service provider of the Municipality.

Dawid Kruiper Municipality is the Principal in the Principal-Agent arrangement with SmartMunic.
SmartMunic sell prepaid electricity on behalf of Dawid Kruiper Municipality.

Description	2025 R	2024 R
Compensation paid for agency activities		
Commission paid to Ontec	3,401,697	4,853,268
Commission paid to SmartMunic	5,886,216	-
Total Compensation	**9,287,913**	**4,853,268**

Dawid Kruiper Municipality paid 5.5% commission to Ontec and 5% to Smart Munic for acting as an agent on its behalf during the financial Year. SmartMunic also get 30% commission on payments above the baseline and 7% on SSEG.

There are no resources under the custodianship of the agent, nor have they been recognised as such.

47.2 Principal in Principal-Agent Arrangement (Non-Material)

Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with pre-paid vendors.
The vendors sold prepaid water on behalf of Dawid Kruiper Municipality.

Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:

W Engelbrecht
A Zono
E de Wee
A Marais
G Smith
M Iqbal
A M Omar
A N Bok

The following information is disclosed in aggregate as per GRAP 109 par 61.

Note	Description	2025 R	2024 R
	Compensation paid for agency activities		
	Commission	4,885	8,511
	Total Compensation	**4,885**	**8,511**

Dawid Kruiper Municipality paid 4% to the vendors listed for acting as agents on its behalf during the financial Year.

Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with pre-paid vendors.
The vendors sold prepaid electricity on behalf of Dawid Kruiper Municipality.

Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:

E de Wee
W Engelbrecht
E M Mouton
J Mamogie
J G Gomes
A Zono
C Samuels
C Feris
E G Toki
J Henning
R A Basson
T Ngaleka
J Bhowmilk (Fortuin)
A Olyn
L S Medican
A V Ntabeni
M Lester

The following information is disclosed in aggregate as per GRAP 109 par 61.

	2025 R	2024 R
Compensation paid		
Commission	1,382,193	1,513,239
Total Compensation	**1,382,193**	**1,513,239**

Commission is payable by Dawid Kruiper Municipality to the vendors listed, for acting as agents on its behalf during the financial Year. The commission structure is as follow:

4% on sales between	R 1.00	-	R 75 000.00
3% on sales between	R 75 001.00	-	R 150 000.00
2% on sales between	R 150 001.00	-	R 250 000.00
1% on sales between	R 250 001.00 >	-	

Resources

	2025 R	2024 R
Resources remitted during financial Year		
Computers	69,904	69,904
Printers	24,856	24,856
Water handhelds	239,151	239,151
	333,911	**333,911**

The above resources are under the custodianship of the agents and have been not been recognised by the agents. Such resources remain the assets of the municipality.

Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with payment services.

The vendors used for pay services on behalf of Dawid Kruiper Municipality.

Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:

	2025 R	2024 R
Compensation paid for agency activities		
EasyPay	358,063	402,984
Post Office	187	834
Pay@	32,496	4,711
Total Compensation Paid	**390,746**	**408,529**

Note	Description	2025 R	2024 R

Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with pre-paid vendors.
The vendors sold swimming pool tickets on behalf of Dawid Kruiper Municipality.

Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:

M Lester
W Engelbrecht
Foodzone
A Zono

The following information is disclosed in aggregate as per GRAP 109 par 61.

Compensation paid for agency activities

	2025 R	2024 R
Commission	22,920	29,065
Total Compensation	**22,920**	**29,065**

Dawid Kruiper Municipality paid 7.5% to the vendors listed for acting as agents on its behalf during the financial Year.

47.3 **Agent in arrangement**

Dawid Kruiper Municipality is the Agent in the Principal-Agent arrangement with Department of Transport.
Dawid Kruiper Municipality received licence fees, RTMC transaction fees and Prodiba fees on behalf of the Department of Transport.

Compensation received for agency activities

	2025 R	2024 R
Commission Received	748,108	696,041
Total Compensation Received	**748,108**	**696,041**

Dawid Kruiper Municipality was paid 12% agency fee by Department of Transport for acting as an agent on its behalf during the financial Year.

Reconciliation of Agency Funds and Disbursements as at 30 June 2025:

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
Department of Transport	7,955,415	(860,324)	(6,544,348)	550,744	Paid 21 July 2025
	7,955,415	**(860,324)**	**(6,544,348)**	**550,744**	

Reconciliation of Agency Funds and Disbursements as at 30 June 2024:

Principal Name	Total Agency funds received	Minus Direct Payment	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts	Explanation of Variance
Department of Transport	8,897,645	-	(971,143)	(7,661,276)	265,226	Agency fee to the the amount of R 265 226 was paid in August 2024. No funds was further outstanding.
	8,897,645	**-**	**(971,143)**	**(7,661,276)**	**265,226**	

Resources under custodianship at Year-end

1 x Scanner
12 x Computer
12 x Printers
1 x PC
2 x LEU Machines

Note	Description	2025 R	2024 R

The above resources are under the custodianship of Dawid Kruiper Municipality and have not been recognised as such. Such resources will remit back to the Principal when the principal-agent arrangement terminates.

Dawid Kruiper Municipality is the Agent in the Principal-Agent arrangements with salary creditors with regards to deduction of policies, loans, etc. of employees.

The principals provide monthly schedules of the amount payable per employee. According to the contract the commission is being deducted and the net amount is payable to the principle.

Compensation received for agency activities

	2025	2024
Commission Received	954,175	905,788
Total Compensation Received	**954,175**	**905,788**

Dawid Kruiper Municipality was paid between 1% commission - 5% commission for acting on behalf of the following salary creditors.

Reconciliation of Agency Funds and Disbursements as at 30 June 2025:

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
DOJA	230,140	-	230,140	-	
2nd Chance Debt Counsellors	219,420	(12,617)	190,548	16,255	Salary Creditor paid on 7 July 2025
African life Sanlam Sky	3,564,454	(102,300)	3,105,562	356,592	Salary Creditor paid on 7 July 2025
Anker(Channel Life Ltd)	2,998	(86)	2,670	242	Salary Creditor paid on 7 July 2025
Assupol Life Limited	77,507	(4,516)	65,433	7,558	Salary Creditor paid on 7 July 2025
ANC	6,960	-	6,380	580	Salary Creditor paid on 7 July 2025
Attie Jooste Optometrists	53,248	-	51,679	1,569	Salary Creditor paid on 7 July 2025
AVBOB	2,617,897	(75,134)	2,356,005	186,759	Salary Creditor paid on 7 July 2025
Becker Bergh & More Ing.	50,774	(2,920)	45,050	2,805	Salary Creditor paid on 7 July 2025
Bergh Kotze Van Staden	5,000	(250)	3,807	943	Salary Creditor paid on 7 July 2025
Bon Life	2,427	-	2,258	170	Salary Creditor paid on 7 July 2025
Bonds Absa Bank	456,592	-	418,818	37,774	Salary Creditor paid on 7 July 2025
Bonds FNB	275,066	-	255,811	19,256	Salary Creditor paid on 7 July 2025
Bonds Standard Bank	984,322	-	908,462	75,861	Salary Creditor paid on 7 July 2025
Bonds Nedbank	133,025	-	121,770	11,254	Salary Creditor paid on 7 July 2025
Capital Alliance (Liberty)	267,613	(15,388)	235,091	17,134	Salary Creditor paid on 7 July 2025
CC Tacers	1,500	(86)	1,414	-	Salary Creditor paid on 7 July 2025
Christo Dippenaar Attorneys	1,800	(104)	1,697	-	Salary Creditor paid on 7 July 2025
Claude Reid Ingelyf	2,524	-	2,524	-	Salary Creditor paid on 7 July 2025

Note	Description				2025 R	2024 R
	CRF Home Loans	118,716	-	108,823	9,893	Salary Creditor paid on 7 July 2025
	DOJ Upington	3,600	-	3,300	300	Salary Creditor paid on 7 July 2025
	DR EWP Diergaardt	5,530	-	4,030	1,500	-
	DR JA Van Wyk	63,570	-	54,990	8,580	Salary Creditor paid on 7 July 2025
	DR GA Isaacs	650	-	650	-	-
	DR JH Meyer	7,640	-	7,640	-	-
	Duvenhage Becker en Claassen	3,600	-	3,300	300	Salary Creditor paid on 7 July 2025
	Econom Eyes	231,767	-	216,428	15,338	Salary Creditor paid on 7 July 2025
	Engelbrecht Optometrists	101,186	-	91,405	9,781	Salary Creditor paid on 7 July 2025
	Iemas Insurance Brokers	511,610	-	472,195	39,414	Salary Creditor paid on 7 July 2025
	Imatu Clothing	6,950	-	-	6,950	-
	Lange, Carr & Wessels Inc	42,200	(2,427)	36,501	3,273	Salary Creditor paid on 7 July 2025
	Legal Wise	249,970	(14,373)	215,389	20,208	Salary Creditor paid on 7 July 2025
	Letsatsi Finance and Loans	5,224,815	(52,248)	4,692,459	480,108	Salary Creditor paid on 7 July 2025
	Letsatsi Funeral Policy	203,094	(2,031)	181,302	19,761	Salary Creditor paid on 7 July 2025
	Louw Kotze & Van Zyl Attorneys	6,640	(382)	5,931	327	Salary Creditor paid on 7 July 2025
	Mafori Credit Services (Pty) Ltd	3,913,384	(58,498)	3,451,366	403,519	Salary Creditor paid on 7 July 2025
	Malan & Vennote	113,900	(6,549)	97,814	9,537	Salary Creditor paid on 7 July 2025
	Metropolitan Life	5,243,800	(150,497)	4,659,368	433,935	Salary Creditor paid on 7 July 2025
	MM Marais Muller	4,200	(242)	3,631	327	Salary Creditor paid on 7 July 2025
	Old Mutual Group	5,348,535	(307,541)	4,610,270	430,724	Salary Creditor paid on 7 July 2025
	Rentmeester	5,339	(153)	4,750	436	Salary Creditor paid on 7 July 2025
	Reset Solutions	1,955,055	(48,876)	1,708,862	197,317	
	Sala Pension Loans	25,200	-	23,100	2,100	Salary Creditor paid on 7 July 2025
	Samwu Nat Begrafnis Skema	38,547	(1,106)	34,801	2,639	Salary Creditor paid on 7 July 2025
	Sanlam	4,590,842	(131,757)	4,087,602	371,482	Salary Creditor paid on 7 July 2025
	SD Coetzee Incorporated	1,800	(104)	1,556	140	Salary Creditor paid on 7 July 2025
	Sentrum Optometrists	258,434	-	256,720	1,714	Salary Creditor paid on 7 July 2025
	Smart Advance Propriety	1,667,702	(41,693)	1,565,058	60,952	Salary Creditor paid on 7 July 2025

Note	Description	2025 R	2024 R

Southern Life	2,700	(78)	2,405	218	Salary Creditor paid on 7 July 2025
Sone Kruger Prokureurs Inc	36,800	(2,116)	30,804	3,880	Salary Creditor paid on 7 July 2025
STKL Financial Services	1,040,959	(52,048)	885,373	103,538	Salary Creditor paid on 7 July 2025
Symington & De Kok	6,000	(345)	5,188	468	Salary Creditor paid on 7 July 2025
Taylor & Nagel Attorneys	27,237	(1,566)	23,427	2,244	Salary Creditor paid on 7 July 2025
The Best Funeral Society (Pty) Ltd	147,206	(4,225)	132,323	10,659	Salary Creditor paid on 7 July 2025
UMV Agentskap	2,370	-	2,173	198	Salary Creditor paid on 7 July 2025
Upington Collectors & Tracers	3,600	(207)	3,113	281	Salary Creditor paid on 7 July 2025
Wessels & Smith Incorporated	84,200	(4,842)	73,702	5,657	Salary Creditor paid on 7 July 2025
	40,252,616	**(1,097,302)**	**35,762,866**	**3,392,448**	

Reconciliation of Agency Funds and Disbursements as at 30 June 2024:

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts	Explanation of Variance
DOJA	320,280	-	320,280	-	Salary Creditor paid on 28 June 2024
2nd Chance Debt Counsellors	303,810	(17,469)	265,356	20,985	Salary Creditor paid on 5 July 2024
African life Sanlam Sky	3,094,385	(88,809)	2,743,773	261,803	Salary Creditor paid on July 2024
Anker(Channel Life Ltd)	2,998	(86)	2,662	250	Salary Creditor paid on July 2024
Assupol Life Limited	29,592	(1,702)	19,758	8,132	Salary Creditor paid on 5 July 2024
ANC	7,020	-	6,440	580	Salary Creditor paid on 5 July 2024
Attie Jooste Optometrists	34,151	-	32,167	1,983	Salary Creditor paid on 5 July 2024
AVBOB	2,075,689	(59,572)	1,812,037	204,080	Salary Creditor paid on 5 July 2024
Becker Bergh & More Ing.	102,291	(5,882)	91,909	4,500	Salary Creditor paid on 5 July 2024
Bon Life	2,463	-	2,258	205	Salary Creditor paid on 5 July 2024
Bonds Absa Bank	442,209	-	403,532	38,677	Salary Creditor paid on 28 June 2024
Bonds FNB	279,066	-	255,811	23,256	Salary Creditor paid on 28 June 2024
Bonds Standard Bank	1,063,808	-	974,291	89,517	Salary Creditor paid on 28 June 2024
Bonds Nedbank	74,304	-	63,387	10,917	Salary Creditor paid on 28 June 2024

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description				2025 R	2024 R
	Capital Alliance (Liberty)	272,052	(15,643)	233,498	22,910	Salary Creditor paid on 5 July 2024
	CC Tacers	3,600	(207)	3,093	300	Salary Creditor paid on 5 July 2024
	Christo Dippenaar Attorneys	2,400	(138)	2,062	200	Salary Creditor paid on 5 July 2024
	Claude Reid Ingelyf	24,500	-	23,500	1,000	Salary Creditor paid on 5 July 2024
	CRF Home Loans	51,775	-	43,146	8,629	Salary Creditor paid on 5 July 2024
	DOJ Upington	3,600	-	3,300	300	Salary Creditor paid on 28 June 2024
	DR EWP Diergaardt	8,418	-	8,418	-	-
	DR JA Van Wyk	40,870	-	36,370	4,500	Salary Creditor paid on 5 July 2024
	DR GA Isaacs	650	-	650	-	-
	DR JH Meyer	5,130	-	5,130	-	-
	Duvenhage Becker en Claassen	4,500	-	4,200	300	Salary Creditor paid on 5 July 2024
	Econom Eyes	187,804	-	160,596	27,208	Salary Creditor paid on 5 July 2024
	Engelbrecht Optometrists	62,372	-	57,017	5,355	Salary Creditor paid on 5 July 2024
	Iemas Insurance Brokers	656,260	-	610,314	45,946	Salary Creditor paid on 5 July 2024
	Imatu Clothing	370	-	370	-	-
	Lange, Carr & Wessels Inc	34,491	(1,983)	29,908	2,600	Salary Creditor paid on 5 July 2024
	Legal Wise			-		Salary Creditor paid on 7 July 2034
	Legal Wise	225,254	(12,952)	194,202	18,100	Salary Creditor paid on 5 July 2024
	Letsatsi Finance and Loans	5,118,724	(51,187)	4,627,547	439,990	Salary Creditor paid on 5 July 2024
	Letsatsi Funeral Policy	88,771	(888)	76,744	11,140	Salary Creditor paid on 5 July 2024
	Louw Kotze & Van Zyl Attorneys	38,050	(2,188)	35,162	700	Salary Creditor paid on 5 July 2024
	Mafori Credit Services (Pty) Ltd	3,619,490	(54,292)	3,270,929	294,270	Salary Creditor paid on 5 July 2024
	Malan & Vennote	120,700	(6,940)	103,660	10,100	Salary Creditor paid on 5 July 2024
	Metropolitan Life	5,149,903	(147,802)	4,565,537	436,564	Salary Creditor paid on 5 July 2024
	MM Marais Muller	4,200	(242)	3,608	350	Salary Creditor paid on 5 July 2024
	Munnik Basson Dagama Inc	1,500	(86)	1,414	-	-
	Myburgh & Jordaan Attorneys	1,600	(92)	1,508	-	-
	Old Mutual Group	4,417,102	(253,983)	3,786,151	376,967	Salary Creditor paid on 5 July 2024
	Rentmeester	6,604	(190)	5,988	427	Salary Creditor paid on 5 July 2024

Note	Description				2025 R	2024 R
	Sala Pension Loans	18,900	-	16,800	2,100	Salary Creditor paid on 5 July 2024
	Samwu Nat Begrafnis Skema	55,880	(1,604)	50,247	4,029	Salary Creditor paid on 5 July 2024
	Sanlam	4,141,490	(118,861)	3,649,546	373,084	Salary Creditor paid on 5 July 2024
	SD Coetzee Incorporated	1,800	(104)	1,546	150	Salary Creditor paid on 5 July 2024
	Sentrum Optometrists	539,238	-	486,475	52,763	Salary Creditor paid on 5 July 2024
	Smart Advance Propriety	5,430,055	(135,751)	4,962,011	332,293	Salary Creditor paid on 5 July 2024
	Southern Life	2,700	(78)	2,397	225	Salary Creditor paid on 5 July 2024
	Sone Kruger Prokureurs Inc	2,550	(147)	(147)	2,550	Salary Creditor paid on 5 July 2024
	STKL Financial Services	1,068,795	(53,440)	935,100	80,255	Salary Creditor paid on 5 July 2024
	Symington & De Kok	6,000	(345)	5,155	500	Salary Creditor paid on 5 July 2024
	Taylor & Nagel Attorneys	24,900	(1,432)	20,268	3,200	Salary Creditor paid on 5 July 2024
	The Best Funeral Society (Pty) Ltd	171,566	(4,924)	152,747	13,895	Salary Creditor paid on 5 July 2024
	UMV Agentskap	2,370	-	2,173	198	Salary Creditor paid on 5 July 2024
	Upington Collectors & Tracers	3,600	(207)	3,093	300	Salary Creditor paid on 5 July 2024
	Wessels & Smith Incorporated	42,300	(2,432)	35,818	4,050	Salary Creditor paid on 5 July 2024
		39,494,901	**(1,041,657)**	**35,210,911**	**3,242,333**	

No resources under custodianship at Year-end for above principal-agent agreements.

48 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE Year ENDED 30 JUNE 2025

Item	Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Total
REVENUE BY SOURCE						
Exchange Revenue	**32,448,496**	**5,413,852**	**9,604,056**	**640,945,153**	**2,870**	**688,414,426**
Service charges - Electricity	-	-	-	438,441,339	-	438,441,339
Service charges - Water	-	-	-	92,271,284	-	92,271,284
Service charges - Waste Water Management	-	-	-	57,423,155	-	57,423,155
Service charges - Waste Management	-	-	-	52,685,987	-	52,685,987
Sale of Goods and Rendering of Service	327,303	1,023,270	9,363,041	121,590	2,870	10,838,073
Agency services	-	2,530,593	-	-	-	2,530,593
Interest earned from Receivables	19,336,037	-	-	-	-	19,336,037

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2025

Note	Description	2025 R	2024 R

Interest earned from Current and Non-Current Assets	4,992,181	-	-	-	-	4,992,181
Rental from Fixed Assets	5,516,268	1,708,972	235,818	-	-	7,461,057
Operational Revenue	2,276,706	151,017	5,197	1,798	-	2,434,719
Non-Exchange Revenue	**283,838,384**	**9,335,474**	**4,933,662**	**8,382,503**	**-**	**306,490,023**
Property rates	156,858,766	-	-	-	-	156,858,766
Fines, penalties and forfeits	2,313,067	3,921,679	1,508,779	790,000	-	8,533,524
Licences and permits	430	1,943,795	248,890	-	-	2,193,115
Transfers and subsidies - Operational	127,544,694	3,470,000	3,175,994	4,272,263	-	138,462,951
Interest	4,432,570	-	-	-	-	4,432,570
Operational Revenue	18,783,323	-	-	3,320,240	-	22,103,563
Gains on disposal of Assets	159,225	-	-	-	-	159,225
Other Gains	(26,253,691)	-	-	-	-	(26,253,691)
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**316,286,880**	**14,749,326**	**14,537,718**	**649,327,656**	**2,870**	**994,904,450**
EXPENDITURE BY TYPE						
Employee related costs	150,947,217	91,090,763	26,708,935	79,629,075	4,497,528	352,873,517
Remuneration of councillors	13,838,035	-	-	-	-	13,838,035
Bulk purchases - electricity	-	-	-	342,925,790	-	342,925,790
Inventory Consumed	18,889,799	1,873,603	2,554,711	46,435,501	5,102	69,758,715
Debt impairment	75,220,222	331,756	-	-	-	75,551,978
Depreciation and asset amoritisation	12,056,049	5,437,130	28,129,242	39,347,872	46,689	85,016,983
Interest	4,942,559	-	8,797,816	3,930,444	-	17,670,818
Contracted services	16,645,867	366,125	2,046,237	4,091,138	-	23,149,367
Transfers and subsidies	-	11,300	-	260,437	-	271,737
Irrecoverable debts written off	600,901	2,699,175	-	-	-	3,300,076
Operational costs	34,258,964	728,748	788,397	17,447,836	40,121	53,264,066
Losses on disposal of Assets	-	2,258,012	407,195	8,288,737	-	10,953,944
Other Losses	135,971	818,038	-	26,643,522	-	27,597,531
TOTAL EXPENDITURE	**327,535,583**	**105,614,649**	**69,432,532**	**569,000,353**	**4,589,440**	**1,076,172,556**
SURPLUS / (DEFICIT)	**(11,248,703)**	**(90,865,323)**	**(54,894,814)**	**80,327,303**	**(4,586,570)**	**(81,268,107)**
Transfers and subsidies - capital (monetary allocations)	-	-	26,084,399	10,268,004	-	36,352,403
SURPLUS / (DEFICIT) FOR THE Year	**(11,248,703)**	**(90,865,323)**	**(28,810,414)**	**90,595,306**	**(4,586,570)**	**(44,915,704)**

Management identifies reportable segments in accordance with the monthly section 71 report, which are regularly reviewed by management. Management reviews the performance on an aggregated basis of total revenue and total expenditure.

The totals disclosed was reconciled to the amounts disclosed for budget comparison for the Statement of Financial Performance in the AFS.

Note	Description	2025 R	2024 R

The municipality manages its assets and liability as a whole and are not reviewed on a segregated basis for each town and the cost to development the systems is going to be excessive, therefore segment reporting per geographical area is not deemed relevant and will not be disclosed.

49 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE PER GFS FOR THE YEAR ENDED 30 JUNE 2025

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	-	50,313,191	(72,945)	(50,386,136)
Finance and Administration	342,381,346	197,769,105	(101,377,715)	43,234,527
Internal Audit	-	4,097,095	-	(4,097,095)
Community & Social Services	4,312,680	10,423,176	(528,053)	(6,638,550)
Sport & Recreation	1,678,980	37,025,488	(2,547,996)	(37,894,504)
Public Safety	8,557,666	49,346,389	(331,756)	(41,120,479)
Housing	200,000	5,411,789	-	(5,211,789)
Planning and Development	40,020,609	14,422,544	-	25,598,065
Road Transport	601,509	54,602,793	(407,195)	(54,408,479)
Energy Sources	440,098,811	404,203,680	(5,449,780)	30,445,351
Water Management	102,193,670	61,738,745	(28,672,333)	11,782,593
Waste Water Management	64,617,191	43,357,395	(809,921)	20,449,875
Waste Management	52,685,987	24,768,273	(226)	27,917,488
Other	2,870	4,589,440	-	(4,586,570)
Total	**1,057,351,319**	**962,069,104**	**(140,197,919)**	**(44,915,704)**

SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE PER GFS FOR THE YEAR ENDED 30 JUNE 2024

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	-	51,717,659	-	(51,717,659)
Finance and Administration	310,756,161	211,915,813	(21,099,685)	77,740,663
Internal Audit	-	3,913,946	-	(3,913,946)
Community & Social Services	3,993,042	10,099,660	-	(6,106,618)
Sport & Recreation	1,736,648	34,373,281	-	(32,636,632)
Public Safety	7,464,900	46,683,541	384,402	(38,834,238)
Housing	400,000	5,440,413	-	(5,040,413)
Planning and Development	35,796,286	13,321,458	-	22,474,828
Road Transport	475,000	48,367,065	-	(47,892,065)
Energy Sources	413,414,791	340,548,255	(118,288)	72,748,248
Water Management	96,550,204	54,483,845	(21,629,871)	20,436,487
Waste Water Management	55,268,387	36,831,029	-	18,437,358
Waste Management	47,989,265	26,668,885	-	21,320,380
Other	946	4,526,868	-	(4,525,922)
Total	**973,845,631**	**888,891,717**	**(42,463,442)**	**42,490,471**

50 SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2025

Segment	Approved Original Budget	Approved Adjustment Budget	Actual Expenditure	Variance	% Spent	Reason Deviation
Executive & Council	48,000	40,000	-	40,000	0%	Capital projects not completed
Finance and Administration	5,636,500	4,826,162	2,368,293	2,457,869	49%	Capital projects not completed
Internal Audit	8,000	-	-	-	#DIV/0!	N/A
Community & Social Services	600,000	540,000	14,960	525,040	3%	Capital projects not completed
Sport & Recreation	4,350,000	4,802,295	3,161,218	1,641,077	66%	Capital projects not completed
Public Safety	334,900	839,960	452,262	387,698	54%	Capital projects not completed
Housing	-	-	-	-	N/A	
Planning and Development	23,697,956	26,416,150	25,641,934	774,216	97%	Capital projects not completed
Road Transport	27,341,957	17,281,957	1,929,687	15,352,270	11%	Capital projects not completed
Energy Sources	4,988,000	15,534,678	5,211,241	10,323,437	34%	Capital projects not completed

Note	Description	2025 R	2024 R

Water Management	12,842,826	33,387,876	9,957,352	23,430,524	30%	Capital projects not completed
Waste Water Management	6,526,326	5,966,238	3,814,888	2,151,350	64%	Capital projects not completed
Waste Management	-	100,000	-	100,000	0%	Capital projects not completed
Other	-	-	-	-	N/A	
Total	**86,374,465**	**109,735,316**	**52,551,835**	**57,183,482**	**48%**	

SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2024

Segment	Approved Adjustment Budget	Actual Expenditure	Unspent / (Overspent)	% Spent
Executive & Council	-	-	-	
Finance and Administration	8,011,196	2,082,626	5,928,570	26%
Internal Audit	-	-	-	N/A
Community & Social Services	387,200	387,200	-	100%
Sport & Recreation	2,543,478	1,516,446	1,027,032	60%
Public Safety	1,057,210	288,744	768,466	27%
Housing	-	-	-	N/A
Planning and Development	23,066,000	22,658,121	407,879	98%
Road Transport	8,039,040	5,589,920	2,449,120	70%
Environmental Protection	-	-	-	N/A
Energy Sources	44,890,711	40,148,053	4,742,658	89%
Water Management	16,848,063	15,554,922	1,293,141	92%
Waste Water Management	3,505,854	1,150,380	2,355,474	33%
Waste Management	3,327,901	3,319,922	7,979	100%
Other	-	-	-	N/A
Total	**111,676,653**	**92,696,335**	**18,980,318**	**83%**

51 FINANCIAL RISK MANAGEMENT

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The municipality's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

51.01 *Foreign Exchange Currency Risk*

The Municipality does not engage in foreign currency transactions.

51.02 *Price Risk*

the Municipality is not exposed to price risk

51.03 *Interest Rate Risk*

As the Municipality has significant interest-bearing assets, the entity's income and operating cash flows are substantially dependent on changes in market interest rates.

The Municipality analyses its potential exposure to interest rate changes on a continuous basis. Different scenarios are simulated which include refinancing, renewal of current positions, alternative financing and hedging. Based on these scenarios, the entity calculates the impact that a change in interest rates will have on the surplus/(deficit) for the Year. These scenarios are only simulated for liabilities which constitute the majority of interest bearing liabilities.

The Municipality did not hedge against any interest rate risks during the current Year.

The potential impact on the entity's surplus/(deficit) for the Year due to changes in interest rates were as follow:

	2025	2024
1% (2024 - 1%) Increase in interest rates	122,674	(238,043)
0.5% (2024 - 0.5%) Decrease in interest rates	(61,337)	119,021

51.04 *Credit Risk*

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the Municipality to incur a financial loss.

Note	Description	2025 R	2024 R

Credit risk consist mainly of cash deposits, cash equivalents, trade and other receivables and unpaid conditional grants

Receivables are disclosed net after provisions are made for impairment and bad debts. Trade debtors comprise of a large number of ratepayers, dispersed a crossed different sectors and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Credit risk pertaining to trade and other debtors is considered to be moderate due to the diversified nature of debtors and immaterial nature of individual balances. In the case of consumer debtors the municipality effectively has the right to terminate services to customers but in practise this is difficult to apply. In the case of debtors whose accounts become in arrears, Council endeavours to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

All rates and services are payable within 30 days from invoice date. Refer to note 4 for all balances outstanding longer than 30 days. These balances represent all debtors at Year end which defaulted on their credit terms.

Due to the short term nature of receivables the carrying value disclosed in note 4 of the financial statements is an approximation of its fair value. Interest on overdue balances are included at a rate approved by Council.

	2025	2025	2024	2024
The provision for bad debts could be allocated between the different classes of debtors as follows:	***%***	***R***	***%***	***R***
Non-Exchange Receivables				
Rates	16.19%	(47,902,709)	17.14%	(37,772,263)
Exchange Receivables				
Service Charges	83.81%	(247,978,352)	82.86%	(182,556,820)
	100.00%	(295,881,062)	100.00%	(220,329,083)
Bad debts written off per debtor class:				
Non-Exchange Receivables				
Fines	81.79%	2,699,175	82.80%	3,569,675
Exchange and Non-Exchange Receivables				
Rates and Service Charges	18.21%	600,901	17.20%	741,357
	100.00%	3,300,076	100.00%	4,311,032

The entity only deposits cash with major banks with high quality credit standing. No cash and cash equivalents were pledged as security for financial liabilities and no restrictions were placed on the use of any cash and cash equivalents for the Year under review. Although the credit risk pertaining to cash and cash equivalents are considered to be low, the maximum exposure are disclosed below.

Receivables from Exchange Transactions and Receivables from Non-Exchange Transactions are individually evaluated annually at Year end for impairment.

Financial assets exposed to credit risk at Year end are as follows:	2025 R	2024 R
Trade Receivables from Exchange Transactions	220,085,691	195,029,964
Trade Receivables from Non-Exchange Transactions	28,966,726	26,851,344
Cash and Cash Equivalents	65,377,923	48,574,090
	314,430,340	270,455,397

51.05 ***Liquidity Risk***

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, the treasury maintains flexibility in funding by maintaining availability under credit lines.

The entity's risk to liquidity is a result of the funds available to cover future commitments. The Municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Note	Description	2025 R	2024 R

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining Year at the financial Year end to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	Less than 1 Year	Between 2 and 5 Years	Between 6 and 10 Years	Over 10 Years
2025	268,734,028	58,267,478	-	-
Non-Current Borrowings	16,432,533	36,678,004	-	-
Non-Current Trade and Other Payables	19,598,288	21,589,474	-	-
Trade and Other Payables from Exchange Transactions	195,761,967	-	-	-
Consumer Deposits	17,786,448	-	-	-
Unspent Conditional Grants and Receipts	19,154,793	-	-	-

	Less than 1 Year	Between 2 and 5 Years	Between 6 and 10 Years	Over 10 Years
2024	252,586,050	88,845,958	5,639,139	-
Non-Current Borrowings	19,081,038	47,658,197	5,639,139	-
Non-Current Trade and Other Payables	17,790,788	41,187,761	-	-
Trade and Other Payables from Exchange Transactions	193,187,555	-	-	-
Consumer Deposits	17,000,281	-	-	-
Unspent Conditional Grants and Receipts	5,526,388	-	-	-

Note	Description	2025 R	2024 R
52	**FINANCIAL INSTRUMENTS**		
	In accordance with GRAP 104 the financial instruments of the municipality are classified as follows:		
52.01	***Financial Assets***		
	Financial instruments at amortised cost		
	Trade Receivables from Exchange Transactions	172,301,525	156,764,628
	Cash and Cash Equivalents	65,377,923	48,574,090
	Total Financial	237,679,447	205,338,718
52.02	***Financial Liability***		
	Financial instruments at amortised cost		
	Non-Current Borrowings	36,678,004	53,297,336
	Non-Current Trade and Other Payables	21,589,474	41,187,761
	Trade and Other Payables form Exchange Transactions	160,306,981	159,013,326
	Current Portion of Non-Current Borrowings	16,432,533	19,081,038
	Total Financial Liabilities	235,006,991	272,579,462

Note	Description
53	**EVENTS AFTER REPORTING DATE**
53.01	There are no material events to report on and disclosed for the user of the financial statements.

Note	Description	2025 R	2024 R
54	**Going Concern**	**2025**	**2024**
	(Deficit) / Surplus for the Year	(44,915,704)	42,490,471

During the Year 2008/2009 to 2009/2010 the Municipality utilised the transitional provisions of Directive 4 issued by the Accounting Standards Board; which allowed the Municipality three Years to recognise assets under the previous basis of accounting utilised by Municipalities. However, for the 2010/2011 financial Year and retrospectively for two Years the Municipality had to apply the new required Accounting Standards to recognise their assets. The result was that these assets were recognised at its current depreciated replacement cost; which resulted in a significant increase in the accumulated surplus. Due to the significant increase in the value of assets; depreciation subsequently increased as well. Thus, although the increase in depreciation has resulted in a deficit, this deficit is set-off against the large accumulated surplus that has been created. The off-setting depreciation must go – according to the approved GRAP Accounting Standards – through the Statement of Financial Performance and may not be off-set directly against the Statement of Changes in Net Assets. The deficit is thus funded by the accumulated surplus in the Statement of Changes in Net Assets; and, thus this will influence the setting of tariffs in the future.

During the merger between //Khara Hais Municipality and Mier Municipality current and non-current liabilities were transferred to Dawid Kruiper Municipality without it being cash backed. The available funds from previous //Khara Hais Municipality was therefore used to pay current obligations of Mier Municipality. However, landfill sites, quarries and employee benefits are not cash funded in terms of the Funding and Reserves Policy. However, Management aim to address in the future without increasing tariffs above inflation.

	Current Assets less current liabilities	(22,346,260)	(40,206,391)

It is noted that the current assets is R 23 752 624 (2024: (R 40 206 391)) less than the current liabilities. Management are looking at ways to that will improve our current ratio of 0.93:1.00 (2024: 0.88.00) to a more favourable current ratio of 2.00:1.00. There was an improvement in the ration from the 2023/2024 which indicates the measures that are put in place.

As the municipality has the power to levy fees, tariffs and charges, this will result in an ongoing inflow of revenue to support the ongoing delivery of municipal services. Certain key financial ratios, such as liquidity, cost coverage, debtors' collection rates and creditors' payment terms are closely monitored and the necessary corrective actions instituted.

The Municipality had an engagement with Eskom to assist us with the blocking of electricity in suburbs where they supply electricity. This is a program that the Northern Cape spokesperson indicated that other municipalities will also benefit since it will result in revenue being collected for both parties. Further options where discussed with Eskom such as:

1. installing smart prepaid meters before there meters whereby DKM will be able to block the electricity,
2. removing the prepaid electricity meter from Eskom and DKM to provide a smart prepaid meter
3. taking over the entire electricity distribution and collect the outstanding revenue

Eskom's Head of Operations visited Upington during 2023 whereby these information was submitted and we are awaiting feedback. This is also being discussed on a National level by SALGA after several complains and suggestions by DKM.

Dawid Kruiper Municipality's Council has taken a Council decision that conventional electricity consumers with arrear accounts may be converted to prepaid electricity. The Municipality is currently busy with the process and the process is currently underway. Furthermore, National Treasury has awarded a grant of R 46 million for the 2025/2026 financial year for a smart meter installation process. Phase 1 is to increase revenue, which will result in an increase in outstanding debt and provision for bad debt. Phase 2 is the collection of revenue.

The municipality approved the Municipal Recovery Report in January 2022 in order to maximise income and revenue. Finance reports monthly to the Council regarding Financial Recovery. An application for Debt Relief as per MFMA Circular 104 was submitted to National Treasury and approved during September 2023. The Municipality is currently in good standing and and received the first write off during 2024/2025.

During the 2023/2024 financial Year the prepaid electricity system was integrated with the financial system to recover debt automatically through the purchase of electricity. The Municipality appointed a third party supplier to ensure the installation and monitoring of smart electricity meters.

The Municipality has improved the distribution losses on both water and electricity. Water losses decreased from 51.4% in 2024 to 43.4% in 2025. Electricity losses decreased from 8.1% in 2024 to 5.3% in 2025. The effect hereof is evident in our budget versus actual performance.

The Municipality did incur a loss for the financial year end. The loss however relates to non-cash items such as provision for impairment, impairment of assets and loss on fair value adjustment. This resulted in unauthorsed expenditure on non-cash items. It should be noted that no cash outflow resulted (actual payments) occurred in the recognition of these expenses. For a true reflection of expenditure and income incurred we refer the user of the financial statement to the cash flow.

The municipality has increased the 2024/2025 original revenue budget (excluding gains on disposals and other gains) from R 961 785 316 to R 1 007 724 528 for the 2024/2025 adjustment budget. An amount of R 1 019 592 552 was levied. This is a clear indication of the Municipality's attempts to increase revenue and sustain as a going concern. Our cash and cash equivalents budgeted for was R 35 126 811 whereas we closed of with an actual amount of R 65 377 923.

Note	Description	2025 R	2024 R

The Municipality is also proud to announce to the user of the financial statements that we have been nominated during August 2025 as best performing Municipality in the Northern Cape by South Africa Property Owners' Assosiation (SAPOA) (part of Ratings South Africa). The award is based on Ratings Afrika's renowed Municipal Financial Sustainability Index (MFSI), which assesses the financial health of the 115 largest municipaliies in South Africa. The recognition is for outstanding performance during the financial year ended 30 June 2024.

We will continue to strive to better and affordable service delivery to the community.

Taking the aforementioned into account, management has prepared the Annual Financial Statements on the Going Concern Basis.

DAWID KRUIPER MUNICIPALITY

APPENDIX A: SCHEDULE OF EXTERNAL LOANS AS AT 30 June 2025

External Loans	Loan Number	Redeemable	Loan term	Interest Rate (Fixed)	Balance at 01/07/2024	Restatement	Received During the Year	Other Costs	Interest Levied	Redeemed During the Year	Balance at 30/06/2025
					R	R	R	R	R	R	R
Annuity Loans											
ABSA Bank	30-5821-1018	30-04-2028	5 Years	9.92%	13,253,915	-	-	1,375.00	1,155,722.87	(4,146,879)	10,264,133
Development Bank of SA	6100-7423	30/06/2030	21.5 Years	12.59%	25,292,778	-	-	-	3,051,435.15	(6,044,314)	22,299,899
Development Bank of SA	6100-7424	30/06/2025	16.5 Years	6.75%	4,262,147	-	-	-	148,477.51	(4,408,135)	2,490
Standard Bank	310-840-708	31-12-2027	15 Years	11.35%	18,578,221	-	-	-	1,986,550.25	(6,584,289)	13,980,481
First National Bank	4000512592007	30-06-2026	5 Years	8.25%	2,402,542	-	-	-	205,446.80	(1,395,746)	1,212,242
First National Bank	4000517408514	31-07-2027	5 Years	8.00%	8,588,773	-	-	-	772,096.17	(4,009,577)	5,351,292
TOTAL EXTERNAL LOANS					72,378,375	-	-	1,375	7,319,729	(26,588,941)	53,110,537

DAWID KRUIPER MUNICIPALITY

APPENDIX B: ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2025

	Cost / Revaluation						Accumulated Depreciation					
	Restated Opening Balance	**Additions / Transfer In / (Out) / Donations**	**Under Construction**	**Disposals**	**Revaluation**	**Closing Balance**	**Restated Opening Balance**	**Additions / Transfer in / (Out)**	**Disposals**	**Impairment**	**Closing Balance**	**Carrying Value**
<u>Land and Buildings</u>												
Buildings	140,042,588	-	-	(879,504)	-	139,163,084	(76,318,098)	(4,001,714)	589,029	(114,823)	(79,845,606)	59,317,477
Land	80,245,190	-	-	-	-	80,245,190	-	-	-	-	-	80,245,190
	220,287,778	**-**	**-**	**(879,504)**	**-**	**219,408,274**	**(76,318,098)**	**(4,001,714)**	**589,029**	**(114,823)**	**(79,845,606)**	**139,562,668**
<u>Infrastructure</u>												
Operational Buildings	1,625,864	-	-	(64,438)	-	1,561,425	(660,532)	(81,521)	29,296	-	(712,756)	848,669
Communication	1,290,676	-	-	-	-	1,290,676	(183,955)	(27,836)	-	-	(211,791)	1,078,884
Electricity	620,322,932	4,348,529	801,172	(7,144,588)	-	618,328,046	(236,548,689)	(19,614,724)	2,878,389	(1,183,592)	(254,468,616)	363,859,430
Quarries	27,416,647	-	-	-	(4,850,301)	22,566,346	(18,651,611)	(1,394,918)	-	-	(20,046,528)	2,519,818
Railway	12,197,380	-	-	-	-	12,197,380	(12,161,072)	(12,103)	-	-	(12,173,174)	24,206
Roads, Pavement, Bridges and Storm Water	834,511,214	25,419,147	2,391,772	(540,164)	-	861,781,969	(365,691,823)	(27,818,977)	124,035	(6,303,837)	(399,690,602)	462,091,367
Sewerage	354,549,293	57,300	10,496,102	(2,560,317)	-	362,542,377	(99,889,772)	(12,266,997)	1,654,604	(54,402)	(110,556,567)	251,985,810
Solid Waste	32,529,203	-	-	-	18,911,179	51,440,382	(17,675,313)	(1,431,866)	-	-	(19,107,179)	32,333,203
Water	645,693,582	1,002,550	2,216,934	(10,643,751)	-	638,269,315	(277,562,837)	(18,229,915)	7,430,758	(230,144)	(288,592,137)	349,677,177
	2,530,136,790	**30,827,526**	**15,905,980**	**(20,953,259)**	**14,060,878**	**2,569,977,915**	**(1,029,025,603)**	**(80,878,855)**	**12,117,082**	**(7,771,975)**	**(1,105,559,351)**	**1,464,418,564**
<u>Community assets</u>												
Building	25,162	-	-	-	-	25,162	(22,647)	(838)	-	-	(23,485)	1,677
Community Facility	84,775,945	142,295	659,958	(3,022,692)	-	82,555,506	(34,077,317)	(3,484,543)	1,915,998	(456,000)	(36,101,863)	46,453,643
Sport and Recreation Facility	69,032,946	2,373,925	-	(2,434,336)	-	68,972,535	(34,600,148)	(2,560,682)	1,218,475	(362,037)	(36,304,392)	32,668,143
	153,834,053	**2,516,220**	**659,958**	**(5,457,028)**	**-**	**151,553,203**	**(68,700,112)**	**(6,046,063)**	**3,134,473**	**(818,038)**	**(72,429,740)**	**79,123,463**

Other Assets

Vehicles	86,527,943	1,331,061		(2,485,426)		85,373,578	(51,472,165)	(4,572,139)	2,214,635	-	(53,829,669)	31,543,909
Fire Fighting Equipment	829,957	-	-	-	-	829,957	(729,857)	(58,097)	-	-	(787,954)	42,003
Fuel Power Equipment	784,157	27,844	-	(22,860)	-	789,142	(215,268)	(59,752)	22,221	-	(252,800)	536,342
General Vehicles	48,693,212	1,303,217	-	(702,583)	-	49,293,846	(24,551,594)	(3,038,189)	690,504	-	(26,899,280)	22,394,567
Motor Vehicles	5,767,383	-	-	(666,205)	-	5,101,178	(4,944,461)	(219,693)	666,205	-	(4,497,949)	603,229
Specialised Vehicles	2,238,428	-	-	-	-	2,238,428	(851,807)	(132,820)	-	-	(984,627)	1,253,800
Trucks / Bakkies	28,214,806	-	-	(1,093,778)	-	27,121,028	(20,179,177)	(1,063,587)	835,705	-	(20,407,060)	6,713,968
Communication	207,161	-	-	-	-	207,161	(69,054)	(4,316)	-	-	(73,370)	133,792
Air Conditioners	3,573,319	87,157	-	(83,364)	-	3,577,112	(1,747,259)	(179,171)	56,394	-	(1,870,035)	1,707,077
Cabinets / Cupboards	3,262,974	-	-	(2,056)	-	3,260,917	(2,120,664)	(160,671)	1,620	-	(2,279,716)	981,202
Chairs	2,796,834	3,224	-	(33,359)	-	2,766,699	(1,704,993)	(139,340)	25,453	-	(1,818,881)	947,818
Compressors	262,226	-	-	(252,735)	-	9,491	(257,450)	(916)	252,735	-	(5,630)	3,860
Computer Equipment	14,618,748	914,850	-	(4,896,612)	-	10,636,986	(8,934,048)	(800,932)	4,886,581	-	(4,848,400)	5,788,586
Fire Fighting Equipment	297,498	-	-	(95,600)	-	201,898	(246,546)	(13,460)	95,600	-	(164,406)	37,492
Furniture and Other Office Equipment	1,989,793	-	-	(7,367)	-	1,982,426	(1,299,237)	(99,393)	4,395	-	(1,394,235)	588,191
General Equipment	21,968,916	305,859	-	(330,931)	-	21,943,844	(9,392,703)	(1,116,278)	258,273	-	(10,250,708)	11,693,135
Office Equipment	329,285	-	-	(201,211)	-	128,075	(295,792)	(8,350)	201,211	-	(102,931)	25,143
Office Machines	78,243	-	-	-	-	78,243	(57,129)	(3,911)	-	-	(61,041)	17,202
Plant & Equipment	1,013,612	-	-	(98,266)	-	915,346	(550,390)	(61,054)	98,266	-	(513,178)	402,168
Radio Equipment	22,400	-	-	(12,800)	-	9,600	(21,753)	(644)	12,800	-	(9,597)	3
Sundry Furniture	621,968	-	-	-	-	621,968	(415,553)	(31,091)	-	-	(446,644)	175,324
Table and Desks	2,135,158	-	-	(10,288)	-	2,124,870	(1,404,852)	(106,598)	8,105	-	(1,503,344)	621,526
Work of Art	11,400	-	-	-	-	11,400	(8,549)	(570)	-	-	(9,119)	2,281
	139,717,479	**2,642,151**	**-**	**(8,510,016)**	**-**	**133,849,614**	**(79,998,137)**	**(7,298,834)**	**8,116,068**	**-**	**(79,180,904)**	**54,668,710**
GRAND TOTAL	**3,043,976,100**	**35,985,896**	**16,565,938**	**(35,799,806)**	**14,060,878**	**3,074,789,006**	**(1,254,041,950)**	**(98,225,467)**	**23,956,652**	**(8,704,836)**	**(1,337,015,601)**	**1,737,773,405**

APPENDIX C
DAWID KRUIPER MUNICIPALITY
DISCLOSURES OF GRANTS, DONATIONS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Description	Balance 1 July 2024	Correction of Error	Restated balance 1 July 2024	Contributions during the Year	Written Off / Recognised as Revenue	Roll Over not Approved	Operating Expenditure during the Year Transferred to Revenue	Capital Expenditure during the Year Transferred to Revenue	Balance 30 June 2025	Unspent 30 June 2025 (Creditor)	Unpaid 30 June 2025 (Debtor)
UNSPENT CONDITIONAL GOVERNMENT GRANTS, DONATIONS AND RECEIPTS	R	R	R	R	R	R	R	R	R	R	R
Financial Management Grant	-	-	-	3,000,000	-	-	(3,000,000)	-	-	-	-
Housing Subsidy	-	-	-	200,000	-	-	(200,000)	-	-	-	-
Libraries	-	-	-	3,270,000	-	-	(3,270,000)	-	-	-	-
Municipal Infrastructure Grant	-	-	-	28,603,000	-	-	(4,428,178)	(24,218,545)	(43,723)	-	(43,723)
Equitable Share	-	-	-	124,544,694	-	-	(124,544,694)	-	-	-	-
Extended Public Work Programme - National	-	-	-	1,200,000	-	-	(1,200,000)	-	-	-	-
Water Service Infrastructure Grant	-	-	-	9,233,000	-	-	(1,046,885)	(6,979,231)	1,206,884	1,206,884	-
Department of Economic Development and Tourism	70,486	-	70,486	-	-	-	(1,783)	(11,887)	56,816	56,816	-
Neighbourhood Development Partnership Grant	5,267,694	-	5,267,694	20,000,000	-	(5,267,694)	(278,095)	(1,853,967)	17,867,938	17,867,938	-
Regional Bulk Infrastructure Grant	165,052	-	165,052	790,444	-	-	(493,316)	(3,288,772)	(2,826,592)	-	(2,826,592)
Directo Signs: Community Development	23,155	-	23,155	-	-	-	-	-	23,155	23,155	-
Total	**5,526,388**	**-**	**5,526,388**	**190,841,139**	**-**	**(5,267,694)**	**(138,462,951)**	**(36,352,403)**	**16,284,478**	**19,154,793**	**(2,870,315)**

APPENDIX D
DAWID KRUIPER MUNICIPALITY
STATEMENT OF REMUNERATION OF COUNCILLORS & SENIOR MANAGEMENT

30 June 2025

Incumbent	Fees for Rates	Fees for Services	Basic Salaries	Bonuses	Allowances	Contributions to Funds	Backpay Previous Years	Leave Gratuity	Total Remuneration
	R	R	R	R	R	R	R	R	R
Executive Mayor / Speaker									
M Segede - Resigned 27 November 2024	-	-	420,152	-	18,000	-	-	-	438,152
D Kazi - Appointed 02 December 2024	37,957	28,534	499,238	-	108,973		-	-	608,211
Speaker									
M Dodds	-	8,548	753,331	-	97,009	-	-	-	850,340
Executive Committee									
M Andreas	-	-	421,573	-	43,200	-	-	-	464,773
E Mnyaka	-	-	421,573	-	43,200	-	-	-	464,773
F Olifant	4,595	16,785	421,573	-	43,200	-	-	-	464,773
S Beukes	225	7,781	367,766	-	43,200	53,807	-	-	464,773
A Visser	-	-	421,573	-	43,200	-	-	-	464,773
A M Links	-	-	421,573	-	43,200	-	-	-	464,773
Section 79 Chairperson									
M September	3,717	3,861	409,755	-	43,200	-	-	-	452,955
Other Councillors									
S Abel	-	-	319,289	-	43,200	-	-	-	362,489
E Groenewaldt	-	-	274,901	-	43,200	44,388	-	-	362,489
N Joodt	-	-	278,559	-	43,200	40,730	-	-	362,489
G George	-	4,569	319,289	-	43,200	-	-	-	362,489
S Komazi	1,878	25,031	278,559		43,200	40,730	-	-	362,489
Z Maasdorp	-	-	278,559		43,200	40,730	-	-	362,489
F Kefu	375	7,305	319,289		43,200		-	-	362,489
F Basson	-	-	319,289		43,200		-	-	362,489
P George	-	-	319,289		43,200		-	-	362,489
J Assegaai	-	-	319,289	-	43,200	-	-	-	362,489
P T van der Steen	9,081	56,926	319,289	-	43,200	-	-	-	362,489
A A van Zyl	-	-	242,037	-	85,200	35,252	-	-	362,489
D Visagie	-	-	278,559	-	43,200	40,730	-	-	362,489
S Sandlana	-	-	242,037	-	85,200	35,252	-	-	362,489
J C Esau	-	-	278,559	-	43,200	40,730	-	-	362,489
J H Opperman	20,911	28,107	319,289	-	43,200	-	-	-	362,489
M Eiman	-	-	293,239	-	43,200	26,050	-	-	362,489
G Gewers	-	-	319,289		43,200		-	-	362,489
RBF Saal	10,897	44,801	265,289		97,200		-	-	362,489
E Strauss	-	-	319,289		43,200		-	-	362,489
M Titus	-	-	319,289		43,200		-	-	362,489
H P Roux	-	-	319,289		43,200		-	-	362,489
N Skei	-	-	278,559		43,200	40,730	-	-	362,489
W Peterson	-	-	319,289		43,200		-	-	362,489
Total for Councillors	**89,637**	**232,247**	**11,697,724**	**-**	**1,701,182**	**439,128**	**-**	**-**	**13,838,035**

30 June 2025

Incumbent	Fees for Rates	Fees for Services	Basic Salaries	Bonuses	Allowances	Contributions to Funds	Commissions, Gains or Surpluses	Leave Gratuity	Total Remuneration
	R	R	R	R	R	R	R	R	R
Municipal Manager									
E Ntoba	39,049	75,191	1,012,456	152,880	241,200	16,336	-	-	1,422,871
Chief Financial Officer									
R F Strauss	15,174	22,717	1,021,044	137,880	132,000	220,554		-	1,511,478
Director: Development Services									
G M Bovu	3,598	18,871	676,003	124,954	101,124	9,847	-	-	911,928
(Resigned 31 December 2024)									
Director: Corporate Services									
C M Newman	16,264	12,651	1,147,059	156,192	144,000	266,676			1,713,927
Director: Civil engineering Services									
P G Jonker	-	-	541,357	85,660	77,378	8,759	-	-	713,154
(Resigned 31 January 2025)									
Director: Planning and Development Services									
C W Geldenhuys	750	63,414	995,170	151,668	144,000	234,184	-	-	1,525,022
Total for Senior Managers	**74,834**	**192,844**	**5,393,090**	**809,234**	**839,702**	**756,354**	**-**	**-**	**7,798,380**

DAWID KRUIPER MUNICIPALITY
APPENDIX E
RATIO ANALYSIS

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS " R 000 "	MUNICIPAL COMMENTS (#)
1. FINANCIAL POSITION							
A. Asset Management/Utilisation							
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		5%	Only capital projects funded by Grant allocations are being conducted
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	
					Total Capital Expenditure	52,551,835	
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	Assets are being damaged resulting in impairment
					PPE, Investment Property and Intangible Impairment	8,704,836	
					PPE at carrying value	1,737,773,405	
					IP at carrying value	563,651,532	
					Intangible Assets at carrying value	6,615,563	
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		1%	This is due to the implementation of GRAP 17 with the higher DRC values
					Total Repairs and Maintenance Expenditure	21,765,419	
					PPE at carrying value	1,737,773,405	
					Investment Property at Carrying value	563,651,532	
B. Debtors Management							
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		87%	
					Gross Debtors closing balance	544,933,479	
					Gross Debtors opening balance	442,210,391	
					Bad debts written Off	3,300,076	Due to billing on 30 June 2025
					Billed Revenue	824,477,626	

2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%	
					Consumer Debtors Bad debts written off	3,300,076	
					Consumer Debtors Current bad debt Provision	295,881,062	

3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		110 days	New controls implemented to increase revenue collection
					Gross debtors	544,933,479	
					Bad debts Provision	295,881,062	
					Billed Revenue	824,477,626	

C. Liquidity Management

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In Year Reports and AR	1 - 3 Months		1 Month	Non-collection of outstanding debtors resulted in cash flow problems
					Cash and cash equivalents	65,377,923	
					Unspent Conditional Grants	19,154,793	
					Overdraft	-	
					Short Term Investments	-	
					Total Annual Operational Expenditure	962,069,103	

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.94	Non-collection of outstanding debtors resulted in cash flow problems
					Current Assets	328,384,504	
					Current Liabilities	350,730,765	

D. Liability Management

1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		4%	Decrease in total operating expenditure resulted in higher capital cost percentage.
					Interest Paid	7,319,729	
					Redemption	26,588,941	
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	

2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		6%	
					Total Debt	53,110,537	
					Total Operating Revenue	1,057,351,319	
					Operational Conditional Grants	138,462,951	

E. Sustainability

1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		#DIV/0!	All unspent grants were cash backed
					Cash and cash Equivalents	65,377,923	
					Bank Overdraft	-	
					Short Term Investment	-	
					Long Term Investment	-	
					Unspent Grants	19,154,793	
					Net Assets	2,021,544,711	
					Share Premium	-	
					Share Capital	-	
					Revaluation Reserve	-	
					Fair Value Adjustment Reserve	-	
					Accumulated Surplus	2,021,544,711	

2. FINANCIAL PERFORMANCE

A. Efficiency

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		9%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue. Implementation of GRAP 17 with higher DRC values resulted in depreciation in access of R 80 million.
					Total Operating Revenue	1,057,351,319	
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance*	-	
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	

2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		7%	Electricity tarrifs are approved by NERSA.
					Total Electricity Revenue	440,098,811	
					Total Electricity Expenditure	409,653,461	
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		68%	Water tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Water Revenue	102,193,670	
					Total Water Expenditure	33,066,412	
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		53%	Refuse tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Refuse Revenue	52,685,987	
					Total Refuse Expenditure	24,768,273	
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		50%	Sanitation tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Sanitation and Water Waste Revenue	64,617,191	
					Total Sanitation and Water Waste Expenditure	32,063,856	

B. Distribution Losses

1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		5%	
					Number of units purchased and/or generated	175,368,888	
					Number of units sold	166,026,907	

2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		43%	A project War against leaks were implemented to address these losses. A water masterplan is in the process of being compiled.
					Number of kilolitres purchased and/or purified	18,927,414	
					Number of kilolitres sold	10,720,118	

C. Revenue Management

1	Growth in Number of Active Consumer Accounts	(Year under review's number of Active Debtor Accounts - previous Year's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		3%	
					Number of Active Debtors Accounts (Previous)	41,828	
					Number of Active Debtors Accounts (Current)	43,244	

2	Revenue Growth (%)	(Year under review's Total Revenue - previous Year's Total Revenue)/ previous Year's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		9%	
					CPI	2%	
					Total Revenue (Previous)	973,845,631	
					Total Revenue (Current)	1,057,351,319	

3	Revenue Growth (%) - Excluding capital grants	(Year under review's Total Revenue Excluding capital grants- previous Year's Total Revenue excluding capital grants)/ previous Year's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		11%	
					CPI	2%	
					Total Revenue Exl.Capital (Previous)	920,003,522	
					Total Revenue Exl.Capital (Current)	1,020,998,916	

D. Expenditure Management

1	Creditors Payment Year (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		84 days	Increase in consumer debtors resulted in creditors not being paid
					Trade Creditors	109,155,027	
					Contracted Services	23,149,367	
					Repairs and Maintenance	-	
					General expenses	53,264,066	
					Bulk Purchases	342,925,790	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	52,551,835	

2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		12%	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	113,658,134	
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	

3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		38%	
					Employee/personnel related cost	352,873,517	
					Councillors Remuneration	13,838,035	
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	

4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		2%	
					Contracted Services	23,149,367	
					Total Operating Expenditure	962,069,103	
					Taxation Expense	-	

E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		66%	
					Internally generated funds	34,601,660	
					Borrowings	-	
					Total Capital Expenditure	52,551,835	

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements	None		66%	
					Internally generated funds	34,601,660	
					Total Capital Expenditure	52,551,835	
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		88%	
					Total Revenue	882,535,965	
					Government grant and subsidies	138,462,951	
					Public contributions and Donations	-	
					Capital Grants	36,352,403	

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		48%	Inflated capital budget due to roll-overs
					Actual Capital Expenditure	52,551,835	
					Budget Capital Expenditure	109,735,316	
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		105%	Stricter budget controls resulted in less portion of budget being spent
					Actual Operating Expenditure	1,102,267,022	
					Budget Operating Expenditure	1,050,671,438	
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		97%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue
					Actual Operating Revenue	1,020,998,916	
					Budget Operating Revenue	1,054,994,528	
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		101%	
					Actual Service Charges and Property Rates Revenue	530,712,623	
					Budget Service Charges and Property Rates Revenue	527,765,297	

Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced