DAWID KRUIPER MUNICIPALITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2021

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2021

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:

M Segede	Executive Mayor
M Dodds	Speaker
E Mnyaka	Member of Executive Committee
E Lebitsa	Member of Executive Committee
J Moya	Member of Executive Committee
M Eiman	Member of Executive Committee
M Andreas	Member of Executive Committee
S Masikani	Member of Executive Committee
M Maasdorp	Section 79 Chairperson
J Assegaai	Councillor
K de Wee	Councillor
M Plaatjies	Councillor
I I S S Selborne	Councillor
P T van der Steen	Councillor
B J Snyders	Councillor
A C C Morkel	Councillor
F Olifant	Councillor
M W Davids	Councillor
M E Klaaste	Councillor
B Kalote	Councillor
L Stander	Councillor
D Visagie	Councillor
S Sandlana	Councillor
S Rooi	Councillor
S D Dubeni	Councillor
J C Esau	Councillor
J H Opperman	Councillor
H Ross	Councillor
A A van Zyl	Councillor
H J L Greyling	Councillor
S Cloete	Councillor

SENIOR MANAGEMENT:

Municipal Manager:	E Ntoba
Director: Corporate Services:	C M Newman
Chief Financial Officer:	G M Schreiner
Director: Community Services:	G M Bovu
Director: Electro-Mechanical Services:	A B Snyders
Director: Civil Engineering Services:	P G Jonker
Director: Planning and Development Services:	C W Geldenhuys

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2021

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
FAX NUMBER:	(054) 338 7350
WEBSITE:	www.dkm.gov.za
EMAIL ADDRESSES:	
Municipal Manager	elias.ntoba@dkm.gov.za
Chief Financial Officer	gaylene.schreiner@dkm.gov.za

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2021

GENERAL INFORMATION

Approval of financial statements for the year ended 30 June 2021.

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 25 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.

____

Municipal Manager

____

Date signed

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2021

INDEX

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2021

	Note	2021 Restated R	2021 Original R	2020 Restated R
ASSETS				
Non-current assets		**2618675310**	**2618675310**	**2554016588**
Property, plant and equipment	1.1	1680000715	1680000715	1679613751
Intangible assets	1.2	7436012	7436012	4716016
Investment Property	1.3	926729108	926729108	865177346
Heritage Assets	1.4	4509475	4509475	4509475
Current assets		**120867601**	**120375522**	**146605387**
Inventory	2	7401880	7401880	8608948
Trade Receivables from Exchange Transactions	3	77441428	82451008	85298062
Trade receivables from non-exchange transactions	3	7853037	2351378	15555489
Operating Lease Asset	4	105186	105186	141921
Cash and Cash Equivalents	5	26724371	26724371	37000967
Unpaid Conditional Grants and Receipts	6	1341700	1341700	-
TOTAL ASSETS		**2739542911**	**2739050832**	**2700621975**
NET ASSETS AND LIABILITIES				
Non-current liabilities		**301244662**	**301244662**	**285988682**
Non-Current Borrowings	7	71112718	71112718	82189160
Non-Current Employee Benefits	8	119194999	119194999	105890865
Non-Current Provisions	9	110936945	110936945	97908657
Current liabilities		**235059497**	**234930145**	**251343262**
Current Portion of Non-Current Borrowings	7	11040759	11040759	12141044
Consumer Deposits	10	17432006	17432006	15879155
Current Employee Benefits	8	5768000	5768000	4904068
Provisions	11	61803434	61803434	63464324
Trade and Other Payables from Exchange Transactions	12	94733579	94604227	126773630
Unspent Conditional Grants and Receipts	13	32953487	32953487	20709970
Taxes	14	11328233	11328233	7471072
Net assets		**2203238752**	**2202876025**	**2163290032**
Accumulated Surplus	15	2203238752	2202876025	2163290032
TOTAL NET ASSETS AND LIABILITIES		**2739542911**	**2739050832**	**2700621975**

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 Restated R	2021 Original R	2020 Restated R
REVENUE				
Revenue from Non-Exchange Transactions		**283266522**	**283266522**	**271276049**
Taxation Revenue		**112654348**	**112654348**	**106344046**
Property rates	16	112654348	112654348	106344046
Transfer Revenue		**160413081**	**160413081**	**155416616**
Government grants, donations and subsidies	17	160413081	160413081	155416616
Other Revenue		**10199093**	**10199093**	**9515387**
Availability Charges		1779240	1779240	1852342
Fines, Penalties and Forfeits	18	5358185	5358185	4954375
Interest Earned - Outstanding Receivables		652885	652885	892287
Licences and Permits	19	2408784	2408784	1816383
Revenue from Exchange Transactions		**482104144**	**479426379**	**469014333**
Agency Services		1996192	1996192	1927435
Interest Earned - External Investments		1625886	1625886	2904006
Interest Earned - Outstanding Receivables		5669651	5669651	2914647
Operational Revenue	20	2745692	2745692	1785998
Rental from Fixed Assets	21	4982675	4982675	7072761
Sale of Goods and Rendering of Services	22	7229693	7229693	8165369
Service Charges	23	457854355	455176590	444244117
TOTAL REVENUE		**765370666**	**762692901**	**740290382**
EXPENDITURE		**742523277**	**742523277**	**739023072**
Bad Debts Written Off		10719918	10719918	7718824
Bulk Purchases	24	199064081	199064081	212266256
Contracted Services	25	19008105	19008105	20759598
Depreciation and Amortisation	26	87466848	87466848	92943057
Employee related costs	27	351494429	351494429	321371619
Finance Costs	28	10433704	10433704	11701431
Inventory Consumed	29	19660247	19660247	24614028
Remuneration of councillors	30	11585874	11585874	11592386
Operational Cost	31	32486164	32486164	35388409
Transfers and Subsidies	32	603907	603907	667463
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**22847389**	**20169624**	**1267311**
Gains / (Loss) on Inventory		-	-	49424
Reversal of Impairment Loss / (Impairment Loss) on Receivables		(43843602)	(43843602)	(13454164)
Gains / (Loss) on Sale of Assets		(755733)	(755733)	(8492707)
Reversal of Impairment Loss / (Impairment Loss) on Assets		(121097)	(121097)	(1436170)
Profit / (Loss) on Fair Value Adjustments		61821762	61821762	94311451
NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**39948719**	**37270954**	**72245144**

DAWID KRUIPER MUNICIPALITY

Statement of Changes in Net Assets for the Year Ended 30 June 2021

	Accumulated Surplus	Total
	R	R
2019		
Balance at 30 June 2019	2095495991	**2095495991**
Prior year correction of errors 35.05	(4451103)	**(4451103)**
Restated Balance	**2091044888**	**2091044888**
Surplus / Deficit) for the period - refer to note 35.06	72245144	**72245144**
Restated Balance 30 June 2020	**2163290032**	**2163290032**
Surplus / (Deficit) for the Year	39948719	**39948719**
Balance at 30 June 2021	**2203238751**	**2203238751**

DAWID KRUIPER MUNICIPALITY

Cash Flow Statement for the Year Ended 30 June 2021

	Note	2021 R	2020 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		567419683	538896021
Government Grants and Subsidies - Operational	17	108016465	101420152
Government Grants and Subsidies - Capital	17	43412820	53087293
Interest		7948422	6710940
Payments			
Suppliers and employees		(642240320)	(578561429)
Transfers and Grants	32	(603907)	(667463)
Finance Costs	28	(10433704)	(11701431)
Net Cash flow from operating activities	33.1	**73519459**	**109184083**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	1.1	(71049686)	(95046849)
Gains / (Loss) on Sale of Assets	1.1	(755733)	(8492707)
Purchase of Intangible assets	1.2	(3409784)	(17230)
Disposal of Investment Property	1.3	270000	239000
Disposal of Intangible Assets		331624	840722
Disposal of PPE	1.1	1441400	7834144
Decrease in Non-Current Receivables		-	1535
Net Cash From Investing Activities		**(73172179)**	**(94641386)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans Repaid		(12176727)	(10936004)
Increase / (Decrease) in Consumer Deposits		1552851	3593745
Net Cash From Financing Activities		**(10623876)**	**(7342258)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS FROM ACTIVITIES		**(10276596)**	**7200439**
Cash and cash equivalents at the beginning of the year		37000967	29800528
Cash and cash equivalents at the end of the year	33.2	26724371	37000967
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		**(10276596)**	**7200439**

The 2019/2020 figures were adjusted due to changes made on the Statement of Financial Performance and Statement of Position.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2021

	2021 Original Approved Budget R	2021 Adjustments R	2021 Final Approved Budget R	2021 Final Year-End Budget R	2021 Actuals R	2021 Variance R	Explanations for material variances
ASSETS							
Current Assets							
Cash	42739309	(20000000)	22739309	22739309	26724371	3985062	Less income collected resulted in less cash in bank
Consumer Debtors	38324343	83986197	122310540	122310540	85294464	(37016076)	Under collection of debtors
Other Debtors	-	-	-	-	105186	105186	Operational Lease budgeted as part of Consumer Debtors
Unpaid Conditional Grants and Receipts	-	-	-	-	1341700	1341700	More MIG funding spent than received on multi-year projects
Inventory	5833656	2775292	8608948	8608948	7401880	(1207068)	Lower inventory levels due to migration to new system
Total Current Assets	**86897308**	**66761489**	**153658797**	**153658797**	**120867601**	**(32791197)**	
Non Current Assets							
Investment property	789428116	95749230	885177346	885177346	926729108	41551762	Actual fair value is more than budgeted for.
Property, plant and equipment	1744891004	(54018086)	1690872918	1690872918	1680000715	(10872202)	Underspending of capital budget
Intangible	11994466	(2378450)	9616016	9616016	7436012	(2180004)	Underspending of capital budget
Other non-current assets	4509475	-	4509475	4509475	4509475	-	
Total Non Current Assets	**2550823061**	**39352694**	**2590175755**	**2590175755**	**2618675310**	**28499556**	
TOTAL ASSETS	**2637720370**	**106114183**	**2743834552**	**2743834552**	**2739542911**	**(4291641)**	
LIABILITIES							
Current Liabilities							
Borrowing	11500000	641044	12141044	12141044	11040759	(1100285)	New loan raised after year-end
Consumer deposits	12650000	3229155	15879155	15879155	17432006	1552851	New developments resulted in more deposits being raised
Trade and other payables	117956053	29950613	147906666	147906666	139015299	(8891367)	Stricker budget controls
Provisions	52250000	12250000	64500000	64500000	67571434	3071434	Current liability more than anticipated in the budget
Total Current Liabilities	**194356053**	**46070812**	**240426865**	**240426865**	**235059497**	**(5367368)**	
Non Current Liabilities							
Borrowing	88766119	(10851959)	77914160	77914160	71112718	(6801442)	New loan raised in new financial year
Provisions	174363768	20935754	195299522	195299522	230131944	34832422	Increase in rehabilitation costs
Total Non Current Liabilities	**263129887**	**10083795**	**273213682**	**273213682**	**301244662**	**28030980**	
TOTAL LIABILITIES	**457485940**	**56154607**	**513640547**	**513640547**	**536304159**	**22663612**	
NET ASSETS	**2180234430**	**49959576**	**2230194006**	**2230194006**	**2203238752**	**(26955254)**	
COMMUNITY WEALTH / EQUITY							
Accumulated Surplus	**2180234430**	**49959576**	**2230194006**	**2230194006**	**2203238751**	**(26955254)**	Increase in fair value adjustment.
TOTAL COMMUNITY WEALTH / EQUITY	**2180234430**	**49959576**	**2230194006**	**2230194006**	**2203238751**	**(26955254)**	

The municipality's budget was prepared for the period 1 July 2020 - 30 June 2021 on the accrual basis.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021

	2021 Actual R	2021 Final Budget R	2021 Variance R	Explanations - Material Variances
REVENUE BY SOURCE				
Property rates	112654348	114995099	(2340751)	
Service charges	457854355	473116006	(15261651)	
Rental of facilities and equipment	4982675	4388165	594510	Increase in revenue after all reconciliations were completed and corrections were made
Interest earned - external investments	1625886	1925486	(299600)	Decrease in interest on unspent grants
Interest earned - outstanding receivables	6322535	6061885	260650	Increase in consumer debtors resulting in more interest being levied
Fines	5358185	6427958	(1069773)	Less fines being issued due to COVID-19
Licences and permits	2408784	1139360	1269424	Reclassification of licences and permits after budget was completed per AG exception
Agency services	1996192	-	1996192	Budgeted for as part of Operational Revenue
Transfers recognised - operating	117000260	111214915	5785345	Less projects were utilised than expected. Resulting in a decrease in revenue.
Other revenue	73576387	33476431	40099956	Amount budgeted for Fair Value adjustment is more than the actual amount.
Gains on disposal of PPE	-	36650000	(36650000)	Sale of property did not realise
Total Operating Revenue	**783779607**	**789395305**	**(5615698)**	

EXPENDITURE BY TYPE				
Employee related costs	351494429	319181429	32313000	Actual expenditure for employee benefits more than budgeted for
Remuneration of councillors	11585874	12545183	(959310)	Budgeted for salary increase and no increase was gazetted
Debt impairment	43843602	19500000	24343602	Increase in debtors resulting in an increase in the provision
Depreciation and asset impairment	87587945	95593579	(8005634)	Capital projects not completed resulting in less depreciation
Finance Charges	10433704	11195000	(761296)	New loan raised in new financial year
Bulk purchases	199064081	224490000	(25425919)	Amounted budgeted less than actual expenditure accrued
Other materials	19660247	27831446	(8171199)	Cost containment let to savings
Contracted services	19008105	29765327	(10757222)	Cost containment let to savings
Transfers and grants	603907	868405	(264498)	Discretionary grants to indigent households
Other expenditure	43206082	53819465	(10613383)	Cost containment let to savings
Loss on disposal of PPE	755733	-	755733	Budgeted for gain on disposal of assets and loss reliased
Total Operating Expenditure	**787243708**	**794789834**	**(7546126)**	
Operating (Deficit) for the year	**(3464101)**	**(5394529)**	**1930428**	
Transfers Recognised - Capital	43412820	69378410	(25965590)	Capital projects not materialised.
SURPLUS / (DEFICIT) FOR THE YEAR	**39948719**	**63983881**	**(24035162)**	

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	2021 Original Approved Budget R	2021 Adjustments R	2021 Final Approved Budget R	2021 Final Year-End Budget R	2021 Actual R	2021 Variance R	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates, penalties & collection charges	109348472	(6868157)	102480315	102480315	112654348	10174033	
Service charges	493925410	(58353756)	435571654	435571654	428264875	(7306779)	-
Other revenue	28409008	(2977094)	25431914	25431914	26500460	1068546	Other revenue did not materialised
							Less projects were utilised than expected.
Government - operating	109533149	1681766	111214915	111214915	108016465	(3198450)	Resulting in a decrease in revenue.
Government - capital	61621851	7756559	69378410	69378410	43412820	(25965590)	Capital projects not materialised.
Interest	6850000	1137371	7987371	7987371	7948422	(38949)	Decrease in interest on unspent grants invested.
Payments							
Suppliers and employees	(704707446)	22373286	(682334161)	(682334161)	(642493288)	39840872	
Finance charges	(11550818)	80818	(11470000)	(11470000)	(10433704)	1036296	Less interest paid than budgeted for
Transfers and grants	(1208035)	339630	(868405)	(868405)	(603907)	264498	Cost containment let to savings
NET CASH FROM / (USED) OPERATING ACTIVITIES	**92221591**	**(34829577)**	**57392014**	**57392014**	**73266491**	**15874477**	
CASH FLOW FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	21500000	15150000	36650000	36650000	(755733)	(37405733)	Sale of property did not realise
Payments							
Capital assets	(113936629)	6678802	(107257827)	(107257827)	(72163478)	35094349	Capital projects not materialised.
NET CASH FROM / (USED) INVESTING ACTIVITIES	**(92436629)**	**21828802**	**(70607827)**	**(70607827)**	**(72919211)**	**(2311384)**	
CASH FLOW FROM FINANCING ACTIVITIES							
Receipts							
Borrowing long term / refinancing	5000000	-	5000000	5000000	-	(5000000)	New loan was raised after year-end
Increase (decrease) in consumer deposits	-	3229155	3229155	3229155	1552851	(1676304)	New developments results in more deposits
Payments							
Repayment of borrowing	(9275000)	-	(9275000)	(9275000)	(12176727)	(2901727)	New loan was raised after year-end
NET CASH FROM / (USED) FINANCING ACTIVITIES	**(4275000)**	**3229155**	**(1045845)**	**(1045845)**	**(10623875)**	**(9578030)**	
NET INCREASE / (DECREASE) IN CASH HELD	**(4490038)**	**(9771620)**	**(14261658)**	**(14261658)**	**(10276596)**	**3985062**	
Cash / cash equivalents at the year begin:	47229347	(10228380)	37000967	37000967	37000967	-	
Cash / cash equivalents at the year end:	42739309	(20000000)	22739309	22739309	26724371	3985062	Less income collected resulted in less cash in bank

The municipality's budget was prepared for the period 1 July 2020 - 30 June 2021 on the accrual basis.

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.	Unknown
Guideline	Accounting for Landfill Sites The guideline will not have a significant impact as the municipality already applies it correctly.	Unknown

Guideline	Application of Materiality to Financial Statements The guideline is already being applied. No significant impact is expected.	Unknown

1.9 Pre-Adoption of Standards approved but not yet effective

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

GRAP 1 (Amended): Presentation of financial statements
IGRAP 1 (Revised): Applying the probability test on initial recognition of revenue

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 period which the estimates are revised and in any future affected period - 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 period. 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 period for purposes other than to produce inventories during that period.

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 period;

(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 period. 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 period 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 period 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 periods 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 periods.**

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 **<u>Impairment of Non-Cash Generating Assets</u>**

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 periods 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 periods.**

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 period 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 period 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 period 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 period 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 period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

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 period 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.

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 period;
* 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 periodic 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 period 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 period 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 period 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 period 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 period. 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 the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically 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 periodically 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 Statement of Financial Performance in the period that it occurs. These obligations are valued periodically 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 periods if the current period'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 periods. 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 period 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 <u>Derecognition</u>

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 <u>Transitional Provisions</u>

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 period of three years in order to finalise the classification and measurement for Statutory Receivables.

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

32 <u>ACCOUNTING FOR PRINCIPAL OR AGENT AGREEMENTS</u>

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 <u>SEGMENT REPORTING</u>

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**

***whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity**

*** for which separate financial information is available.**

33.2 Management identifies reportable segments in accordance with the monthly section 71 report, which are regularly

33.3 The municipality manages its assests and liability as a whole and are not reviewed on a segregated basis for each town.

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

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 2021

1.1 PROPERTY, PLANT AND EQUIPMENT

1 July 2020 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community R	Other R	Total R
Carrying Values at 1 July 2020	**150586168**	**1385134084**	**85545221**	**58348278**	**1679613751**
Cost	210515071	2202739545	139406021	110589879	2663250516
Accumulated Depreciation	(59928902)	(817605461)	(53860801)	(52241601)	(983636765)
Acquisitions	-	23248137	2803461	13934929.5	39986528
Revaluation of Landfill Sites and Querries	-	9277632	-	-	9277632
Capital Under Construction	695789	39075962	-	22235	39793986
Depreciation	(4483352)	(70421798)	(5115171)	(7088363)	(87108684)
Carrying Values of disposals	(4238)	(1255665)	(117384)	(64112)	(1441400)
Cost	(227242)	(3264616)	(153185)	(134417)	(3779460)
Accumulated Depreciation	223004	2008951	35801	70304	2338060
Impairment loss	-	(121097)	-	-	(121097)
Carrying Values at 30 June 2021	**146794367**	**1384937255**	**83116127**	**65152967**	**1680000715**
Cost	210983618	2271076660	142056297	124412627	2748529201
Accumulated Depreciation	(64189251)	(886139405)	(58940170)	(59259659)	(1068528486)

30 June 2020 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community	Other R	Total R
Carrying Values at 1 July 2019	**156527593**	**1378533892**	**86118754**	**59688359**	**1680868598**
Cost	211520839	2126816740	138334632	105372596	2582044806
Balance Previously Reported	213870970	2127202554	140098774	105372596	2586544893

1.1 PROPERTY, PLANT AND EQUIPMENT

Correction of Error - refer to note 35.01	(2338131)	(385814)	(1776142)	-	(4500087)
Transferred	(12000)	-	12000	-	-
Accumulated Depreciation	(54993245)	(748282848)	(52215878)	(45684237)	(901176208)
Balance Previously Reported	(55272104)	(748282848)	(52215878)	(45454362)	(901225191)
Correction of Error - refer to note 35.01	278859	-	-	(229875)	48984
Acquisitions	120061	26077737	1056557	5779056	33033411
Balance Previously Reported	120061	26077737	1056557	5740256	32994611
Transferred from/to Under Construction	-	-	-	38800	38800
Revaluation of Landfill Sites and Quarries	-	4597136	-	-	4597136
Capital Under Construction	238547	55835059	6780742	116063	62970411
Balance Previously Reported	342003	55870261	6701051	116063	63029378
Correction of Error - refer to note 35.01	-	(35202)	15035	-	(20167)
Transferred from/to Additions	(38800)	-	-	-	(38800)
Transferred between Under Construction	(64656)	-	64656	-	-
Depreciation	(4571158)	(75713903)	(5392347)	(6908083)	(92585491)
Balance Previously Reported	(4573081)	(75713903)	(5392347)	(6882511)	(92561842)
Correction of Error - refer to note 35.01	1923	-	-	(25571)	(23649)
Carrying Values of disposals	(482420)	(4051397)	(2973210)	(327117)	(7834144)
Cost	(1364376)	(10587127)	(6765909)	(677836)	(19395248)
Accumulated Depreciation	881957	6535730	3792699	350719	11561104
Impairment loss	(1246456)	(144440)	(45275)	-	(1436170)
Carrying Values at 30 June 2020	**150586168**	**1385134084**	**85545221**	**58348278**	**1679613751**
Cost	210515071	2202739545	139406021	110589879	2663250516
Accumulated Depreciation	(59928902)	(817605461)	(53860801)	(52241601)	(983636765)

1.1 PROPERTY, PLANT AND EQUIPMENT

Expenditure incurred to maintain PPE	Land and Buildings	Infrastructure	Community	Other	Total
Contracted Services	1023116	1493825	232180	4774822	7523944
Consumable Items	71849	2027161	123926	2003404	4226339
30 June 2021	**1094965**	**3520986**	**356106**	**6778226**	**11750283**
Contracted Services	667849	2998149	257986	4429274	8353257
Balance Previously Reported	667849	2998149	266121	4429274	8361392
Correction of Error - refer to note 35.01	-	-	(8135)	-	(8135)
Consumable Items	209456	3198606	543911	3526937	7478910
Balance Previously Reported	209456	3228408	543911	3526937	7508712
Correction of Error - refer to note 35.01	-	(29802)	-	-	(29802)
30 June 2020	**877305**	**6196755**	**801898**	**7956211**	**15832168**

Disclosure of PPE Under Construction (WIP)	Land and Buildings	Infrastructure	Community	Other	Total
Opening Balance 2020/2021	238547	63579911	6792742	143263	70754463
Under construction additions	695789	39075962	-	22235	39793986
Transferred from Under Construction to Additions	-	(36458641)	(6763792)	(47895)	(43270328)
30 June 2021	**934336**	**66197232**	**28950**	**117603**	**67278121**

1.1 PROPERTY, PLANT AND EQUIPMENT

Opening Balance 2019/2020	-	57578985	224150	2193425	59996560
Balance Previously Reported	23340	57964799	1988292	2193425	62169856
Transferred	(12000)	-	12000	-	-
Correction of Error - refer to note 35.01	(11340)	(385814)	(1776142)	-	(2173296)
Under construction	238547	55835059	6780742	116063	62970411
Balance Previously Reported	342003	55870261	6701051	116063	63029378
Transferred to / from Additions	(38800)	-	-	-	(38800)
Transferred	(64656)	-	64656		-
Correction of Error - refer to note 35.01	-	(35202)	15035	-	(20167)
Transferred from Under Construction to Additions	-	(49834132)	(212150)	(2166225)	(52212507)
30 June 2020	**238547**	**63579911**	**6792742**	**143263**	**70754463**

No projects were identified which have been delayed.

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	2021 R	2020 R
1.2	**INTANGIBLE ASSETS**		
	Carrying value as at 1 July	**4716016**	**5897075**
	Cost	7163342	8696583
	Accumulated amortisation and impairment losses	(2447326)	(2799508)
	Acquisitions	-	17230
	Work in Progress	3409784	-
	Amortisation for the period	(358164)	(357566)
	Carrying value of disposals	(331624)	(840722)
	Cost	(460295)	(1550471)
	Accumulated amortisation	128671	709749
	Carrying value as at 30 June	**7436012**	**4716016**
	Cost	10112830	7163342
	Accumulated amortisation and impairment losses	(2676818)	(2447326)
	Expenditure incurred to maintain Intangible Assets		
	Contracted Services	-	277409
	Total Expenditure incurred	-	277409

The amortisation expense has been included in the line item Depreciation and Amortisation in the Statement of Financial Performance Note 26

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	2021 R	2020 R
1.3	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Reconciliation of fair value		
	Balance as at 1 July	**865177346**	**771104895**
	Disposal	(270000)	(239000)
	Fair value adjustment	61821762	94311451
	Carrying value as at 30 June	**926729108**	**865177346**

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 2021. 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 comparitive sales method of valuation, based on the active market values in the area.

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 increase in property prices.

There are no contractual obligations on Investment Property.

1.4 HERITAGE ASSETS

1 July 2020 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2020	**4473475**	**26000**	**10000**	**4509475**
Cost	4473475	26000	10000	4509475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values at 30 June 2021	**4473475**	**26000**	**10000**	**4509475**
Cost	4473475	26000	10000	4509475
Accumulated Depreciation	-	-	-	-

30 June 2020 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2019	**4473475**	**26000**	**10000**	**4509475**
Cost	4473475	26000	10000	4509475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values of disposals	-	-	-	-
Carrying Values at 30 June 2020	**4473475**	**26000**	**10000**	**4509475**
Cost	4473475	26000	10000	4509475
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	2021 R	2020 R
2	**INVENTORY**		
	Consumable Stores – at Cost	7267712	8436789
	Inventory - Disaster Management	-	26020
	Unsold water - at Cost	134168	146139
	Total Inventory	**7401880**	**8608948**

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 26 036 (2020: Inventory surplus of R 49 424) have been accounted during the period under review.

Included in consumable stock, is slow moving stock (stock showing no movement for the last 365 days) amounting to R 892 063 (2020: R 712 552).

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.

3 TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

<u>As at 30 June 2021</u>	Gross Balances	Provision for Bad Debts	Net Balance
Trade receivables from Exchange Transactions	173500104	(96058676)	77441428
Trade receivables from Non-Exchange Transactions	40280242	(32427205)	7853037
Total Trade Receivables From Exchange and Non-Exchange Transactions	**213780345**	**(128485881)**	**85294464**

Trade Receivables from Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Exchange Debtors	152648422	(96058676)	56589745
Sundry Debtors	419532	-	419532
Provision for income not yet billed	20432151	-	20432151
Total Trade Receivables from Exchange Transactions	**173500104**	**(96058676)**	**77441428**

Note	Description	2021 R	2020 R

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Non-Exchange Debtors	31588379	(25344905)	6243475
Sundry Debtors	1215113	-	1215113
Plus: Traffic Debtors	7476750	(7082300)	394449
Total Trade Receivables from Non-Exchange Transactions	**40280242**	**(32427205)**	**7853037**

TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2020	Gross Balances	Provision for Bad Debts	Net Balance
Trade receivables from Exchange Transactions	147763205	(62465142)	85298062
Balance Previously Reported	149890179	(62465142)	87425037
Correction of Error - refer to note 35.02	(2126975)	-	(2126975)
Trade receivables from Non-Exchange Transactions	37732625	(22177137)	15555489
Total Trade Receivables From Exchange and Non-Exchange Transactions	**185495830**	**(84642279)**	**100853551**

Trade receivables from Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Exchange Debtors	126005487	(62465142)	63540345
Sundry Debtors	706658	-	706658
Provision for income not yet billed	21051060	-	21051060
Balance Previously Reported	23178034	-	23178034
Correction of Error - refer to note 35.02	(2126975)	-	(2126975)
Total Trade Receivables from Exchange Transactions	**147763205**	**(62465142)**	**85298062**

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debt R	Net Balance R
Total Non-Exchange Debtors	23308690	(12662885)	10645805
Sundry Debtors	4504532	-	4504532
Plus: Traffic Debtors	9919403	(9514251)	405152
Total Trade Receivables From Exchange and Non-Exchange Transactions	**37732625**	**(22177137)**	**15555489**

Note	Description	2021 R	2020 R

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

Ageing of Receivables from Exchange Transactions:

Electricity: Ageing

	Current (0 - 30 days)	26820953	14617444
	31 - 60 Days	972202	651773
	61 - 90 Days	615249	485233
	91 - 120 Days	331183	324284
	+ 120 Days	3214096	1836551
	Total	31953683	17915284

Water: Ageing

	Current (0 - 30 days)	11856970	6794289
	31 - 60 Days	2372288	870690
	61 - 90 Days	1389099	754832
	91 - 120 Days	872425	643593
	+ 120 Days	18794787	15764973
	Total	35285570	24828377

Refuse: Ageing

	Current (0 - 30 days)	2921991	3125934
	31 - 60 Days	1128499	1409279
	61 - 90 Days	1317471	1113378
	91 - 120 Days	1055117	1038615
	+ 120 Days	28595344	21639525
	Total	35018421	28326732

Sewerage: Ageing

	Current (0 - 30 days)	3186987	3131013
	31 - 60 Days	975767	966881
	61 - 90 Days	1007851	791186
	91 - 120 Days	799610	754130
	+ 120 Days	20339820	15081217
	Total	26310035	20724427

VAT: Ageing

	Current (0 - 30 days)	6966887	4167514
	31 - 60 Days	632478	620564
	61 - 90 Days	693763	487574
	91 - 120 Days	512724	428752
	+ 120 Days	10851019	8027411
	Total	19656871	13731815

Note	Description	2021 R	2020 R
	Other: Ageing		
	Current (0 - 30 days)	3507039	2470284
	31 - 60 Days	1261051	591218
	61 - 90 Days	912335	454882
	91 - 120 Days	1318139	418494
	+ 120 Days	22311879	16543974
	Total	29310443	20478852
	Total: Ageing		
	Current (0 - 30 days)	55260827	34306479
	31 - 60 Days	7342285	5110405
	61 - 90 Days	5935768	4087085
	91 - 120 Days	4889198	3607868
	+ 120 Days	104106945	78893652
	Total	177535023	126005487

The total ageing does not include the provision for income not yet billed of R 20 432 151 (2020: R 21 051 060).

Ageing of Receivables from Non-Exchange Transactions:

Note	Description	2021 R	2020 R
	Rates: Ageing		
	Current (0 - 30 days)	6784693	6406507
	31 - 60 Days	942059	583728
	61 - 90 Days	730877	475750
	91 - 120 Days	589776	422965
	+ 120 Days	22204271	15419740
	Total	31251677	23308690

The ageing does not include sundry debtors of R 1 215 113 (2020: R 4 504 532) and traffic fines of R 7 476 750 (2020: R 9 919 403).

Payments received are being prioritised in the following order:

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

Note	Description	2021 R	2020 R
	Reconciliation of the Provision for Impairment		
	Balance at beginning of the year	84642279	71188115
	Receivables from Exchange Transactions	62465142	48713692
	Receivables from Non-Exchange Transactions	22177137	22474423
	Provision for bad debt	43843602	13454164
	Receivables from Exchange Transactions	33593534	13751450
	Receivables from Non-Exchange Transactions	10250068	(297286)
	Balance at the end of the year	128485881	84642279
	Receivables from Exchange Transactions	96058676	62465142
	Receivables from Non-Exchange Transactions	32427205	22177137

Receivables from Exchange Transactions are billed monthly. No interest is charged on Receivables until the next billing period 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 period 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.

4 OPERATING LEASE ASSET

		2021 R	2020 R
	Balance at the beginning of the period	141921	150993
	Operating Lease Revenue effected	(36735)	(9072)
	Total Operating Lease Asset	**105186**	**141921**

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 period.

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:

Note	Description	2021 R	2020 R
	Up to 1 year	65085	36735
	2 to 5 years	40101	65085
	More than 5 years	-	40101
	Total Operating Lease Arrangements	**105186**	**141921**

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

Note	Description	2021 R	2020 R
5	**CASH AND CASH EQUIVALENTS**		
	Cashier's Float	3640	3640
	Petty Cash	2000	2000
	Cash on Hand	87957	75361
	Short-Term Investments qualifying as Cash and Cash Equivalents	22841765	28439589
	Primary Bank Account - ABSA Bank Limited	3167684	7584427
	Cash book balance of traffic account	621325	895950
	Total Cash and Cash Equivalents	**26724371**	**37000967**

<u>Current Account (Primary Bank Account)</u>

ABSA Bank Limited - Upington Branch: Account Number 22-4000-0051

	2021	2020
Cash Book Balance at Beginning of Period	7584427	(20509457)
Cash Book Balance at End of Period	3167684	7584427
Bank Statement Balance at Beginning of Period	10769087	3848494
Bank Statement Balance at End of Period	1907617	10769087

The Municipality does not have any overdrawn current account facilities with its banker as at 30 June 2021.

<u>Current Account (Traffic Bank Account)</u>

ABSA Bank Limited - Upington Branch: Account Number 40-8511-2448

	2021	2020
Cash Book Balance at Beginning of Period	895950	468804
Cash Book Balance at End of Period	621325	895950
Bank Statement Balance at Beginning of Period	895950	447722
Bank Statement Balance at End of Period	619050	895950

Note	Description		2021 R	2020 R
	Investments qualifying as Cash and Cash Equivalents:			
	Institution	**Account Number**		
	ABSA Bank	93-5341-7339	11973516	23897890
	Investec Bank	1100-528419-623	4732190	4541698
	Grindrod Bank	11000588044	2684907	-
	Nedbank	03/7662005348/ 000025	3451153	
			22841765	**28439589**
	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		1341700	-
	Total Unpaid Conditional Grants and Receipts		**1341700**	**-**
7	**NON-CURRENT BORROWINGS**			
	Annuity Loans		82153476	94330203
	Less : Current portion transferred to current liabilities		(11040759)	(12141044)
	Total Non-Current Borrowings		**71112718**	**82189160**
	No new loans were raised for the periods under review.			
	(Refer to Appendix A for more detail on long-term liabilities)			

Note	Description	2021 R	2020 R
8	**NON-CURRENT EMPLOYEE BENEFITS**		
	Post Retirement Medical Benefits	106100000	94123681
	Long-Service Awards	13095000	11767185
	Total Non-current Employee Benefits	**119194999**	**105890865**
8.1	**POST RETIREMENT MEDICAL BENEFITS**		
	Balance 1 July	97338607	100037863
	Service Cost	4881274	4619560
	Interest Cost	12952423	9352187
	Expenditure for the year	(3981960)	(3325701)
	Actuarial (Gain)	(1332344)	(13345303)
		109858000	97338607
	Less: Transfer of Current Portion	(3758000)	(3214926)
	Net Post-Employment Health Care Benefit Liability	**106100000**	**94123681**
8.2	**LONG SERVICE AWARDS**		
	Balance 1 July	13456327	14115205
	Service Cost	1254098	1333849
	Interest Cost	1011463	1061970
	Expenditure for the year	(2630951)	(2769597)
	Actuarial (Gain) / Loss	2014063	(285100)
		15105000	13456327
	Less: Transfer of Current Portion	(2010000)	(1689142)
	Net Long Service Awards Liability	**13095000**	**11767185**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance 1 July	110794933	114153068
	Service Cost	6135372	5953409
	Interest Cost	13963886	10414157
	Expenditure for the year	(6612911)	(6095298)
	Actuarial (Gain)	681719	(13630403)
		124962999	110794933
	Less: Transfer of Current Portion	(5768000)	(4904068)
	Net Total Non-Current Employee Benefit	**119194999**	**105890865**

Post Retirement Benefits

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:

Note	Description	2021 R	2020 R
	- In-service (employees) members	427	438
	- In-service (employee) non-members	468	499
	- Continuation members (e.g. Retirees, widows, orphans)	88	82
	Total	**983**	**1019**
	The liability in respect of past service has been estimated to be as follows:		
	- In-service members	59113000	49059129
	- In-Service non-members	6248000	9041976
	- Continuation members	44497000	39237502
		109858000	97338607

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

	2021 R millions	2020 R millions	2019 R millions	2018 R millions	6 August 2016 - 30 June 2017 2017 R millions
Members	109.858	97.339	100.038	90.356	93.822
Total Liability	**109.858**	**97.339**	**100.038**	**90.356**	**93.822**

Experience adjustments were calculated as follows:

	2021 R millions	2020 R millions
Liabilities: (Gain) / Loss	(16.494)	7.572

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

	2019 R millions	2018 R millions	6 August 2016 - 30 June 2017 2017 R millions
Liabilities: (Gain) / Loss	2.032	(18.565)	4.948

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.

Note	Description	2021 R	2020 R
	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
- Hosmed
- LA Health
- Keyhealth
- Samwumed

Key actuarial assumptions used:

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

Rate of interest

	2021	2020
Discount rate	10.21%	13.53%
Consumer Price Inflation	5.35%	7.74%
Health Care Cost Inflation Rate	6.85%	9.24%
Net Effective Discount Rate	3.14%	3.93%
Maximum Subsidy Inflation Rate	4.76%	6.63%
Net-of-maximum--subsidy-inflation discount rate	5.20%	4.45%

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 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:

	2021	2020
Present value of fund obligations	109858000	97338607
Net liability/(asset)	**109858000**	**97338607**

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

	2021	2020
Balance 1 July	97338607	100037863
Contribution for the year	4881274	4619560
Interest Cost	12952423	9352187
Expenditure for the year	(3981960)	(3325701)
Actuarial (Gain)	(1332344)	(13345303)
	109858000	97338607
Less: Transfer of Current Portion	(3758000)	(3214926)
Net Post-Employment Health Care Benefit Liability	**106100000**	**94123681**

Sensitivity Analysis on the Accrued Liability	**In-Service Members and**	**Continuation**

Note	Description		2021 R	2020 R
	Assumption	**Non-members liability R millions**	**members liability R millions**	**Total liability R millions**
	Central Assumptions	65.361.	44.497.	109.858.

The effect of movements in the assumptions are as follows:

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	109.858	-
Health Care Inflation	+ 1%	117.009	7%
Health Care Inflation	- 1%	100.432	-9%
Discount Rate	+ 1%	96.438	-12%
Discount Rate	- 1%	126.524	15%
Post-retirement mortality	-1 year	107.194	-2%
Post-retirement mortality	-1 year	112.480	2%
Average retirement age	-1 year	115.210	5%
Continuation of membership at retirement	-10%	101.491	-8%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2021

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		4.8813	12.9524	17.8337	
Health Care Inflation	+ 1%	5.8642	14.8210	20.6853	16%
Health Care Inflation	- 1%	4.0958	11.3685	15.4643	-13%
Discount Rate	+ 1%	4.1663	12.3063	16.4726	-8%
Discount Rate	- 1%	5.7784	13.6411	19.4196	9%
Post-retirement mortality	-1 year	4.9896	13.2718	18.2614	2%
Average retirement age	-1 year	5.1656	13.6904	18.8559	6%
Continuation of membership at retirement	-10%	4.3931	12.1663	16.5595	-7%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2022

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		5.1910	11.0290	16.2200	
Health Care Inflation	+ 1%	5.6270	11.7590	17.3860	7%
Health Care Inflation	- 1%	4.5830	10.0680	14.6510	-10%
Discount Rate	+ 1%	4.3770	10.6060	14.9830	-8%

Note	Description				2021 R	2020 R
	Discount Rate	- 1%	6.2290	11.4840	17.7130	9%
	Post-retirement mortality	-1 year	5.0860	10.7580	15.8440	-2%
	Average retirement age	-1 year	5.2910	11.2970	16.5880	2%
	Continuation of membership at retirement	-10%	4.5330	10.1750	14.7080	-9%

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 acturial gain / loss items.

Long Service Bonuses **Employees**

The Long Service Bonus plans are defined benefit plans

	2021	2020
As at year end, the following number of employees were eligible for Long Service Bonuses	890	933

Rate of interest

	2021	2020
Discount Rate	8.89%	8.02%
CPI	4.71%	3.01%
General Increase Rate	5.71%	4.01%
Net Discount Rate	3.01%	3.86%

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

	2021	2020
Present value of fund obligations	15105000	13456327
Net liability	**15105000**	**13456327**

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

	2021 R millions	2020 R millions	2019 R millions	2018 R millions	6 August 2016 - 30 June 2017 2017 R millions
Members	15.105	13.456	14.115	14.809	14.057
Total Liability	**15.105**	**13.456**	**14.115**	**14.809**	**14.057**

	2021 R millions	2020 R millions
Experience adjustments were calculated as follows:		

Note	Description	2021 R	2020 R
	Liabilities: (Gain) / Loss	1.443	0.836

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

	2019 R millions	2018 R millions	6 August 2016 - 30 June 2017 2017 R millions
Liabilities: (Gain) / Loss	1.477	(0.033)	1.016

	2021	2020
Balance 1 July	13456327	14115205
Contribution for the year	1254098	1333849
Interest Cost	1011463	1061970
Expenditure for the year	(2630951)	(2769597)
Actuarial (Gain)	2014063	(285100)
	15105000	13456327
Less: Transfer of Current Portion	(2010000)	(1689142)
Net Long-Service Award Liability	**13095000**	**11767185**

Sensitivity Analysis on the Accrued Liability

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	15.105	-
General earnings inflation	+ 1%	15.919	5%
General earnings inflation	- 1%	14.356	-5%
Discount rate	+ 1%	14.302	-5%
Discount rate	- 1%	15.995	6%
Average retirement age	+2 yrs	17.019	13%
Average retirement age	-2 yrs	13.179	-13%
Withdrawal rates	x2	12.192	-19%
Withdrawal rates	x0.5	17.076	13%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2021

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		1.2541	1.0115	2.2656	
General Earnings Inflation	1%	1.3459	1.0763	2.4221	7%
General Earnings Inflation	-1%	1.1711	0.9521	2.1233	-6%

Note	Description				2021 R	2020 R
	Discount Rate	1%	1.1748	1.0741	2.2488	-1%
	Discount Rate	-1%	1.3432	0.9402	2.2834	1%
	Average retirement age	+2 years	1.3879	1.1480	2.5359	12%
	Average retirement age	-2 years	1.1166	0.8769	1.9934	-12%
	Withdrawal Rate	x0.5	1.4672	1.1470	2.6142	15%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2022

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		1.3960	1.2560	2.6520	
General Earnings Inflation	1%	1.4950	1.3280	2.8230	6%
General Earnings Inflation	-1%	1.3060	1.1890	2.4950	-6%
Discount Rate	1%	1.3130	1.3180	2.6310	-1%
Discount Rate	-1%	1.4890	1.1850	2.6740	1%
Average retirement age	+2 years	1.5580	1.4250	2.9830	12%
Average retirement age	-2 years	1.2300	1.0860	2.3160	-13%
Withdrawal Rate	x2	1.0350	0.9960	2.0310	-23%
Withdrawal Rate	x0.5	1.6550	1.4320	3.0870	16%

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 acturial gain / loss items.

Note	Description	2021 R	2020 R
9	**NON-CURRENT PROVISIONS**		
	Landfill Site - Environmental Rehabilitation	68880963	60560802
	Quarries - Environmental Rehabilitation	42055982	37347855
	Total Non-Current Provisions	**110936945**	**97908657**
9.1	**Landfill Site - Environmental rehabilitation**		
	Balance beginning of the period	85400058	82456067
	Change in landfill closure provision	5868547	2943991
		91268605	85400058
	Less: Transfer of Current Portion	(22387642)	(24839256)
	Balance at the end of the period	**68880963**	**60560802**

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

	Askham Landfill Site	5085561	4474682

Note	Description	2021 R	2020 R
	De Duine Landfill Site	44760998	39386592
	Groot Mier Landfill Site	4330177	4339197
	Leerkrans Landfill Site	4928821	5268336
	Loubos Landfill Site	4927531	5085267
	Noenieput Landfill Site	8155185	7550080
	Philandersbron Landfill Site	5193338	5464021
	Rietfontein Landfill Site	5465535	5308266
	Swartkop Landfill Site	3747715	4312921
	Welkom Landfill Site	4673744	4210696
	Total Landfill site rehabilitation	**91268605**	**85400058**

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.

Key financial assumptions used for 30 June 2021:

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	6.03%	9.94%	0.00%
Loubos Landfill Site	6.03%	9.94%	0.00%
Swartkopdam Landfill Site	6.03%	9.94%	0.00%
De Duine Landfill Site	6.03%	9.94%	0.00%
Noenieput Landfill Site	6.03%	9.94%	0.00%
Welkom Landfill Site	6.03%	9.94%	0.00%
Groot Mier Landfill Site	6.03%	9.94%	0.00%
Philandersbron Landfill Site	6.03%	9.94%	0.00%
Leerkrans Landfill Site	6.03%	9.94%	0.00%
Rietfontein Landfill Site	6.03%	9.94%	0.00%

Key financial assumptions used for 30 June 2020:

Assumptions

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	6.61%	11.28%	0.00%
Loubos Landfill Site	6.61%	9.64%	0.00%
Swartkopdam Landfill Site	6.61%	9.64%	0.00%
De Duine Landfill Site	6.61%	9.64%	0.00%
Noenieput Landfill Site	6.61%	9.64%	0.00%
Welkom Landfill Site	6.61%	9.64%	0.00%
Groot Mier Landfill Site	6.61%	9.64%	0.00%
Philandersbron Landfill Site	6.61%	9.64%	0.00%
Leerkrans Landfill Site	6.61%	9.64%	0.00%
Rietfontein Landfill Site	6.61%	9.64%	0.00%

9.2 Quarries - Environmental rehabilitation

	2021 R	2020 R
Balance beginning of the period	42789712	41136567
Change in quarry closure provision	3409084	1653145
	46198796	42789712
Less: Transfer of Current Portion	(4142814)	(5441857)
Balance at the end of the period	**42055982**	**37347855**

Note	Description	2021 R	2020 R
	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.		
	Leseding Quarry	12623640	11686391
	Spitskop Quarry	27589364	25541025
	Upington Quarry	5450723	5045990
	Rietfontein 1 Quarry	264059	254799
	Rietfontein 2 Quarry	271011	261508
	Total Quarries rehabilitation	**46198797**	**42789713**

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.

Key financial assumptions used for 30 June 2021:

	CPI	Discount Rate	Risk Allowance
Leseding Quarry	6.03%	9.94%	0.00%
Spitskop Quarry	6.03%	9.94%	0.00%
Upington Quarry	6.03%	9.94%	0.00%
Rietfontein 1 Quarry	6.03%	9.94%	0.00%
Rietfontein 2 Quarry	6.03%	9.94%	0.00%

Key financial assumptions used for 30 June 2020:

	CPI	Discount Rate	Risk Allowance
Leseding Quarry	6.61%	11.28%	0.00%
Spitskop Quarry	6.61%	11.28%	0.00%
Upington Quarry	6.61%	11.28%	0.00%
Rietfontein 1 Quarry	6.61%	11.28%	0.00%
Rietfontein 2 Quarry	6.61%	11.28%	0.00%

Note	Description	2021 R	2020 R
10	**CONSUMER DEPOSITS**		
	Electricity and Water	11597290	10600224
	Sundry	5834716	5278931
	Total Consumer Deposits	**17432006**	**15879155**
	Guarantees Held In Lieu of Electricity and Water Deposits	**265745**	**265745**

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.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description	2021 R	2020 R
11	**PROVISIONS**		
	Performance Bonus	979578	877283
	Leave Provision	34293400	32305928
	Current portion of Non-Current Provisions	26530456	30281113
	Total Provisions	**61803434**	**63464324**
	Performance bonuses		
	Balance beginning of the period	877283	866260
	Performance bonuses paid	(767232)	(747418)
	Reversal of performance bonus	(110051)	-
	Contributions	979578	758441
	Balance at the end of the period	**979578**	**877283**
	Leave Provision		
	Balance beginning of the period	32305928	26215383
	Leave payouts	(749248)	(1752471)
	Contribution	2736720	7843017
	Balance at the end of the period	**34293400**	**32305928**

Note	Description	2021 R	2020 R
12	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	50222115	87025883
	Payments Received in Advance	11587294	7249649
	Retentions	5326689	7884869
	Unidentified Deposits	1274584	995464
	Other Creditors	14934434	12277587
	Balance Previously Reported		12089524
	Correction of Error - refer to note 35.03		188064
	Leave Accrual	1719078	1803120
	Staff Bonuses	9669387	9537058
	Total Trade and Other Payables from Exchange Transactions	**94733579**	**126773630**

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

The average credit period 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

Description	2021 R	2020 R
Balance beginning of the period	1803120	1568349
Contribution	-	249338
Reversal of Provision	(84042)	(14567)
Balance at the end of the period	**1719078**	**1803120**

Note	Description	2021 R	2020 R
	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 payouts are done on basic salary.		
	Staff Bonuses		
	Balance beginning of the period	9537058	9024405
	Bonus Payments	(16628752)	(15815903)
	Contributions	16761081	16328555
	Balance at the end of the period	**9669387**	**9537058**
	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	2021 R	2020 R
13	**UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
13.1	***Conditional Grants From Other Spheres of Government***	**32953487**	**20709970**
	Department of Economic Development and Tourism	663281	816435
	Equitable Share	300943	-
	Extended Public Work Programme - National	761737	1218600
	Other	50000	50000
	Housing Grant	400000	-
	Library Grant	166400	276474
	Municipal Infrastructure Grant	-	2426123
	Neighbourhood Development Partnership Grant	16788035	8200000
	Integrated National Electrification Programme	4669700	5120174
	Water Service Infrastructure Grant	9153390	2602165
	Total Unspent Conditional Grants and Receipts	**32953487**	**20709970**
	Refer to note 17 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		
14	**TAXES**		
	VAT (Receivable) / Payable	11328233	7471072
	Balance Previously Reported		7538348
	Correction of Error - refer to note 35.04		(67277)
	Total Taxes	**11328233**	**7471072**
	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	2021 R	2020 R
15	**ACCUMULATED SURPLUS**		
	Accumulated surplus / (deficit)	2203238752	2163290032
	Balance Previously Reported		2170032713
	Correction of Error - refer to note 35.05		(6742681)
	Total Accumulated Surplus	**2203238752**	**2163290032**

Note	Description	2021 R	2020 R
16	**PROPERTY RATES**		
	General Rates		
	Total Assessment Rates	118949849	118079639
	Less: Revenue Foregone	(6295501)	(11735593)
	Total Property Rates	**112654348**	**106344046**
	Valuations	**2021/06/30 R 000's**	**2020/06/30 R 000's**
	Residential & Commercial	7076025	6174755
	Agricultural	6042407	5500831
	State	794573	618220
	PSI	33563	27762
	Non Rateable	725529	665475
	Total Property Valuations	**14672097**	**12987043**

The Section 12 Notice, per Provincial Gazette dated 25 July 2016, No. 2030 stated that:

Valuations on land and buildings are generally performed every four years, except where the MEC granted excemption for additional years. The general valuation came into effect on 1 July 2020. A general rate of R 0.0122056 (2020: R 0.0129847).

Note	Description	2021 R	2020 R
17	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Government Grants and Subsidies - Operating	108016465	101420152
	Government Grants and Subsidies - Capital	43412820	53087293
	Balance Previously Reported		53996464
	Correction of Error - refer to note 35.09		(909171)
	Donations	8983795	909171
	Balance Previously Reported		-
	Correction of Error - refer to note 35.09		909171
	Total Government Grants, Donations and Subsidies	**160413081**	**155416616**
	A Esterhuizen	2115	-
	BVI Engineering	40810	-
	Department of Economic Development and Tourism	153154	2637657
	Department of Environmental Affairs	-	100000
	Department of Public Works	6199544	-
	Extended Public Work Programme - National	1489863	218400
	Equitable Share	103689057	84894715
	Financial Management Grant	3000000	3000000
	Housing Subsidy	-	650000
	Integrated National Electrification Programme	8250473	12079826
	Kalahari-Oos Watergebruikersvereniging	2724706	-
	LG Seta Discretionary Grant	-	34000
	Marko Sweiswerke	11900	-
	Municipal Demarcation Transition Grant	-	29672

Note	Description	2021 R	2020 R
	Municipal Disaster Relief Grant	-	268000
	Municipal Infrastructure Grant	22004822	32823492
	Municipal Infrastructure Service Agents	-	865490
	Municipal Systems Improvement Grant	-	1055000
	Neighbourhood Development Partnership Grant	1411965	-
	Orange River Cellars	-	29281
	Overrox Trading 55 CC	-	14400
	Provincial	2981176	4529226
	Thap3lom General Trade CC	4720	-
	Water Service Infrastructure Grant	8448775	12187457
	Total Government Grants and Subsidies	**160413081**	**155416616**
17.01	***Equitable Share***		
	Balance unspent at beginning of year	-	-
	Current year receipts	103990000	84894715
	Conditions met - transferred to revenue	(103689057)	(84894715)
	Conditions still to be met - transferred to liabilities	**300943**	**-**

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.

Note	Description	2021 R	2020 R
17.02	***Integrated National Electrification Programme***		
	Balance unspent at beginning of year	5120174	-
	Current year receipts	7800000	17200000
	Conditions met - transferred to revenue	(8250473)	(12079826)
	Conditions still to be met - transferred to liabilities	**4669700**	**5120174**

This grant was used for electrical connections in previously disadvantaged areas.

Note	Description	2021 R	2020 R
17.03	***Provincial Grants***		
	Balance unspent at beginning of year	276474	1875700
	Current year receipts	2871102	2930000
	Conditions met - transferred to revenue	(2981176)	(4529226)
	Conditions still to be met - transferred to liabilities	**166400**	**276474**

The grant was utilised for the upgrading of library infrastructure and equipment, as well as operating expenditure.

Note	Description	2021 R	2020 R
17.04	***Municipal Infrastructure Grant***		
	Balance unspent at beginning of year	2426123	7813615
	Current year receipts	19990000	34090000
	Roll over not approved	(1753000)	(6654000)
	Conditions met - transferred to revenue	(22004822)	(32823492)
	Conditions still to be met - transferred to assets	**(1341700)**	**2426123**

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

R 1 753 000 (2020: R 6 654 000) of the roll-over request was not approved.

Note	Description	2021 R	2020 R
17.05	***Housing***		
	Balance unspent at beginning of year	-	-
	Current year receipts	400000	650000
	Conditions met - transferred to revenue	-	(650000)
	Conditions still to be met - transferred to liabilities	**400000**	**-**

The Housing Grant is allocated to municipalities to provide the housing function on behalf of Provincial Government.

Note	Description	2021 R	2020 R
17.06	***Water Service Infrastructure Grant***		
	Balance unspent at beginning of year	2602165	11884621
	Current year receipts	15000000	8600000
	Roll over not approved	-	(5695000)
	Conditions met - transferred to revenue	(8448775)	(12187457)
	Conditions still to be met - transferred to liabilities	**9153390**	**2602165**

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.

R 5 695 000 of the roll-over request was not approved.

Note	Description	2021 R	2020 R
17.07	***Financial Management Grant***		
	Balance unspent at beginning of year	-	-
	Current year receipts	3000000	3000000
	Conditions met - transferred to revenue	(3000000)	(3000000)
	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	2021 R	2020 R
17.08	***Other***		
	Balance unspent at beginning of year	50000	50000
	Other transfers	-	-
	Conditions still to be met - transferred to liabilities	**50000**	**50000**

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

Note	Description	2021 R	2020 R
17.09	***Extended Public Work Programme - National***		
	Balance unspent at beginning of year	1218600	-
	Current year receipts	1033000	1437000
	Conditions met - transferred to revenue	(1489863)	(218400)
	Conditions still to be met - transferred to liabilities	**761737**	**1218600**

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

Note	Description	2021 R	2020 R
17.10	***Kalahari-Oos Watergebruikersvereniging***		
	Balance unspent at beginning of year	-	-
	Current year receipts	2724706	-
	Conditions met - transferred to revenue	(2724706)	-
	Conditions still to be met	**-**	**-**

A donation was received for capital expenditure in water reticulation and production.

Note	Description	2021 R	2020 R
17.11	**Energy Efficiency and Demand Side Management Grant**		
	Balance unspent at beginning of year	-	1054715
	Current year receipts	-	-
	Roll over not approved	-	(1054715)
	Conditions met - transferred to revenue	-	-
	Conditions still to be met	**-**	**-**

To provide subsidies to municipalities to implement Energy Efficiency and Demand Side Management initiatives within municipal infrastructure, in order to reduce electricity consumption and improve energy efficiency.

R 1 054 715 of the roll-over request was not approved.

Note	Description	2021 R	2020 R
17.12	**Marko Sweiswerke**		
	Balance unspent at beginning of year	-	-
	Current year receipts	11900	-
	Conditions met - transferred to revenue	(11900)	-
	Conditions still to be met	**-**	**-**
	Donation received for a community assets at Disa Park.		
17.13	**Municipal Demarcation Transition Grant**		
	Balance unspent at beginning of year	-	29672
	Conditions met - transferred to revenue	-	(29672)
	Conditions still to be met	**-**	**-**
	A grant was received by National Treasury to cover costs which arise from the merger of //Khara Hais Municipality and Mier Municipality.		
17.14	**Municipal Systems Improvement Grant**		
	Balance unspent at beginning of year	-	1055000
	Conditions met - transferred to revenue	-	(1055000)
	Conditions still to be met	**-**	**-**
	The Municipal Systems Improvement Grant is allocated to municipalities to assist in building in-house capacity to perform their functions and to improve and stabilise municipal systems.		
17.15	**Neighbourhood Partnership Development Grant**		
	Balance unspent at beginning of year	8200000	-
	Current year receipts	10000000	8200000
	Conditions met - transferred to revenue	(1411965)	
	Conditions still to be met - transferred to liabilities	**16788035**	**8200000**
	The Neighbourhood Development Partnership Grants supports municipalities in developing and implementing urban network plans.		
17.16	**Municipal Disaster Relief Grant**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	268000
	Conditions met - transferred to revenue	-	(268000)
	Conditions still to be met	**-**	**-**
	The funding is meant to augment the resources fo the municipality with regard to the COVID-19 Pandemic.		
17.17	**Department of Economic Development and Tourism**		
	Balance unspent at beginning of year	816435	1754092
	Current year receipts	-	1700000
	Conditions met - transferred to revenue	(153154)	(2637657)
	Conditions still to be met - transferred to liabilities	**663281**	**816435**
	The grant is utilised for the construction of infrastructure in terms of the conditions of the grant.		
17.18	**Department of Environmental Affairs**		
	Balance unspent at beginning of year	-	100000
	Conditions met - transferred to revenue	-	(100000)
	Conditions still to be met	**-**	**-**
	The grant is utilised for awareness to promote a cleaner town.		

Note	Description	2021 R	2020 R
17.19	**A Esterhuizen**		
	Balance unspent at beginning of year	-	-
	Current year receipts	2115	-
	Conditions met - transferred to revenue	(2115)	-
	Conditions still to be met	**-**	**-**
	Donation received for one watermeter and the installation thereof.		
17.20	**BVI Engiveering**		
	Balance unspent at beginning of year	-	-
	Current year receipts	40810	-
	Conditions met - transferred to revenue	(40810)	-
	Conditions still to be met	**-**	**-**
	Donation received for two V750 pumps.		
17.21	**Department of Public Works**		
	Balance unspent at beginning of year	-	-
	Current year receipts	6199544	-
	Conditions met - transferred to revenue	(6199544)	-
	Conditions still to be met	**-**	**-**
	Donation received for two paving projects: Beautification of Entrance to Upington and DKM: Paving Project.		
17.22	**Thap3lom General Trade CC**		
	Balance unspent at beginning of year	-	-
	Current year receipts	4720	-
	Conditions met - transferred to revenue	(4720)	-
	Conditions still to be met	**-**	**-**
	Donation received for pipes as part of capital project.		
17.23	**LG Seta Discretionary Grant**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	34000
	Conditions met - transferred to revenue	-	(34000)
	Conditions still to be met	**-**	**-**
	Funding received for training.		
17.24	**Municipal Infrastructure Service Agents**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	865490
	Conditions met - transferred to revenue	-	(865490)
	Conditions still to be met	**-**	**-**
	Donation received for to install to boreholes to supply water to Kalksloot and Swartkopdam.		
17.25	**Orange River Cellars**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	29281
	Conditions met - transferred to revenue	-	(29281)
	Conditions still to be met	**-**	**-**
	Donation received for twenty black steel refuse bins.		

Note	Description	2021 R	2020 R
17.26	**Overrox Trading 55 CC**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	14400
	Conditions met - transferred to revenue	-	(14400)
	Conditions still to be met	**-**	**-**
	Donation received for sixteen road signs and poles.		
18	**FINES, PENALTIES AND FORFEITS**		
	Fines	4017026	4654555
	Court Traffic Fines	4855	14205
	Illegal Connections	180950	112047
	Law Enforcement Fines	13959	20375
	Municipal Traffic Fines	3815020	4501688
	Overdue Books Fines	2241	6240
	Forfeits	1341160	299820
	Total Fines, Penalties and Forfeits	**5358185**	**4954375**
19	**LICENCES AND PERMITS**		
	Market Porters	231053	149704
	Road and Transport Licences	2177721	1666498
	Trading Licences	10	181
	Total Licences and Permits	**2408784**	**1816383**
20	**OPERATIONAL REVENUE**		
	Administrative Handling Fees	120126	78360
	Advertisements	-	150
	Bad Debts Recovered	243356	-
	Breakages and Losses Recovered	535880	13133
	Collection Charges	6251	
	Commission	545964	857911
	Discounts and Early Payments	4333	22148
	Incidental Cash Surpluses	3463	20174
	Inspection Fees	46861	165318
	Insurance Refund	238869	35390
	Recovery of Infrastructure Maintenance	1761	64152
	Registration Fees	1598	-
	Request for Information	23199	16984
	Skills Development Levy Refund	437985	488155
	Staff Recoveries	536047	24122
	Total Operational Revenue	**2745692**	**1785998**
21	**RENTAL FROM FIXED ASSETS**		
	Investment Property	4729451	4896303
	Property, Plant and Equipment	253224	2176458
	Total Rental from Fixed Assets	**4982675**	**7072761**

Note	Description	2021 R	2020 R
22	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Academic Services	1118	-
	Administrative Handling Fees	-	333
	Advertisements	1842	-
	Application Fees for Land Usage	115102	120362
	Building Plan Approval	945424	627265
	Camping Fees	-	200791
	Cemetry and Burial	300897	198656
	Clearance Certificates	106349	83190
	Development Charges	-	-
	Encroachment Fees	70510	73769
	Entrance Fees	-	952315
	Escort Fees	-	3135
	Exempted Parking	1086	2348
	Fire Services	169102	16366
	Legal Fees Recovered	8440	-
	Occupation Certificates	-	5912
	Parking Fees	-	481
	Photocopies and Faxes	14751	30209
	Sale of Consumables	229012	402317
	Stone and Gravel	55552	36080
	Sub-Division and Consolidation Fees	21304	24866
	Town Planning and Servitudes	5164902	5372650
	Traffic Control	24300	14324
	Total Sale of Goods and Rendering of Services	**7229693**	**8165369**

The amounts disclosed above for Operational Revenue and Sale of Goods and Redering 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	2021 R	2020 R
23	**SERVICE CHARGES**		
	Sale of Electricity	319354425	308895963
	Prepaid Electricity Sales	118458174	113828797
	Balance Previously Reported		114013528
	Correction of Error - refer to note 35.11		(184731)
	Other Electricity Sales	1990192	1723252
	Metered Electricity Sales	206075959	199974994
	Balance Previously Reported		201815096
	Correction of Error - refer to note 35.11		(1840102)
	Cost of Free Basic Services - Indigents	(7169900)	(6631080)
	Total Sale of Water	60762040	61283871
	Metered Water Sales	55658145	57700856
	Balance Previously Reported		57987728
	Correction of Error - refer to note 35.11		(286873)
	Prepaid Water Sales	1875962	2356788
	Balance Previously Reported		2360121
	Correction of Error - refer to note 35.11		(3333)
	Other Water Sales	7199424	4845593
	Cost of Free Basic Services - Indigents	(3971490)	(3619365)
	Total Refuse Removal	37027850	35553500
	Refuse Removal	50433619	47087600
	Cost of Free Basic Services - Indigents	(13405770)	(11534100)
	Total Sewerage and Sanitation Charges	40710040	38510783
	Sewerage and Sanitation Charges	50840525	48873433
	Cost of Free Basic Services - Indigents	(10130485)	(10362650)
	Total Service Charges	**457854355**	**444244117**

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	2021 R	2020 R
24	**BULK PURCHASES**		
	Electricity	194906764	207727095
	Water	4157316	4539161
	Total Bulk Purchases	**199064081**	**212266256**
	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 whilst Water is purchased from DWAF and other local suppliers.		
25	**CONTRACTED SERVICES**		
	Auctioneers	-	3490
	Business and Advisory	77794	151269
	Business and Financial Management	2013868	3068576
	Catering Services	13064	205848
	Contractors	2550	3900
	Electrical Engineering	-	126941
	Employee Wellness	16575	127407
	Laboratory Services	933614	1397787
	Land and Quantity Surveyors	173249	1695
	Legal Cost	1872400	1507217
	Litter Picking and Street Cleaning	533137	540610
	Maintenance of Buildings and Facilities	1023116	711699
	Maintenance of Community Assets	232180	257986
	Balance Previously Reported		266121
	Correction of Error - refer to note 35.12		(8135)
	Maintenance of Infrastructure Assets	1493825	2954299
	Maintenance of Intangible Assets	-	277409
	Maintenance of Other Assets	4774822	4429274
	Medical Examinations	335682	211933
	Pest Control and Fumigation	10000	5200
	Qualification Verification	-	55491
	Refuse Removal Contractors	404974	386398
	Security Services	3770008	2677715
	Sewerage Services	285392	-
	Stage and Sound Crew	-	14500
	Tracing Agents and Debt Collectors	200706	150415
	Valuer and Assessors	841150	1492541
	Total Contracted Services	**19008105**	**20759598**
26	**DEPRECIATION AND AMORTISATION**		
	Depreciation on PPE	87108684	92585491
	Balance Previously Reported		92561842
	Correction of Error - refer to note 35.15		23649
	Amortisation on Intangible Assets	358164	357566
	Total Depreciation and Asset Impairment	**87466848**	**92943057**
27	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	213645798	199532046
	Housing Benefits	1925242	1909496
	Medical Aid Contributions	15977624	15074704
	Other Benefits and Allowances	10517212	10369004
	Overtime Payments	18634347	21126764
	Pension Fund and UIF Contributions	40606618	38186871
	Performance Bonus	869527	758441
	Post Retirement Benefit	24223346	10877049
	Skills Development Levy	2197711	2073398
	Staff Bonuses	16761081	16328555
	Travel Allowance	6136211	5291994
	Less: Employee Costs Capitalised	(291)	(156702)
	Balance Previously Reported		(154428)
	Correction of Error - refer to note 35.14		(2274)
	Total Employee Related Costs	**351494429**	**321371619**

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description	2021 R	2020 R
27.01	***Remuneration of the Municipal Manager: E Ntoba***		
	Annual Remuneration	1297600	1297600
	Car Allowance	241200	241200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	10404	19230
	Performance Bonuses	184656	194595
	Total	**1733860**	**1752626**
	The Municipal Manager was appointed on the 1st of July 2017.		
27.02	***Remuneration of Chief Financial Officer: G M Schreiner***		
	Annual Remuneration	1021228	1022241
	Car Allowance	201120	201120
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	218891	219957
	Performance Bonuses	171295	152744
		1612534	**1596061**
27.03	***Remuneration of the Director Electro Mechanical Services: A J Snyders***		
	Annual Remuneration	1030489	1133114
	Car Allowance	171000	72000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	65190	68179
	Performance Bonuses	85051	122363
	Total	**1351730**	**1395655**
	The Director: Electro Mechanical Services (A B Snyders) was acting from the 1st of July 2017 - 31st of January 2018. He was permantly appointed on the 1st of February 2018.		
27.04	***Remuneration of the Director Corporate Services: C M Newman***		
	Annual Remuneration	1008034	1005163
	Car Allowance	199200	199200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	233697	238737
	Performance Bonuses	142746	138858
	Total	**1583678**	**1581958**
27.05	***Remuneration of the Director Development Services: M G Bovu***		
	Annual Remuneration	1225211	1225211
	Car Allowance	202248	202248
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	9755	17560
	Performance Bonuses	142746	138858
	Total	**1579959**	**1583877**
27.06	***Remuneration of the Acting Director Civil Engineering Services: M S Chonco***		
	Acting Allowance	-	14136
	Total	**-**	**14136**
	Mr M S Chonco was appointed as acting Director: Civil Engineering Services from 1 July 2020 till 29 February 2020.		
27.07	***Remuneration of the Acting Director Civil Engineering Services: R I Alexander***		
	Acting Allowance	-	14232
	Total	**-**	**14232**
	Mr R I Alexander was appointed as acting Director: Civil Engineering Services from 16 March 2020 till 16 June 2020.		

Note	Description	2021 R	2020 R
27.08	***Remuneration of the Director Civil Engineering Services: P G Jonker***		
	Annual Remuneration	770000	-
	Car Allowance	121594	-
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	6943	-
	Total	**898537**	**-**
	Mr P G Jonker was permanent appointed as Director: Civil Engineering Services from 1 August 2020.		
27.09	***Remuneration of the Acting Director Development and Planning: R Isaacs***		
	Annual Remuneration	-	77712
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	-	1703
	Total	**-**	**79415**
	Mr R Isaacs was appointed as acting Director: Planning and Development Services from 1 September 2019 - 30 September 2019.		
27.10	***Remuneration of the Director Development and Planning: C W Geldenhuys***		
	Annual Remuneration	882554	73551
	Acting Allowance	-	54474
	Car Allowance	180000	15000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	205151	17182
	Total	**1267705**	**160208**
	Mr C W Geldenhuys was appointed as acting Director: Planning and Development Services from 9 October 2019 - 31 May 2020. He was permanently appointed as Director: Planning and Development Services from 1 June 2020.		
	Performance bonusses for the 2019/2020 financial year were paid. Performance bonuses for 2020/2021 financial year is provided as set out in note 11		
28	**FINANCE COSTS**		
	Bank Overdraft	149135	35192
	Borrowings	9867970	11271721
	Overdue Accounts	416600	394519
	Total Finance Costs	**10433704**	**11701431**
29	**INVENTORY CONSUMED**		
	Consumables	15433908	17135117
	Balance Previously Reported		17142017
	Correction of Error - refer to note 35.13		(6900)
	Materials and Supplies	4226339	7478911
	Balance Previously Reported		7508712
	Correction of Error - refer to note 35.13		(29801)
	Total Inventory Consumed	**19660247**	**24614028**
30	**REMUNERATION OF COUNCILLORS**		
	Executive Mayor	934650	934650
	Speaker	755878	755878
	Executive Committee Members	2488728	2488728
	Section 79 Chairperson	403817	403817
	Councillors	7002800	7009313
	Total Councillors' Remuneration	**11585874**	**11592386**

Note	Description	2021 R	2020 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 F for more detail.		
31	**OPERATIONAL COST**		
	Achievements and Awards	-	-
	Advertising, Publicity and Marketing	180875	298759
	Assets less than the Capitalisation Threshold	188086	533458
	Bank Charges, Facility and Card Fees	2678321	2549913
	Cleaning Services	387	550
	Commission	4769267	4415281
	Communication	3361453	3809189
	Courier and Delivery Services	137901	18932
	Drivers Licences and Permits	23233	10530
	Entertainment	9653	49551
	External Audit Fees	4207897	4225511
	External Computer Service	3445602	3070314
	Fines and Penalties	415329	-
	Hire Charges	320929	792676
	Insurance Underwriting	3972894	3569023
	Levies Paid - Water Resource Management Charges	45599	705366
	Licences	696149	475894
	Management Fee	7807	3110
	Municipal Services	2489828	2174927
	Printing, Publications and Books	180507	270061
	Professional Bodies, Membership and Subscription	3421907	3317685
	Registration Fees	253584	-
	Remuneration to Ward Committees	1230	1183069
	Resettlement Cost	-	4277
	Road Worthy Test	185820	-
	Seminars, Conferences, Workshops and Events	-	166200
	Signage	14752	2266.00
	Small Differences Tolerances	4162	5677
	Supplier Development Programme	-	5000
	System Access and Information Fees	27320	22009
	Travel and Subsistence	395682	2012996
	Uniform and Protective Clothing	804343	1295055
	Vehicle Tracking	245447	400709
	Wet Fuel	200	419
	Total Operational Cost	32486164	35388409
32	**TRANSFERS AND SUBSIDIES**		
	Social Relief	-	9780
	Grand in Aid	25095	76040
	Poverty Relief	578812	555133
	Matric Support	-	1390
	Learning, Training and Support Material	-	15120
	Sport and Recreational Events	-	10000
	Total Transfers and Subsidies	**603907**	**667463**
	The Executive Mayor makes donations available on own discretion.		
33	**RECONCILIATION BETWEEN NET SURPLUS / (DEFICIT) FOR THE YEAR AND CASH GENERATED / (ABSORBED) BY OPERATIONS**		
33.1	**CASH GENERATED/(ABSORBED) BY OPERATIONS**		
	Surplus / (Deficit) for the year	39948719	72245144
	Adjustments for:		
	Depreciation on Property, Plant and Equipment	87108684	92585491
	Depreciation on Landfill Sites		-
	Amortisation of Intangible Assets	358164	357566
	Reversal of Impairment Loss / (Impairment Loss) on Assets	121097	1436170
	Gains / (Loss) on Sale of Fixed Assets	755733	8492707
	Actuarial Gain	681719	(13630403)

Note	Description	2021 R	2020 R
	Profit / (Loss) on Fair Value Adjustments	(61821762)	(94311451)
	Donations received as part of Government Grants, Donations and Subsidies	(8983795)	(909171)
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	43843602	13454164
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	-	(49424)
	Contribution leave provision	2736720	7843017
	Contribution leave provision - expenditure incurred	(749248)	(1752471)
	Contribution from/to Post Retirement Medical Benefits	17833697	13971747
	Contribution from/to Long-Service Awards	2265561	2395819
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(3981960)	(3325701)
	Contribution from/to Long-Service Awards - expenditure incurred	(2630951)	(2769597)
	Contribution from/to Performance Bonus	869527	758441
	Contribution from/to Performance Bonus - expenditure incurred	(767232)	(747418)
	Operating Surplus/(Deficit) before changes in working capital	117588274	96044630
	Changes in working capital	(44321784)	13187254
	Increase in Trade and Other Payables from Exchange Transactions	(32040050)	42229451
	(Decrease) in Unspent Conditional Government Grants and Receipts	12243517	(4907445)
	Increase in Taxes	3857161	4799925
	Decrease / (Increase) in Inventory	1207069	1789997
	Decrease / (Increase) in Operating Lease Asset	36735	9072
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(28284516)	(30733745)
	(Increase)/Decrease in Unpaid Conditional Government	(1341700)	-
	Cash generated / (absorbed) by operations	**73266491**	**109231884**

Note	Description	2021	2020
33.2	**CASH & CASH EQUIVALENTS**		
	Cash & Cash Equivalents	26724371	37000967
	Total Cash & Cash Equivalents	**26724371**	**37000967**

34 CHANGE IN ACCOUNTING POLICY

INTEREST CHANGE IN STANDARD

Effective 1 July 2019 the municipality changed its accounting policy to in terms of GRAP 9.7 and GRAP 23.09A. This resulted in a change in accounting treatment of interest earned on outstanding debtors.

The change in the accounting policy has been applied retrospectively, a summary of the impact of the change is provided below:

Statement of Financial Performance	**-**
Revenue from Non-Exchange Transactions: Interest Earned - Outstanding Debtors	892287
Revenue from Exchange Transactions: Interest Earned - Outstanding Debtors	(892287)

35 CORRECTION OF ERROR

DETAILS OF CORRECTION OF ERRORS

35.01 PROPERTY, PLANT AND EQUIPMENT

Amount previously Stated	**1684108670**
Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2019 - refer to note 1.1	(2173296)
Correction of cost on land and building incorrectly classified as PPE - 30/06/2019 - refer to note 1.1	(2326791)
Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2019 - refer to note 1.1	278859
Correction of accumulated depreciation on incorrectly understated - 30/06/2019 - refer to note 1.1	(229875)
Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 1.1	1923
Correction of accumulated depreciation on other assets incorrectly classified as PPE - 30/06/2020 - refer to note 1.1	(25572)
Correction of costs of assets previously disclosed inclusive of VAT - 30/06/2020 - refer to note 1.1	(67277)
Correction of costs of assets previously disclosed as operational costs - 30/06/2020 - refer to note 1.1	45277
Correction of costs of assets previously disclosed as employee related costs - 30/06/2020 - refer to note 1.1	2274

Note	Description	2021 R	2020 R
	Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2020 - refer to note 1.1		(441)
	Restated Balance		**1679613751**
35.02	**TRADE RECEIVABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**23178034**
	Correction of exception 12 identified by AG for the overstatement of provision for income not yet billed - 30/06/2020 - refer to note 3		(2126975)
	Restated Balance		**21051060**
35.03	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**126585566**
	Correction of exception 12 identified by AG for the understatement of provision for income not yet used - 30/06/2020 - refer to note 12		188064
	Restated Balance		**126773630**
35.04	**TAXES**		
	Amount previously Stated		**7538348**
	Correction of costs of assets previously disclosed inclusive of VAT - 30/06/2020 - refer to note 14		(67277)
	Restated Balance		**7471072**
35.05	**ACCUMULATED SURPLUS / (DEFICIT)**		
	Amount previously Stated		**2070243788**
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2019 - refer to note 23		(1852342)
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2019 - refer to Statement of Financial Performance		1852342
	Correction of costs of assets previously disclosed as operational costs - 30/06/2020 - refer to note 35.01		45277
	Correction of costs of assets previously disclosed as employee related costs - 30/06/2020 - refer to note 35.01		2274
	Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2019 - refer to note 35.01		(2173296)
	Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2020 - refer to note 35.01		(441)
	Correction of land and building incorrectly classified as PPE - 30/06/2019 - refer to note 35.01		(2326791)
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2019 - refer to note 35.01		278859
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 35.01		1923
	Correction of accumulated depreciation on incorrectly understated - 30/06/2019 - refer to note 35.01		(229875)
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 35.01		(25572)
	Correction of exception 12 identified by AG for the overstatement of provision for income not yet billed - 30/06/2020 - refer to note 35.02		(2126975)
	Correction of exception 12 identified by AG for the understatement of provision for income not yet used - 30/06/2020 - refer to note 35.03		(188064)
	Restated Balance		**2063501107**

Note	Description	2021 R	2020 R
35.06	**STATEMENT OF FINANCIAL PERFORMANCE**		
	Amount previously Stated		**74536721**
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2019 - refer to note 35.05		(1852342)
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2019 - refer to Statement of Financial Performance 35.05		1852342
	Correction of costs of assets previously disclosed as operational costs - 30/06/2020 - refer to note 35.05		45277
	Correction of costs of assets previously disclosed as employee related costs - 30/06/2020 - refer to note 35.05		2274
	Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2020 - refer to note 35.05		(441)
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 35.05		1923
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 35.05		(25572)
	Correction of exception 12 identified by AG for the overstatement of provision for income not yet billed - 30/06/2020 - refer to note 35.05		(2126975)
	Correction of exception 12 identified by AG for the understatement of provision for income not yet used - 30/06/2020 - refer to note 35.05		(188064)
	Restated Balance		**72245144**
35.07	**REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**267607324**
	Reclassification of Licences and Permits from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - refer to note 20		1816383
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - refer to Statement of Financial Performance		1852342
	Restated Balance		**271276049**
35.08	**REVENUE FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**474998097**
	Reclassification of Licences and Permits from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - refer to Statement of Financial Performance		(1816383)
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - refer to note 23		(1852342)
	Restated Balance		**471329372**
35.09	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Amount previously Stated		155416616
	Reclassification of Donations previously disclosed as Government Grants and Subsidies - Capital to individual line donations - 30/06/2020 - refer to note 17		909171
	Reclassification of Donations from Government Grants and Subsidies - Capital to individual line donations - 30/06/2020 - refer to note 17		(909171)
	Restated Balance		155416616
35.10	**AVAILABILITY CHARGES**		
	Amount previously Stated		**-**
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - Statement of Financial Performance		1852342
	Restated Balance		**1852342**
35.11	**SERVICE CHARGES**		
	Amount previously Stated		**448411498**
	Reclassification from availability charges from Revenue from Exchange Transactions to Revenue from Non-Exchange Transactions - 30/06/2020 - Statement of Financial Performance		(1852342)
	Correction of exception 12 identified by AG for the overstatement of provision for income not yet billed - 30/06/2020 - refer to note 23		(2126975)
	Correction of exception 12 identified by AG for the understatement of provision for income not yet used - 30/06/2020 - refer to note 23		(188064)
	Restated Balance		**444244117**

Note	Description	2021 R	2020 R
35.12	**CONTRACTED SERVICES**		
	Amount previously Stated		**20767733**
	Correction of costs of assets previously disclosed as operational costs - 30/06/2020 - refer to note 25		(8135)
	Restated Balance		**20759598**
35.13	**INVENTORY CONSUMED**		
	Amount previously Stated		**24650729**
	Correction of costs of assets previously disclosed as operational costs - 30/06/2020 - refer to note 29		(37142)
	Correction of asset incorrectly as assets instead of Operational Costs - 30/06/2020 - refer to note 29		441
	Restated Balance		**24614028**
35.14	**EMPLOYEE RELATED COSTS**		
	Amount previously Stated		**321373892**
	Correction of costs of assets previously disclosed as employee related costs - 30/06/2020 - refer to note 27		(2274)
	Restated Balance		**321371619**
35.15	**DEPRECIATION AND AMORITISATION**		
	Amount previously Stated		**92919409**
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 26		(1923)
	Correction of accumulated depreciation on land and building incorrectly classified as PPE - 30/06/2020 - refer to note 26		25572
	Restated Balance		**92943057**

36 CHANGE IN ESTIMATE

CHANGE IN USEFUL LIFE

Management assessed the conditional at the following landfills sites: Leerkrans, Goot Mier, Loubos, Swartkopdam and Welkom and subsequently assessed that the Remaining Useful Life (RUL) be changed from 1 year to two years,since the landfill sites can still be utilised. The change of estimate in RUL had an impact of R775,917.00 of the provision of the Landfill site.

37 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	2021 R	2020 R
38	**ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT**		
38.01	***Contributions to Organised Local Government***		
	Opening Balance	3300400	4061751
	Council Subscriptions	3398259	3300400
	Amount Paid - Current Year	(3300400)	(4061751)
	Balance Unpaid (Included in Creditors)	**3398259**	**3300400**
38.02	***Audit Fees***		
	Opening Balance	19706	-
	Current Year Audit Fees	4666849	4859337
	Amount Paid - Current Year	(3785022)	(4839632)
	Balance Unpaid (Included in Creditors)	**901532**	**19706**

Note	Description	2021 R	2020 R
38.03	***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.		
38.04	***PAYE***		
	Opening Balance	2956777	-
	Current Year Payroll Deductions	15720590	40690165
	Amount Paid - Current Year	(14997073)	(37733388)
	Balance Unpaid (Included in Creditors)	**3680294**	**2956777**
38.05	***Pension and Medical Aid Deductions***		
	Opening Balance	4296460	321406
	Current Year Payroll Deductions and Council Contributions	68438152	83483843
	Amount Paid - Current Year	(65836137)	(79508790)
	Balance Unpaid (Included in Creditors)	**6898475**	**4296460**
38.06	***UIF Payments***		
	Opening Balance	248665	-
	Current Year Payroll Deductions and Council Contributions	2995022	3103189
	Amount Paid - Current Year	(2949732)	(2854524)
	Balance Unpaid (Included in Creditors)	**293954**	**248665**
38.07	**Councillor's Consumer Accounts in arrear older than 90 days**		
	None	-	-

Note	Description	2021	2020
38.08	**Irregular Expenditure**		
	Reconciliation of irregular expenditure:		
	Opening balance	4940060	2868613
	Irregular expenditure current year	2931993	6485481
	Written Off by Council	(2123367)	(4414034)
	Irregular expenditure awaiting further action	**5748686**	**4940060**

Incident	Disciplinary steps/criminal proceedings	2021	2020
Non-Compliance of Regulation 28(1)(a)(i) of the SCM Regulations	*The irregular expenditure will be tabled to the Section 32 Committee for investigation*	40351	704729
Appointment of three former Councillors without following proper prosedures	*The irregular expenditure will be tabled to the Section 32 Committee for investigation*	5708335	4235331
		5748686	**4940060**

Deviations Approved:	Reasons	Amount
MAPULANE STATIONARY + BOOKS	NETWORK COMMUNICATION TO SATELLITE OFFICES - JUL 2020	34705
MAPULANE STATIONARY + BOOKS	REQUIRED BACKPACKS (CSF52 AS19 1032 SKU517371 - PEP),	3315
GORDONIA ELECTRICAL WHOLESALE	EMERGENCY REPAIRS DONE TO MAIN SUPPLY CABLE AT ALPHA	10925
SKOENRIEM	RENTAL OF WATER TRUCK FOR DELIVERING OF WATER X 2. ALL	29210
GOVERNMENT PRINTING WORKS	PLACEMENT OF TARRIF LIST FOR 2020/2021 FINANCIAL YEAR :	2018
QUILL ASSOCIATES	BIQ LICENSE FEE FOR AUGUST - INVOICE 1969	540000
ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY	2220
ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY	2917
ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (NISSAN)	2407
ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY	8816
UPINGTON MOTOR ONDERDELE	BRAKES 16/04/2020 ENVIROMENTAL TRUCK	18413
WERNER SOUTH AFRICA PUMPS & EQUIPMENT (PTY) LTD	SUPPLY OF HIGH PRESSURE HOSE, ONLY WERNER PUMPS (DEVIATION 25.02.2020)	32775
GORDONIA MOTORS	PARTS, AGENTS ONLY	2711
GORDONIA MOTORS	PARTS, AGENTS ONLY	6409
GORDONIA MOTORS	PARTS, AGENTS ONLY	3916
J J VERKOELINGS	CONTRACTOR : REPAIR AIRCON : COMMITTEE ROOM COMPRESSOR	36540
FIT - IT	REPAIR OF EXHAUST	4737
NORTH WESTERN MOTORS (PTY) LTD	PARTS	2328
ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY	5700

Note	Description		2021 R	2020 R
	URB- ICT (PTY) LTD	PRINTERS INK FOR TOURISM OFFICE		3760
	LUMBER CITY	MATERIAL: REPAIRS (PAINT) AT WATER DISTRIBUTION		5669
	GB HERSTELDIENSTE	REPLACE READY BOARD AND SPLIT METER AT FAKU STREET NR.15,		2450
	QUILL ASSOCIATES	WORK AND SUPPORT FROM HELP DESK - INVOICE 1970		7166
	MAPULANE STATIONARY + BOOKS	NETWORK COMMUNICATION MIER AREA		256801
	FP SMIT	REPAIR OF TRUCKLOAD (AGTERKLAP): FP SMIT		3064
	WALKER MIDAS	PARTS		2979
	WALKER MIDAS	SKIM OF DRUMS AND RELINE OF BRAKES		2112
	WALKER MIDAS	REPAIR WORK		8002
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		4940
	WALKER MIDAS	MACHINE REPAIR		5230
	WALKER MIDAS	REPAIR WORK		2161
	WALKER MIDAS	REPAIR WORK		2567
	MOTOLEK & BATTERY CENTRE	REPAIR OF STARTER (MOTOLEK) - 19/09/2019		2550
	WERNER SOUTH AFRICA PUMPS & EQUIPMENT (PTY) LTD	COURIER OF HIGH PRESURE PIPE		2984
	NOORD-KAAP DIESEL	REPAIR OF DIESEL PUMP, WENT TO NOORDKAAP DIESEL ON		7826
	VAN ELLEWEE FAMILIE TRUST	RENTAL OF TOWER SPACE FOR ELECTRONIC NETWORK (1/07/2020 -		19721
	WALKER INDUSTRIA	PICKED UP VEHICLE AT RIETFONTEIN WHICH WAS FAULTY - IVECO		5702
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY		2147
	UPINGTON MOTOR ONDERDELE	REPAIR OF REAR BRAKES - UPINGTON MOTORONDERDELE		4974
	UPINGTON MOTOR ONDERDELE	BREAKDOWN DOWN - AFTER HOURS (06/07/2020)		5569
	UPINGTON MOTOR ONDERDELE	REPAIR OF STARTER		4025
	UPINGTON MOTOR ONDERDELE	REPAIR OF ALTERNATOR - UPINGTON MOTOR OMDERDELE		10926
	UPINGTON MOTOR ONDERDELE	REPAIR WORK - UPINGTON MOTOR SPARES (05/03/2020)		56250
	UPINGTON MOTOR ONDERDELE	REPAIR WORK (13/05/2020)		36697
	DDW STRAUSS	RENTAL CONTRACT 1 JULY 2020 - 30 JUNE 2021 FOR TOWER SPACE		20932
	AAD DRIVETRAIN SYSTEM	PARTS, AGENTS ONLY		5462
	BOSWIL VERVOER/UPINGTON HYDROBLAST	RENTAL OF HIGH PRESSURE PUMP FOR FIVE DAYS - J PITA		25300
	BOSWIL VERVOER/UPINGTON HYDROBLAST	RENTAL OF HIGH PRESSURE PUMP TO SPRAY SEWER CLOGGES FOR 3 DAYS		41400
	TURFMASTER BELLVILLE	PARTS, AGENTS ONLY (TURFMASTER)		5849
	TURFMASTER BELLVILLE	PARTS, AGENTS ONLY (TURFMASTER)		11493
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPAIR BETADAM SPECTRUM COMMUNICATION SYSTEM -REPLACE FAULTY PARTS		6729
	BEN MAR STAALWERKE	REPAIR GEARBOX OF P.B.DAM NO4		532
	FP SMIT	REPAIR OF CYLINDER - FP SMIT		8295
	FP SMIT	REPAIR OF RIGHT SIDE STABILIZER CYLINDER BRACKE		2226
	FP SMIT	REPAIRWORK		12059
	VOLTEX (PTY) LTD	PARTS TO REPAIR ELECTRICAL FAULTS AT PACKAGE PLANTS		3619
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		7817
	WALKER MIDAS	PARTS		2392
	JAM STATIONERS	STATIONERY / TONER (INCOME) (DU TOIT X 7106)		21358
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	PARTS		8314
	WALKER MIDAS	PARTS		3732
	MOTOLEK & BATTERY CENTRE	REPAIR OF INDICATOR LIGHTS		7464
	MOTOLEK & BATTERY CENTRE	REPAIR OF LIGHTS		2907
	KOMATSU SA (PTY)LTD	PARTS, AGENTS ONLY (KOMATSU)		10229
	PRIMA BANDE (EDMS) BPK	REPAIR OF EXHAUST		2950
	OTIS (PTY) LTD	SERVICE ELEVATOR : SEPTEMBER 2019		3412
	FIDELITY SECURITY SERVICE	5 X WEEKLY BANKING AND STOP LOSS BAGS - JULY 2020		61187
	BLV SWEISWERKE (EDMS) BPK	REPAIR OF DRAWBAR		2703
	GORDONIA MOTORS	PARTS, AGENTS ONLY		3989
	GORDONIA MOTORS	PARTS		2536
	GORDONIA MOTORS	PARTS, AGENTS ONLY		5447
	GORDONIA MOTORS	PARTS, AGENTS ONLY		5293
	GORDONIA MOTORS	PARTS, AGENTS ONLY		4226
	GORDONIA MOTORS	PARTS, AGENTS ONLY (DELTA)		7325
	GORDONIA MOTORS	PARTS, AGENTS ONLY		4132
	ALFA PANEELKLOPPERS	CO-PAYMENT ON NISSAN NP200 CFX056NC		5000
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY		1555
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		22399
	ORANJE MEGANIES EDMS BPK	COMPLETE RADIATOR REPAIR - REGUGE TRUCK		20680
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (REFUSE REMOVAL TRUCK)		15226
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		10470
	ORANJE MEGANIES EDMS BPK	PARTS		3528
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		6371
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		5644
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		3406
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		3063
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2466
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2959
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		7553
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		4122
	UPINGTON MOTOR ONDERDELE	REPLACEMENT OF RIGHT SIDE REAR WINDOW - UPINGTON MOTOR		2556
	UPINGTON MOTOR ONDERDELE	REPAIR OF SLIDING DOOR		8571
	UPINGTON MOTOR ONDERDELE	SPRINGS 29/04/2020		14204
	UPINGTON MOTOR ONDERDELE	REPLACE MASTER EN SLAVE CYLINDER ON CLUTCH		2468
	UPINGTON MOTOR ONDERDELE	REPLACE REAR CENTRE SPRING PEN. STILL BUSY WITH VEHICLE		105303
	UPINGTON MOTOR ONDERDELE	SUPPLY OF STUDS AND NUTS. UPINGTONON MOTOR ONDERDELE		5865
	WALKER MIDAS	REPAIR WORK		9776
	WALKER MIDAS	MAKING OF COOLER TEMP. SILVERTON		2172

Note	Description		2021 R	2020 R
	MOTOLEK & BATTERY CENTRE	REPLACE REAR LIGHTS		2379
	MOTOLEK & BATTERY CENTRE	WIRING REPAIR		9027
	GORDONIA MOTORS	PARTS		3279
	GORDONIA MOTORS	PARTS, AGENTS ONLY		3775
	GORDONIA MOTORS	PARTS, AGENTS ONLY		3425
	FP SMIT	HYDRAULIC PIPE REPAIR - FP SMIT 21.07.2020		2211
	WALKER INDUSTRIA	REPAIR WORK		26246
	SPECTRUM COMMUNICATIONS (PTY) LTD	SUPPLY FACTORY MADE RIBBON CABLES FOR KEIDEBEES TELEMETRY SYSTEM		2226
	GB HERSTELWERKE	REPAIR FIRE DAMAGE TO NEEDY CONSUMER - BOUGINVILLASTR.23,		7475
	BB HANDELAARS BK	PARTS		2374
	GENERAL SERVE ELECTRONICS BK	RENTAL OF REPEATERS FOR RADIO SIGNA L- APPROVED RENEWAL		89700
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPAIR CPU TELE-RANGER CARDS FOR TELEMETRY SYSTEM - SPECTRUM COMMS		22706
	KAAP AGRI BEDRYF BEPERK	SPRAYING OF WEEDS - AUGUST		25961
	AGRICO (PTY) LTD	PARTS TO REPAIR PUMP FILTERING SYSTEM AT LOUISVALE DORP		3933
	BLV SWEISWERKE (EDMS) BPK	REPAIR WORK		5578
	NORTH WESTERN MOTORS (PTY) LTD	PARTS, AGENTS ONLY		8855
	BB HANDELAARS BK	PARTS		3255
	BEN MAR STAALWERKE	REPAIR OF TAR VEHICLE - BENMAR		8400
	PBSA BATSUMI ENTERPRISE	INK RIBBON CASETTE RED - FLOURESCENT (1003546) : ARCHIVES		10925
	NEWGEN PUMPS AND VALVES	PUMP REPAIR - 9KW ABS PUMP REPAIR OF THE ABSTRACTION		26508
	NEWGEN PUMPS AND VALVES	REPAIR 37 KW ENGINE OF MAIN PUMP STATION AT THE SEWERAGE		15658
	REDIRA CLOTHING CC	SAFETY SHOES FOR PACKAGE PLANTS		8750
	BLV SWEISWERKE (EDMS) BPK	REPAIR OF EXHAUSTT - BLV 24/07/2020		18745
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY		4761
	VOLTEX (PTY) LTD	STOCK LIGHTS FOR TOL SPEELMAN COMMUNITY HALL		6842
	ONTEC SYSTEMS(PTY) LTD	ANNUAL SECURITY MODULE AND VENDING LICENSE FOR PREPAID		316538
	ONTEC SYSTEMS(PTY) LTD	RENEWAL OF ANNUAL ORACLE SUPPORT		22291
	UPINGTON MOTOR ONDERDELE	REPAIR OF CV JOINTS -UPINGTON MOTORONDERDELE 13.08.2020		4312
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	PARTS, AGENTS ONLY		2025
	PRIMA BANDE (EDMS) BPK	REPAIR OF EXHAUST - SUPAQUICK 2/6/20		2950
	WESSELS EN SMITH INGELYF	APPLICATION FOR UNITED TITLE CERTIFICATE (LEGAL COST):		8978
	WESSELS EN SMITH INGELYF	REGULATION 68 (1) APPLICATION: DAWID KRUIPER MUNICIPALITY.		3627
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		10741
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY /ORANJE		22333
	BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER.		2869
	FP SMIT	CYLINDER		2616
	ABSOLUTELY PERFECT WATER	F8 FILTER LID		18700
	VAN'S MOTORS UPINGTON CC	PARTS		9291
	LECFLO CC	REPAIR 2 FLYGT PUMPS AT SEWERAGE WORKS		48751
	WALKER INDUSTRIA	REPAIR OF VOORBRIEKEIVECO		5614
	WALKER INDUSTRIA	REPLACEMENT OF PTO SWITCH - IVECO		4547
	WALKER INDUSTRIA	REPAIR OF RIGHT SIDE DOOR, IVECO		15655
	KURREES FARM	STRIP & QUOTE : 2X AIRCONS - 1 X LEERKRANS PAYMENT OFFICE ,		7900
	KBS MULTIPRO	USED TO REPLACE SMALL TOOLS.		2869
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		8120
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2097
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		4331
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2622
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		7922
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		4970
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		7183
	ORANJE MEGANIES EDMS BPK	TRANSMISSION FILTER KIT		2604
	ORANJE MEGANIES EDMS BPK	PARTS		2604
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - MOTOLEK		2057
	MOTOLEK & BATTERY CENTRE	FITTING OF LIGHTS ON REAR BUMPER		2951
	MOTOLEK & BATTERY CENTRE	REPAIR OF INTAKE HEATER		2644
	MOTOLEK & BATTERY CENTRE	REPAIR OF PA SISTEM		4575
	MOTOLEK & BATTERY CENTRE	REPAIR OF START SYSTEM, OLD ACCOUNT NO: 196482, CANCELED		14389
	MOTOLEK & BATTERY CENTRE	REPAIR OF START SISTEM - MOTOLEK 17/08/2020		2195
	MOTOLEK & BATTERY CENTRE	REPAIR OF TRANSMISSION HEAT GAUGE - MOTOLEK		7737
	MOTOLEK & BATTERY CENTRE	REPAIR OF STARTER		4560
	MARCE PROJECTS (PTY)LTD	HARD SUCTION HORSE FOR THE MOBILE FLIGHT PUMP AT ALL		24778
	MALAN & VENNOTE	APPLICATION ITV ARTICLE 16 - NAME CHANGE: //KHARA HAIS		2768
	DIVINE INSPIRATION TRADING 164 PTY LTD	PHOTOCOPY MACHINE RENTAL - HR - AUGUST 2020		3127
	DIVINE INSPIRATION TRADING 164 PTY LTD	RENTAL OF PHOTOCOPY MACHINE - HUMAN RESOURCES SECTION- JULY 2020		3127
	FP SMIT	REPAIR WORK		2155
	FP SMIT	REPAIR BUCKET		2149
	FP SMIT	REPAIIR WORK - 13/8/20 - FP SMIT		2602
	VAN'S MOTORS UPINGTON CC	PARTS		2429
	WALKER INDUSTRIA	REPAIR WORK		7641
	WALKER INDUSTRIA	PTO SWITCH, REPAIR - IVECO		10214
	ARB ELECTRICAL WHOLESALERS	LIGHTS NEED TO BE REPLACED URGENTLY, LIGHTS ARE TRIPPING		3581
	MIND TRIGGERS GENERAL TRADING PTY LTD	SUPPLY, DELIVERY AND INSTALLATION OF ALUMINUM DOORS. EXTENTION OF SCOPE: REGER TO REQUISITION 207632		29957

Note	Description		2021 R	2020 R
	FIT - IT	REPAIR OF EXHAUST		4240
	FIT - IT	REPLACE SHOCKBREAKERS AND SET WHEEL ALIGNMENT		7403
	WALKER MIDAS	REPAIR OF ENGINE		2046
	WALKER MIDAS	REPAIR OF MACHINE		3065
	WALKER MIDAS	SERVICE		10954
	WALKER MIDAS	SERVICE OF MACHINE - 4*4 MEGA		8495
	GORDONIA MOTORS	PARTS, AGENTS ONLY		8168
	GORDONIA MOTORS	PARTS, AGENTS ONLY (DELTA)		2686
	CARPE DIEM	CARPE DIEM WATER PURCHASE - AUGUST 2020		29978
	FP SMIT	REPLACE - CENTRE PEN		3602
	VAN'S MOTORS UPINGTON CC	PARTS		6625
	LASEC SA (PTY) LTD	PARTS FOR LASEC WATER TESTING INSTRUMENTS		26750
	HADEDA PUBLISHERS PTY LTD	PLACEMENT OF NOTICE C23 / 2020: PROPOSED ALIENATION OF		2975
	CARPE DIEM	CARPE DIEM WATER PURCHASE - JUNE 2020		33607
	CARPE DIEM	CARPE DIEM WATER PURCHASE - MAY 2020		33883
	CARPE DIEM	CARPE DIEM WATER PURCHASE - JANUARY 2020		40510
	CARPE DIEM	WATER PURCHASE - MARCH 2020		35777
	CARPE DIEM	WATER PURCHASE - APRIL 2020		32503
	SPECTRUM COMMUNICATIONS (PTY) LTD	TELEMETRY REPAIRS IN UPINGTON BY SPECTRUM COMMUNICATIONS INCL. RAASWATER AND DUIKWEG		25093
	GORDONIA MOTORS	PARTS, AGENTS ONLY		9711
	GORDONIA MOTORS	PARTS, AGENTS ONLY		2387
	GORDONIA MOTORS	PARTS, AGENTS ONLY		4731
	GORDONIA MOTORS	PARTS, AGENTS ONLY		2869
	BROOM ENGINEERING CC	PARTS		10845
	GORDONIA MOTORS	PARTS, AGENTS ONLY		12441
	GORDONIA MOTORS	PARTS, AGENTS ONLY		7755
	BB HANDELAARS BK	WORKSHOP REQUIREMENTS		3379
	CARPE DIEM	CARPE DIEM WATER PURCHASE - JULY 2020 TAX NON-COMPLIANT		34948
	BEN MAR STAALWERKE	EMERGENCY REPAIRS ON NON-RETURN VALVE AT AHS WTW		5245
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ GS MAGODONGO -		2450
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ORANJE		25757
	FP SMIT	REPAIR OF DIESEL TANK - FP SMIT 21.08.2020		5223
	FP SMIT	REPLACE TAP		3371
	S S ESAU	RENT OFFICE SPACE: WARD 2: JULY 2020 - JUNE 2021		5500
	KAAP AGRI BEDRYF BEPERK	MATERIAL FOR THE REPAIR OR FENCING AT MICHAEL BONGELA		14645
	KAAP AGRI BEDRYF BEPERK	MATERIAL FOR THE REPAIR OR FENCING AT J SHIMANE COMMUNITY		23354
	SULZER PUMPS WASTEWATER SOUTH AFRICA	REPRIORITIZATION PROGRAM:INSTALLATION OF SULZER ABS RAW WATER PUMP AND SPARE IMPELLERS		4573431
	ALFA PANEELKLOPPERS	CO-PAYMENT - FORD RANGER CVG503NC		5000
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2040
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		13334
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		6684
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		4276
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		8120
	KAAP AGRI BEDRYF BEPERK	PPE FOR PACKAGE PLANTS WORKERS		10385
	GORDONIA MOTORS	PARTS, AGENTS ONLY		2313
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM473)		2206
	WALKER INDUSTRIA	REPAIR OF BRAKES - UM540		28437
	WALKER INDUSTRIA	PARTS - IVECO		2524
	WALKER INDUSTRIA	REPAIR OF WATER PUMP - IVECO		2193
	WALKER INDUSTRIA	REPAIR OF STOOT CYLINDERIVECODEVIATION - 26.08.2020		64000
	BLV SWEISWERKE (EDMS) BPK	REPAIR TRAY OFREFUGE TRUCK. USED BEHIND CARLTON. SEND TO		2760
	BLV SWEISWERKE (EDMS) BPK	REPAIR OF DRAWBAR - BLV 15.07.2020		2128
	BLV SWEISWERKE (EDMS) BPK	PARTS - BLV SWEISWERKE07/08/2020		2128
	BARLOWORLD EQUIPMENT SOUTH AFRICA	PARTS		3527
	BB HANDELAARS BK	PARTS (UM556)		2059
	BEN MAR STAALWERKE	REPAIR WORK - UM398		3115
	UPINGTON TOYOTA (EDMS)BPK	PARTS		3933
	UPINGTON TOYOTA (EDMS)BPK	PARTS (UM439)		2128
	UPINGTON INDUSTRIEEL	PARTS, AGENTS ONLY (UPT INDUSTRIEEL)		3904
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPAIR AND REPLACE SPECTRUM COMMUNICATION		22519
	TRUVELO MANUFACTURERS (PTY) LTD	SERVICE & CALIBRATION OF 3 X SPEED MEASUREMENT MACHINES & CALIBRATION DISTANCES ITE, LEVIES FOR ON SITE SERVICE (UPINGTON-DKM-TRAFFIC SERVICES).		21730
	TIDY FILES	DAWID KRUIPER MUNICIPALITY - JUB 180 - 1S - BLACK (YELLOW 3		18895
	BARLOWORLD EQUIPMENT SOUTH AFRICA	PARTS, AGENTS ONLY		12335
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		11225
	KAAP AGRI BEDRYF BEPERK	PURCHASE OF PUMP FOR SATELLITE OFFICE		4623
	KAAP AGRI BEDRYF BEPERK	PURCHASE OF PUMP FOR SATELLITE OFFICE		4544
	. BECKER BERGH & MORE	LEGAL WORKS: S MAGODONGO/ DAWID KRUIPER MUNICIPALITY -		7406
	. BECKER BERGH & MORE	LEGAL WORKS: S MAGODONGO/ DAWID KRUIPER MUNICIPALITY -		7406
	. BECKER BERGH & MORE	ARBITRATION: DAWID KRUIPER MUNICIPALITY/ S MAGODONGO -		23873
	ORANJE MEGANIES EDMS BPK	SERVICE AT AGENTS - UM649		2977
	MR SJ COETZEE	LOCKS TO CLOSE ELECTRICAL CABINETS		30000
	UPINGTON BESPROEIINGSRAAD	BPAYMENT OF WATER LEVY TAX, PUMP LICENSE USE -		7770
	UPINGTON BESPROEIINGSRAAD	PAYMENT OF WATER LEVY: 01 JULY 2019 - 30 JUNE 2020, ACCOUNT:		42150
	ORANJE MEGANIES EDMS BPK	REPAIRS AT AGENTS / NISSAN - UM649		13571

Note	Description		2021 R	2020 R
	LUMBER CITY	PURCHASE OF BUILDING MATERIAL		4209
	KAAP AGRI BEDRYF BEPERK	REPAIR DEFECTS MD JACOBS STADIUM. VAN NEEL		4377
	FP SMIT	REPAIR WORK - UM614		6215
	FP SMIT	REPAIR REAR SPRINGS - UM707 FP SMIT		6568
	FP SMIT	REPAIR WORK		3371
	FP SMIT	UM580 - REPAIR OF DIESEL TANK BRACKET - FP SMIT07.10.2020		2243
	FP SMIT	UM506 - REPAIR OF RIGHT SIDE TRUCKLOAD CYLINDER		2056
	FP SMIT	CYLINDER REPAIR - FP SMIT 20.07.2020 UM610		5175
	FP SMIT	REPAIR OF HYDROLIC CYLINDER - UM471		2839
	WALKER INDUSTRIA	UM616 - REPLACEMENT OF TAP - WALKER IVECO		2611
	WALKER INDUSTRIA	REPLACE RIGHT SIDE MIRROR - IVECO - UM705		9114
	WALKER INDUSTRIA	REPAIR WORK		74750
	RAYMOND YOUNG'S ENGINEERING BK	OVERHAUL OF ENGINE		29072
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY		296
	NORTH WESTERN MOTORS (PTY) LTD	OIL ,AT AGENTS ONLY - UM50		2102
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM606)		11225
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM385)		4833
	ORANJE MEGANIES EDMS BPK	DO B-SERVICE & REPLACE REAR B/SHOE SET & HEATER BOX		6246
	ORANJE MEGANIES EDMS BPK	UM621 - VEHICLE AT NISSAN		11041
	URB- ICT (PTY) LTD	TONERS FOR SCM		5865
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	PARTS, AGENTS ONLY (UPINGTON TREKKERS)		6142
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	PARTS, AGENTS ONLY (UM502)		2087
	WALKER MIDAS	WORKSHOP REQUIREMENTS		2692
	GORDONIA MOTORS	UM548 - ARTIES ONLY AT AGENT - RADIATOR IS READY TO BE		27461
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES: OCTOBER 2020 INV - D1525		31008
	UPINGTON RATKASSENTRUM BK	REQUIREMENTS		7188
	UPINGTON RATKASSENTRUM BK	REPAIR OF FLEX PLATE		26827
	WALKER INDUSTRIA	UM0610 - REPAIR SUCTION FILTER AND HYDROLIC FILTERS - IVECO		9351
	WALKER INDUSTRIA	HYDRAULIC LEAK - IVECO 10.09.2020		11986
	WALKER INDUSTRIA	BALANCE PROPSHAFT		26815
	WALKER INDUSTRIA	UM554 - TOWING OF VEHICLE FROM LAMBREGHTSDRIFT ON		2670
	WALKER INDUSTRIA	UM602 - REQUISITION NO. 207488 WAS SCRAPPED BY SOMEONE		2509
	WALKER INDUSTRIA	PARTS - 14/04/2020		5312
	LUTZ & VAN ZYL LANDMETERS	DETECTION / REPLACEMENT OF BOUNDARIES OF ERVEN 22748		2703
	LUTZ & VAN ZYL LANDMETERS	SUBDIVISION OF ERVEN 3, 4 AND SUBSEQUENT CONSOLIDATION		19495
	MATTHEWS AND PARTNERS	LEGAL WORK: FA ORANGE & ANO/ DAWID KRUIPER MUNICIPALITY.		7902
	KBS MULTIPRO	LIGHTING - NURSERY - H VAN WYK		2300
	BLV SWEISWERKE (EDMS) BPK	UM602 - REPAIR OF FLAP BRACKET		2703
	BLV SWEISWERKE (EDMS) BPK	WELDING OF SEAT - UM102		2139
	BLV SWEISWERKE (EDMS) BPK	BRACKET WELD - BLV SWEISWERKE 09/09/2020		13225
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM613)		2552
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM657)		10453
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ORANJE		25758
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		91898
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		32741
	BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		136575
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ DIRECTOSIGN.		13064
	EE HARRIS TRUCK AND BUS	PARTS, AGENTS ONLY		4247
	BLV SWEISWERKE (EDMS) BPK	REPAIR OF BORD		4991
	BLV SWEISWERKE (EDMS) BPK	UM712 - REPAIR OF TANK		25300
	MOTOLEK & BATTERY CENTRE	UM367 - REPAIR - MOTOLEK		2730
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM665		3056
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM541		3637
	KOMATSU SA (PTY)LTD	REPAIR OF TRANSMISSION - AGENTS		21347
	UPINGTON RATKASSENTRUM BK	UM608 - REPAIR OF BEAT IN GEARBOX. PLEASE USE QUOTATION		57926
	. BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ORANJE		11839
	. BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		116724
	. BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		5848
	. BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		53993
	. BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		5629
	LASEC SA (PTY) LTD	CALIBRATION STANDARD FOR BOTH PH AND CONDUCTIVITY		5004
	KSB PUMPS & VALVES	MIG REPRIORITIZATION PROGRAM: REPLACEMENT OF KSB MULTI		72409
	BLV SWEISWERKE (EDMS) BPK	MAKING OF REAR BUMPER - BLV SWEISWERKE 19/08/2020		5175
	UPINGTON INDUSTRIEEL	WORKSHOP REQUIREMENTS		3658
	UPINGTON MOTOR ONDERDELE	REPAIR WORK - UM711UPT MOTORSPARES		7459
	UPINGTON MOTOR ONDERDELE	VEHICLE TESTING ON 22/09/2020. UPINGTON MOTOR ONDERDELE -		9960
	MOTOLEK & BATTERY CENTRE	REPAIR OF ALTERNATOR		2439
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM438		2298
	MOTOLEK & BATTERY CENTRE	REPAIR AIRCON - UM626MOTOLEK 09/09/2020		9292
	MOTOLEK & BATTERY CENTRE	STARTING SYSTEM - 10.09.2020		2126
	MOTOLEK & BATTERY CENTRE	REPAIR OF START SYSTEM		2033
	SOUTH AFRICAN POST OFFICE LTD	PURCHASE OF STAMPED ENVELOPES		249600
	EE HARRIS TRUCK AND BUS	PARTS, AGENTS ONLY (UM689)		5439
	DU POKOY ATTORNEYS	LEGAL WORK: DAWID KRUIPER / JULIE BOERDERY CC - INVOICE:		140778
	WINDEED SYSTEMS (PTY) LTD	DEED SEARCH AUG 2020		8238
	NORTH WESTERN MOTORS (PTY) LTD	PARTS, AGENTS ONLY (UM708)		3035
	AAD DRIVETRAIN SYSTEM	ALLISON D.O.C FLEET MANAGEMENT SYSTEM LICENSE RENEWAL		6325
	BLV SWEISWERKE (EDMS) BPK	UM238 REPAIR OF REAR BUMPER - BLV 20.10.2020		2875
	BB HANDELAARS BK	PARTS		2678

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description		2021 R	2020 R
	BB HANDELAARS BK	PARTS - UM520		2415
	AUDITOR GENERAL	PAYMENT OF AUDIT COSTS.		301323
	WALKER MIDAS	MATERIAL - MIDAS IS THE AGENT FOR STIHL PRODUCTS - SOLE		2983
	WESNO VERWE BK.	CLEANING THE SWIMMING POOL - REITZPARK		11661
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPARE OF TELEMETRIC SYSTEM AT LEERKRANS WTW		27173
	SPECTRUM COMMUNICATIONS (PTY) LTD	ADDITION OF 8 X RESERVOIRS/TOWERS TO THE SCADA EMAIL REPORT SYSTEM -PROGRAMMING		2254
	BEN MAR STAALWERKE	MANUFACTURING AND INSTALLATION OF SECURITY GATE.		3449
	WALKER INDUSTRIA	HYDRAULIC WORK - UM609		2703
	WALKER INDUSTRIA	TRANSPORTATION OF FRONT END LOADER FROM UPT TO KAROS		3324
	WALKER INDUSTRIA	UM541 - REPAIR OF TELESCOPIC CYLINDER - IVECO		16675
	WALKER INDUSTRIA	UM540 - SUPPLY OF PARTS - IVECO		6440
	WALKER INDUSTRIA	UM513 - TOWING IN VEHICLE FROM SEWERAGE WORKS - IVECO		5405
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPAIRS OF TELE-RANGER CPU CARDS & RETESTING & REPAIR OF 25 WATT RADIOS		27171
	C-PAC PUMPS & VALVES	APURCHASE OF MONO PUMP PARTS. REPAIRS MADE BY MUNICIPAL		55376
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES: 01 APRIL 2020MBD 4		34979
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD 01 MAY 2020		41045
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD 01 JUNE 2020 - INVD:0876		34299
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD: 01 JULY 2020 - INVD:0960		23033
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD: 01 AUGUST 2020 - INVD:1090		24253
	S S ESAU	RENT OFFICE SPACE: WARD 2: SEPT 2020 - JUNE 2021		27500
	GB REPAIRDIENSTE	REPAIR OF FIRE DAMAGE AT 1221 TAMATIE STREET, KALKSLOOT.		8835
	GB REPAIRDIENSTE	QUOTATIONS ARE REQUIRED FOR THE REPAIR OR A BROKEN		8305
	KAAP AGRI BEDRYF BEPERK	PURCHASE OF X 1 2,500 LITERS JO JO TANK FOR THE RIETFONTEIN		2745
	ACORN PROJECTS 51	REPAIR 1.3KW FLYGT PUMP		14036
	AESPUMP	REPAIR 2 FLYGT PUMPS		123596
	AESPUMP	STRIP / QUOTE FLYGT PUMP KWWTW		79535
	AGRICO (PTY) LTD	REPAIR SPRINKLERS AT MALEFT SIDEERBE - MARTIN DU TOIT		18654
	LIEBHERR-AFRICA (PTY) LTD	PARTS, AGENTS ONLY		8710
	GORDONIA MOTORS	PARTS, AGENTS ONLY		3799
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM612)		2184
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM540)		12067
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM667)		4325
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM616)		4397
	BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		133545
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ILLEGAL RURAL		11175
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ DIRECTOSIGN -		22027
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ORANJE		21261
	BECKER BERGH & MORE	LEGAL WORK: SIPHIWE MAGODONGO/ DAWID KRUIPER		7406
	ACTOM (PTY) LTD	MIG REPRIORITIZATION PROGRAM: STANDBY ACTOM MOTOR FOR		216414
	LECFLO CC	PURCHASE OF PARTS FOR REPAIRS TO KSB WKLN40 / 5 PUMP		8791
	DIVINE INSPIRATION TRADING 164 PTY LTD	PHOTOCOPY MACHINE RENTAL - HUMAN RESOURCES		3127
	ORANJE MEGANIES EDMS BPK	UM707 - PARTS, AGENTS ONLY		2112
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM476)		2100
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM472)		8659
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM621)		2481
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		9884
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM632)		7876
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM513)		2476
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM472)		3992
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM642)		4100
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM098)		8673
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		11103
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM660)		8298
	UPINGTON INDUSTRIEEL	WORKSHOP REQUIREMENTS - UM50		6431
	GB HERSTELDIENSTE	QUOTATIONS ARE REQUIRED FOR THE INSTALLATION OF		4859
	GB HERSTELDIENSTE	QUOTATIONS ARE REQUIRED FOR THE INSTALLATION OF		5175
	BEN MAR STAALWERKE	STIP VAN DELIVERY PYP EN OPMAAK VAN PYP VAN HOOFPOMP NO4		8768
	BEN MAR STAALWERKE	REPLACE 300MM DELIVERY PIPE ON NO2 MAIN PUMP		8722
	FP SMIT	MAKING A PUMP AS AND PROVIDING BEARINGS FOR MAIN PUMP		8915
	EE HARRIS TRUCK AND BUS	PARTS, AGENTS ONLY		26528
	NOORDWES KOERANTE EDMS BPK	1/2 PAGE ADVERTISING FOR TOURISM MONTH. PUZZLE		8626
	MEDIA24 BEPERK	1/2 PAGE ADVERTISEMENT IN NORTHERN CAPE BULLETIN FOR		2220
	AUDITOR GENERAL	PAYMENT OF AUDIT COSTS.		942986
	CARPE DIEM	CARPE DIEM WATER PURCHASES - SEPTEMBER 2020		35224
	FP SMIT	REPAIR OF HITCH PENS - FP SMIT07/07/2020 - AMOUNT ABOVE R30		32447
	BEN MAR STAALWERKE	REPAIR OF RAT		1880
	FP SMIT	UM602 - REPAIR OF HOPPER TRUCKLOAD - FP SMIT09.11.2020		3588
	MJILA AND PARTNERS	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ VAN DER STEEN		135329
	UPINGTON MOTOR ONDERDELE	REPAIR WORK - UM583		13510
	UPINGTON MOTOR ONDERDELE	UM473 - REPAIR WORK - UMS		13348

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description		2021 R	2020 R
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	UM561 - REPAIR OF CLUCTH - UPT TREKKERS		24026
	VOLTEX (PTY) LTD	PARTS TO REPARE A BURNED ELECTRICAL CAPLE AT RAASWATER		3110
	ORANJE MEGANIES EDMS BPK	SERVICE AT AGENTS - UM731		11771
	UPINGTON INDUSTRIEEL	WORKSHOP REQUIREMENTS - UM50		2867
	UPINGTON MOTOR ONDERDELE	REPAIR OF BRAKES - UPINGTON MOTOR SPARES - AMOUNT ABOVE		162322
	UPINGTON MOTOR ONDERDELE	REPAIR SLEGS AGTERBRIEKE AMOUNT ABOVE R30 000 AWAITING		57939
	UPINGTON MOTOR ONDERDELE	REPAIR OF BRAKES		129168
	WALKER MIDAS	PARTS - UM712		2713
	MOTOLEK & BATTERY CENTRE	UM547 - AIRCON		10751
	MOTOLEK & BATTERY CENTRE	UM394 - REPAIR OF STARTER		2254
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM580 - MOTOLEK 17/11/20		3624
	MOTOLEK & BATTERY CENTRE	UM689 - REPAIR OF INDICATOR WIRING		9035
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM598		4385
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM608		2422
	GB HERSTELDIENSTE	THE FOLLOWING CLIENTS ARE REGISTERED AS NEEDED. THE		3983
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM665)		4115
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM175)		3951
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM175)		7126
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM658)		7271
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM666)		4325
	GORDONIA MOTORS	UM175 - PARTS, ONLY AT AGENTS		5687
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM657)		7964
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM610)		14437
	WALKER INDUSTRIA	UM616 - DIFPINION SEAL LEKIVECO14.10.2020NON TAX COMPLIANT		11135
	WALKER INDUSTRIA	HYDRAULICS - UM705NON TAX COMPLIANT10.11.2020		2414
	WALKER INDUSTRIA	WORKSHOP REQUIREMENTS		6503
	FACHS BUSINESS CONSULTING AND TRAINING	MFMP: TRAINING DIRECTOR JONKER (27 MODULES)		28750
	BARLOWORLD EQUIPMENT SOUTH AFRICA	PARTS		16840
	BEARING MAN GROUP	REQUIREMENTS FOR KSB PUMPS IN MAIN PUMP STATION		2419
	ORANJE MEGANIES EDMS BPK	SERVICE AT AGENTS - UM634		2033
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM381)		10792
	TURFMASTER BELLVILLE	PARTS, AGENTS ONLY (UM364)		3543
	TURFMASTER BELLVILLE	PARTS, AGENTS ONLY		3485
	TURFMASTER BELLVILLE	PARTS, AGENTS ONLY		3485
	PRIMA BANDE (EDMS) BPK	REPAIR OF EXHAUST - SUPA QUICK17.08.2020		3000
	KAAP AGRI BEDRYF BEPERK	PURCHASE TORCH ON ABE 1MX10MX4MM BLACK (6030163) ROOF		7832
	MG TRANSPARENCY PTY LTD	REPAIR /SERVICE OF AIR CONDITIONING MACHINE		2950
	MOTOLEK & BATTERY CENTRE	UM115 - REPAIR STARTER		3798
	JH PEST CONTROL	REMOVAL OF BEES BY PEST CONTROL CONTRACTOR AT DICKY		3500
	INTER TEKENS (EDMS) BPK	PURCHASE REQUIRED. LOGOS FOR DAVID KRUIPER MUNICIPAL		2116
	FP SMIT	UM608 - REPLACE SLIDEBLOCK		3183
	FP SMIT	UM705 - REPAIR OF PEN ON HOPPER - FP SMIT		3313
	FP SMIT	REPLACE SLIDES ON TRUCKLOAD - UM610		4474
	FP SMIT	UM689 - REPAIR OF MISTAKES - FP SMIT		2445
	TRANS SCOTT TRUCKS	PARTS, AGENTS ONLY		11141
	AGRICO (PTY) LTD	PURCHASE OF FITTINGS FOR REPAIRS ON PIPES OF DIGESTER		4844
	REPRA CC	READING OF XEROX PRINTER AT FIRE RECEPTION - EMERGENCY		3109
	REPRA CC	MONTHLY RENTAL OF PRINT MACHINE AT TEST CENTER. DOC		6674
	REPRA CC	READING : JULY 2020. DOC NO 50047 DOC DATE 30 JULY 2020		4514
	UPINGTON MOTOR ONDERDELE	REPAIR WORK - KB24		5083
	WALKER MIDAS	REPAIR WORK - UM688		2128
	MOTOLEK & BATTERY CENTRE	PURCHASE OF SOLAR PUMP FOR THE SATELLITE OFFICE -		67852
	ALFA PANEELKLOPPERS	CO-PAYMENT ON FORD (CGZ898NC)		5000
	ALFA PANEELKLOPPERS	CO-PAYMENT ON FORD (CGZ898NC)		5000
	NOORD-KAAP DIESEL	REPAIR INJECTORS - NOORKAAP DIESEL		7058
	WALKER INDUSTRIA	HYDRAULICS - UM609 - WALKER INDUSTRIA		4594
	WALKER INDUSTRIA	REPAIR WORK - UM540		3450
	WALKER INDUSTRIA	REPAIR WORK - UM478		3450
	WALKER INDUSTRIA	UM548 - REPAIR OF PTO PUMP		24487
	WALKER INDUSTRIA	REPAIR WORK - UM394 NON TAX COMPLIANT10.11.2020		13981
	WALKER INDUSTRIA	REPAIR WORK - UM602 WALKER INDUSTRIA		2807
	WALKER INDUSTRIA	REPAIR OF HYDROLIC PIPE		2013
	WALKER INDUSTRIA	REPAIR WORK - UM554IVECO		4414
	WALKER INDUSTRIA	UM705 - REPAIR OF OVERIGHT SIDEEATING - IVECO05.10.2020		13437
	WALKER INDUSTRIA	REPAIR SEAT AT UPHOLSTERY - UM455		2875
	YONKE DOSING AND FLUIDS TECHNOLOGY CC	SPARE VACUUM CHLORINE GAS REGULATORS FOR BOTH AHS WTW & KAMEEKMOND WWTW		208070
	QUILL ASSOCIATES	BIQ LICENSE FEE FOR FEBRUARY 2021-JUNIE 2021- INVOICE 2042		450000
	BEARING INTERNATIONAL	EMERGENCY PURCHASE AND INSTALLATION OF 15KW MOTOR FOR		10342
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM541)		19808
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM538)		5322
	MOTOLEK & BATTERY CENTRE	AUTO ELECTRICAL - UM414		3031
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM636		4670
	MOTOLEK & BATTERY CENTRE	AUTO ELECTRICAL - UM385		2293
	MAT TYRE (PTY) LTD	TIRES - UM583 - REFER TO REQUISITION 195492 WHICH HAS BEEN		6200
	MAT TYRE (PTY) LTD	TIRES - UM472 - REFER TO REQUISITION 187971 WHICH HAS BEEN		7080
	BARLOWORLD EQUIPMENT SOUTH AFRICA	PARTS, AGENTS ONLY (CAT)		14325

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description		2021 R	2020 R
	NORTH WESTERN MOTORS (PTY) LTD	DO 105000KM SERVICE, AGENTS		2964
	NORTH WESTERN MOTORS (PTY) LTD	DIAGNOSTICS		6276
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPAIR TELEMETRY AT RAASWATER RESERVOIR THAT WAS VANDALISED - SPECTRUM COMMS		16287
	SPECTRUM COMMUNICATIONS (PTY) LTD	ADDITIONAL EQUIPMENT REQUIRED ON REPAIRS TRIP-SPECTRUM TO UPINGTON- REQ.208769		7289
	QUILL ASSOCIATES	WORK AND SUPPORT FROM HELP DESK - INVOICE 2033		46255
	AUDITOR GENERAL	PAYMENT OF AUDIT COST.		455145
	CREATIVE MINDS	BASIC BEGINNER TRAINING (WINDOWS 10, MS WORD 2016, MS		8000
	AAD DRIVETRAIN SYSTEM	PARTS, AGENTS ONLY AAD (UM514)		11336
	AAD DRIVETRAIN SYSTEM	PARTS, AGENTS ONLY AAD (UM514)		18371
	UPINGTON WEBATELJEE	PROTECTED CLOTHES FOR WATERMETER TEAM		5313
	KBS MULTIPRO	FLOAT LEVEL SWITCH FOR PUMP STATIONS IN TOWN		2877
	UPINGTON MOTOR ONDERDELE	REPAIR OFVEHICLE		21203
	LUMBER CITY	MATERIAL FOR BUILDING AT SANITATION: ABLUSION FACILITIES		4209
	KAAP AGRI BEDRYF BEPERK	POP-UPS, VALVES AND SOCKETS FOR EVO		8700
	KAAP AGRI BEDRYF BEPERK	IRRIGATION MATERIAL - UITSIG PARK. TEMBA SIZA		3222
	GLASFIT UPINGTON	CO-PAYMENT FOR NISSAN WINDOW - BMV880NC		2500
	GLASFIT UPINGTON	CO-PAYMENT FOR NISSAN WINDOW - (BNR935NC)		2500
	MH OFFICE AND STATIONERY CC	RIBBON FOR PRINTER (PRT04A) TO PRINT CONSUMER ACCOUNTS		15732
	MH OFFICE AND STATIONERY CC	RIBBON FOR PRINTER (PRT04A) TO PRINT CONSUMER ACCOUNTS		15732
	AAD DRIVETRAIN SYSTEM	PARTS, AGENTS ONLY AAD DRIVETRAIN (UM514)		35321
	MERAFE HOLDINGS	PURCHASE OF VEHICLES ON RT57-2019 TENDER. SEE REQUISITION		535210
	FIT - IT	TIRE REPLACEMENT - UM563		6480
	FIT - IT	REPAIR OF EXHAUSTUM689		3840
	FIT - IT	REPAIR OF EXHAUSTUM382		3995
	FIT - IT	UM115 - TIRE PUNCTURE		3892
	FIT - IT	REPAIR PUNCTURE - UM471		2140
	FIT - IT	PARTS - UM542		2440
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	UM599 - REPAIR OF CLUTCH AND SERVICE TRACTOR		20427
	WALKER MIDAS	UM740 - REPAIR WORK - 4X4 MIDAS07/01/2021		2693
	WALKER MIDAS	REPAIR OF MACHINE		8644
	WALKER MIDAS	UM374 - REPAIR OF MACHINE		2426
	WALKER MIDAS	UM361 - REPAIR WORK - MEGAWORLD		2043
	WALKER MIDAS	UM693 - REPAIR OF ENGINE4X4 MEGA WORLD22/12/2020		3672
	WURTH SOUTH AFRICA COMPANY (PTY) LTD	WORKSHOP REQUIREMENTS, ONLY AT WURTH - UM50		3333
	ALFA PANEELKLOPPERS	CO-PAYMENT ON FORD RANGER CVG499NC		5000
	CARPE DIEM	CARPE DIEM WATER PURCHASE - OCTOBER 2020		35067
	SOUTH AFRICAN POST OFFICE LTD	PURCHASE OF REQUIRED WINDOW ENVELOPES (STAMPED) FOR		25480
	BEN MAR STAALWERKE	UM476 - CHANGE OF HOOK - BENMAR		2700
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		56534
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		20047
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY / CINMARK TWENTY		5492
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/CINMARK TWENTY		3303
	BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER LOCAL		18268
	WALKER INDUSTRIA	UM705 - REPLACE FRONT BRAKE PADS -IVECO 29.12.2020		12580
	WALKER INDUSTRIA	UM478 - REPAIR OF HIGH PRESSURE HOSE		2648
	WALKER INDUSTRIA	UM616 - REPAIR OF HYDROLIC OIL LEAK		18811
	WALKER INDUSTRIA	UM602 - REPAIR OF HIDRAULIC CONTROL LEVER		2400
	WALKER INDUSTRIA	UM707 - VEHICLE TRANSPORT AND REPAIR CLUTCH		27033
	WALKER INDUSTRIA	REPAIR OF TRANSMISSION		69000
	WALKER INDUSTRIA	UM548 - APPLICATION OF SAFETY SYSTEM ON PTO - IVECO		28038
	WALKER INDUSTRIA	UM541 - REPAIR OF PTO		50025
	WALKER INDUSTRIA	REPAIR OF HOPPER SLIDES - IVECO		198494
	TURFMASTER BELLVILLE	UM563 - MATTYRE CANNOT SUPPLY THE RIGHT BRAND TIRES,		7748
	UPINGTON MOTOR ONDERDELE	TOWING IN VEHICLE FROM THE CORNER OF JAN DE KLERK AND		2128
	UPINGTON MOTOR ONDERDELE	REPAIR OF VEHICLE - MOTORONDERDELE05.02.2020		68921
	UPINGTON ALTERNATORS & REWINDS CC	REPAIR SECONDARY DAN NO 1 MOTOR		2114
	ACORN PROJECTS 51	REPAIR FOUR FLOOR PUMPS FROM SEWERAGE AND PUMP		19053
	AGRICO (PTY) LTD	REPAIR PUMP AT PROFESSIONAL CENTER PUMP STATION		5430
	GOVERNMENT PRINTING WORKS	FINAL CLOSURE NOTICE: CLOSURE OF A PUBLIC PLACE: ERVEN		2018
	UPINGTON MOTOR ONDERDELE	STRIP & QUOTE 20/07/20		118826
	UPINGTON BESPROEIINGSRAAD	PAYMENT OF WATER LEVI FOR PERIOD, 1 JULY 2020 - 30 JUNE 2021 :		44232
	UPINGTON BESPROEIINGSRAAD	PAYMENT OF WATER LEVI, PUMP LICENSE USE - ACCOUNT MO6 -		8207
	UPINGTON TOYOTA (EDMS)BPK	PARTS - UM463		8090
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY (UM464)		8287
	REPRA CC	SERVICE CONTRACT FOR PHOTOCOPY MACHINE - SANITATION		3203
	REPRA CC	READING PHOTOCOPY MACHINES : NOVEMBER 2020. DOC NO:		5563
	REPRA CC	READING PHOTOCOPY MACHINES : OCTOBER 2020. DOC NO: 50717,		11332
	ALFA PANEELKLOPPERS	REPAIR OF VEHICLE. SUPPLIER IS THE ONLY SUPPLIER		10482
	WINDEED SYSTEMS (PTY) LTD	DEED SEARCH - NOV 2020		2483
	MATTHEWS AND PARTNERS	CO-PAYMENT OF MATTHEWS & PARTNERS		25013
	MATTHEWS AND PARTNERS	CO-PAYMENT OF MATTHEWS & PARTNERS		20068
	JAM STATIONERS	TONERS : REGISTRATION		21648
	PA STATIONERS	PURCHACE CARTRIDGE FOR SANITATION SERVICES		5735

Note	Description		2021 R	2020 R
	ALFA PANEELKLOPPERS	CO-PAYMENT ON UD (CFM844NC)		15000
	PRIMA BANDE (EDMS) BPK	UM184 - REPAIR OF EXHAUST		3650
	ONLAB SPECIALIST ELECTRO-TECHNOLOGY CC	SUPPLY OF LABOUR FOR THE REPAIR AND TESTING OF PROTECTION RELAYS AT:ALPHA SUBSTATION, HOSPITAL SUBSTATION AND CHARLIE SUBSTATION.STRIP & QUOTE		150053
	MACROPLAN	REMOVAL OF LIMITATION ON ERVEN 20955		19412
	. BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ QUILL ASSOCIATES		4813
	. BECKER BERGH & MORE	LEGAL WORK: ORANJE WATERSPORT CC/ DAWID KRUIPER		62525
	NEWGEN PUMPS AND VALVES	REPAIRL 2 FLYGT PUMPS. THE PUMPS ARE USED AT THE EILAND		29747
	NEWGEN PUMPS AND VALVES	STRIP & QUOTE:REPAIR OF 2KW FLYGT PUMP FOR AHS WATER		14769
	ORANJE MEGANIES EDMS BPK	PARTS - UM468		4542
	ORANJE MEGANIES EDMS BPK	PARTS - UM114		2619
	ORANJE MEGANIES EDMS BPK	PARTS, NON TAX COMPLIANT 11.11.2020		6313
	ALFA PANEELKLOPPERS	CO-PAYMENT ON NISSAN NP200 (CFX056NC)		3500
	ALFA PANEELKLOPPERS	CO-PAYMENT ON NISSAN MICRA (CFS969NC)		5000
	GB REPAIRDIENSTE	QUOTATIONS ARE REQUESTED FOR THE REPAIR OR ELECTRICAL		7015
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD: 1 JANUARY 2021 - INVOICE D1680		39675
	FP SMIT	WELDING WORK - UM707		5348
	FP SMIT	UM609 - REPAIR OF HOPPER SLIDES - FP SMIT07/01/2021		15278
	MJILA AND PARTNERS	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ VAN DER STEEN		8847
	TRANS ORANJE DRUKKERS EIENDOMME BPK	PURCHASE OF LEAVE BOOKS - HUMAN RESOURCES		17825
	REPRA CC	TONER : WC4112 : ARCHIVES. DOC NO: 51068, DOC DATE: 9		2645
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM609)		2228
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM554)		14437
	AUDITOR GENERAL	PAYMENT OF AUDIT COSTS.		610699
	FP SMIT	UM705 - REPAIR OF HOPPER SLIDES		3084
	FP SMIT	UM731 - REPAIR OF FLAPS - FP SMIT28.01.2021		2343
	WOLTERS KLUWER TAX AND ACCOUNTING SA PTY LTD	RENEWAL OF TEAMMATE. ANNUAL MAINTENANCE LICENSES.		27663
	WALKER INDUSTRIA	UM705 - VEHICLE OVERIGHT		37042
	WALKER INDUSTRIA	UM0478 - REPAIR OF HIGH PRESSURE HOSE - IVECO		2188
	BLV SWEISWERKE (EDMS) BPK	UM414 - MAKING OF HOOK - BLV		5290
	BLV SWEISWERKE (EDMS) BPK	UM616 - REPAIR OF TRUCKLOAD		8280
	KAAP AGRI BEDRYF BEPERK	PURCHASE OF CLEANING MATERIALS AHS		4920
	SALGA	TASK JOB EVALUATION SYSTEM COSTS FOR 2020/2021		8250
	MINDMUZIK MEDIA	PURCHASE OF REQUIRED BOOKS FOR DTLC IN UPINGTON OFFICES-		6736
	MINDMUZIK MEDIA	PURCHASE - REQUIRED BOOKS FOR THE DTLC IN RIETFONTEIN		4691
	ACORN PROJECTS 51	REPAIR 4 FLOOR AT PUMPS SEWERAGE WORKS		19053
	AUTO LUXUS BK	REPLACE SEAT FRAME ON FRONT SEAT - UM720 - AUTO LUXUS		4470
	URB- ICT (PTY) LTD	REPAIR LAPTOP OF MUNICIPAL MANAGER		5580
	UPINGTON MOTOR ONDERDELE	UM414 - SUPPLY OF HANDBRAKE VALVE - UPINGTON MOTOR		2515
	UPINGTON ALTERNATORS & REWINDS CC	REPAIR ELECTRIC MOTOR 15KW - 2 POLE MOTORA. VAN NEEL		3407
	SPECTRUM COMMUNICATIONS (PTY) LTD	REPLACE FAULTY TELEMETRY RADIO'S AT AH SEPTEMBER WTW - COMMS PROBLEMS P/STATION		12744
	REDIRA CLOTHING CC	PURCHASE OF PROTECTIVE CLOTHES FOR SANITATION SERVICES		6850
	UPINGTON RATKASSENTRUM BK	REPAIR WORK - UM146		21035
	WINDEED SYSTEMS (PTY) LTD	DEED SEARCH - JANUARY 2021		8840
	WALKER MIDAS	PARTS- UM478 - HOOK WAS BOUGHT AT MIDAS. EMERGENCY, THE		6958
	WALKER MIDAS	UM294 - REPAIR WORKS - MEGAWORLD		2019
	MOTOLEK & BATTERY CENTRE	UM524 - REPAIR OF LIGHTS		4640
	MOTOLEK & BATTERY CENTRE	UM736 - REPAIR SHORT ON PTO		2852
	MOTOLEK & BATTERY CENTRE	UM554 - REPAIR BACK LIGHTS - MOTOLEK 14.12.2020		2801
	MOTOLEK & BATTERY CENTRE	AUTO ELECTRICAL - UM98		2451
	MOTOLEK & BATTERY CENTRE	UM474 - HEADLIGHTS NOT WORKING		419
	WORKSHOP ELECTRONICS CC	RE: SERVICE & CALIBRATION OF A-GRADE TESTING EQUIPMENT X		22444
	KOMATSU SA (PTY)LTD	PARTS, AGENTS ONLY (UM581)		2824
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD: 1 DECEMBER 2020 - INVD1657		43389
	BEN MAR STAALWERKE	UM0606 - EXHAUST PIPE AND LEVEL GUARD REPAIR - BENMAR		3230
	BEN MAR STAALWERKE	UM580 - REPAIR OF DIESEL TANK BRACKET - BENMAR		2325
	DIVINE INSPIRATION TRADING 164 PTY LTD	RENTAL OF PHOTOCOPY MACHINE - SEPTEMBER 2020		3127
	DIVINE INSPIRATION TRADING 164 PTY LTD	RENTAL OF PHOTOCOPY MACHINE - JANUARY 2021		3127
	DIVINE INSPIRATION TRADING 164 PTY LTD	RENTAL OF PHOTOCOPY MACHINE - OCTOBER 2020		3127
	DIVINE INSPIRATION TRADING 164 PTY LTD	RENTAL OF PHOTOCOPY MACHINE - DECEMBER 2020		3127
	KALAHARI-OOS WATERGEBRUIKVERENIGING	NOENIEPUT WATER SUPPLY: MOU KALAHARI EAST WATER USERS ASSOCIATION		185006
	FIT - IT	KB24 - REPAIR OF EXHAUST - FIT IT15.12.2020		2100
	KOMATSU SA (PTY)LTD	PARTS, AGENTS ONLY (UM581)		13576

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description	2021 R	2020 R
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD:1 NOVEMBER 2020 INVD1545	41588
	BB HANDELAARS BK	PARTS - UM470	2458
	BB HANDELAARS BK	PARTS - UM553	3373
	CTE WATER TECH	HACH TURBIDITY METERS FOR PACKAGE PLANTS	143791
	J J VERKOELINGS	STRIP & QUOTE : AIRCON IN ROOM WHERE ENVELOPES ARE	3120
	C-PAC PUMPS & VALVES	REPAIR FLYGT PUMP 2KW AT SEWERAGE WORKS	28865
	FP SMIT	UM602 - REPAIR OF HOPPER SLIDE BLOCKS - FP SMIT14.12.2020	17668
	FP SMIT	UM616 - REPAIR OF PIPE - FP SMIT12/01/2021	6284
	CTE WATER TECH	CALIBRATION STANDARDS FOR 2100P TURBIDITY METER -	5277
	AI HENDRIKS	STRIP & QUOTE : AIRCON AT WORKSHOP - CONTACT PERSON:	3800
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM556)	20642
	QUILL ASSOCIATES	WORK AND SUPPORT FROM HELPDESK (BIQ) - INVOICE 2052	21499
	C-PAC PUMPS & VALVES	REPAIR BMM MOTOR 45KW VAN DUIKWEG PUMP STATION	21048
	UPINGTON TOYOTA (EDMS)BPK	PARTS, AGENTS ONLY (UM465)	2255
	FIT - IT	REPAIR EXHAUST - UM711 - FIT IT03/02/2021	2882
	FIT - IT	UM553 - REPLACE REAR SHOCKS - FIT IT 15.12.2020	4425
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM554)	8874
	WALKER INDUSTRIA	REPAIR HYDRAULIC HOSE - UM420	2013
	WALKER INDUSTRIA	PARTS	2875
	AESSEAL PTY LTD	REPAIR 1 FLYGT PUMP	93853
	BLV SWEISWERKE (EDMS) BPK	UM667 - REPAIR RIGHT SIDE TRAP - BLV	2128
	BLV SWEISWERKE (EDMS) BPK	UM580 - REPAIR OF DIESEL TANK BRACKETS - BLV01.02.2021	5980
	BLV SWEISWERKE (EDMS) BPK	KB24 - REPAIR OF SLIDING DOOR	4830
	BLV SWEISWERKE (EDMS) BPK	UM563 - REPAIR OF BORD - BLV 16/2/21	2990
	FIT - IT	UM35 - TIRES	25090
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM626)	2981
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM636)	2111
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM661)	2253
	ORANJE MEGANIES EDMS BPK	UM642 - PARTS, ONLY AT AGENTS	3336
	ORANJE MEGANIES EDMS BPK	REPAIR WORK AT AGENTS - UM639	7969
	ORANJE MEGANIES EDMS BPK	UM642- PARTS, ONLY AT AGENTS	7844
	BB HANDELAARS BK	WORKSHOP REQUIREMENTS - UM50	3381
	BB HANDELAARS BK	PARTS - UM146	2999
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ILLEGAL	7250
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ MNR BONGANI/ ME	2038
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUN/ WILLEM LINKS - CARRIER	2954
	BECKER BERGH & MORE	LEGAL OPINION: MEDICAL CONTRIBUTIONS AFTER RETIREMENT,	2875
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/COMPLAINT ABOUT	10000
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ DIRECTO SIGN,	35091
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ILLEGAL	46052
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ILLEGAL	6142
	FP SMIT	UM705 - CYLINDER OPENED - FP SMIT 4/2/21	3824
	FP SMIT	UM602REPAIR OF HIDROLIC CYLINDERS - FP SMIT07/01/2021	4886
	FP SMIT	REPAIR WORK - UM616	2305
	FP SMIT	UM431 - REPLACE OF REAR ROLLER BEARINGS	2565
	FP SMIT	REPAIR OF HYDROLIC PIPE - UM580	3482
	MG TRANSPARENCY PTY LTD	STRIP & QUOTE AIRCON : OFFICE NR 068, CONTACT PERSON:	3900
	MG TRANSPARENCY PTY LTD	STRIP & QUOTE : AIRCONS - FINANCE (OFFICE NO 24)	2950
	MG TRANSPARENCY PTY LTD	STRIP & QUOTE : AIRCON LEAKAGE : OFFICE NO 73 : TOWN	2950
	WALKER INDUSTRIA	OIL, ONLY AT IVECO - UM50	6706
	WALKER INDUSTRIA	UM734 - SERVICE OF VEHICLE - IVECO	4074
	UPINGTON INDUSTRIEEL	UM583 - PARTS	3754
	UPINGTON MOTOR ONDERDELE	REPAIR WORK - KB24	6158
	UPINGTON MOTOR ONDERDELE	REMOVE TANK AND REPLACE TANK UNIT,O RING AND FUEL HOSE -	5504
	AUDITOR GENERAL	PAYMENT OF AUDIT COSTS.	1454077
	VAN'S MOTORS UPINGTON CC	PARTS, AGENTS ONLY (UM553)	3266
	TR LANDBOU STAAL	PURCHASE OF REQUIRED POLES FOR ROAD MARKING SIGNAGES -	7590
	KOMATSU SA (PTY)LTD	PARTS, AGENTS ONLY (UM580)	10701
	KOMATSU SA (PTY)LTD	UM721 - REPAIR OF HYDROLIC SYSTEM. THE MACHINE IS AT	296193
	TOTAL GEO-SPATIAL INFORMATION SOLUTIONS	IMIS ANNUAL LICENCE FEE- 2020/2021	563241
	WALKER INDUSTRIA	REPAIR OF HYDROLIC PIPE - UM328IVECO	1329
	KITZORO LOGISTICS	STRIP & QUOTE AIRCON : OFFICE X7048 (DIRECTOR COMMUNITY	5500
	UPINGTON MOTOR ONDERDELE	PARTS - UM653	2596
	BOEGOEBERG WATERGEBRUIKERSVERENING	WATER PURCHASES FOR THE PERIOD:1 FEBRUARY 2021-INVD1755	44829
	CARPE DIEM	CARPE DIEM WATER PURCHASES - NOVEMBER 2020	34199
	BEN MAR STAALWERKE	UM541 - MAKING OF REAR CHEVRON PLATE HOLDER - BENMAR	2271
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ GS MAGADONGO	4428
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ PCBS	3105
	PHILIPPUS DANIEL NAGEL	APPLICATION IN TERMS OF REGULATION 68 (1) - DEED OF	2308
	AERZEN AIRGAS	ADDITIONAL PARTS REQUIRED TO COMPLETE INSTALLATION OF	27963
	AESPUMP	REPAIR 2 FLYGT PUMPS AT SEWERAGE WORKS	126535
	URB- ICT (PTY) LTD	TONERS FOR PRINTING AT SCM - TONERS WERE ALREADY	5865
	GB HERSTELDIENSTE	QUOTATIONS ARE REQUESTED FOR THE ELECTRICAL CONNECTION	21323
	OPULENTIA FINANCIA SERVICES	ENDORSEMENT ADDING 2X BACKHOE LOADERS, SASRIA	21434
	MCCARTHY	PURCHASE OF VEHICLES UNDER RT57-2019 TENDER WITH	220110
	TOTAL GEO-SPATIAL INFORMATION SOLUTIONS	IMIS SUPPORT FEE FOR JULY 2020 - JUNE 2021	406217
	KLK LANDBOU BEPERK	MATERIAL FOR REPAIR OR FENCING AT KAROS MEENT. CANCEL	24608
	KLK LANDBOU BEPERK	REPAIR WIRE AT KLIPKRAAL MEENTGROND	2604

Note	Description		2021 R	2020 R
	BLV SWEISWERKE (EDMS) BPK	REPAIR WORK - BLV SWEISWERKE 14/09/2020		14720
	BLV SWEISWERKE (EDMS) BPK	UM616 - REPAIR OF REAR MUDGAURDS		4991
	BLV SWEISWERKE (EDMS) BPK	UM614 - WELDING OF TRUCKLOAD		3278
	BLV SWEISWERKE (EDMS) BPK	WELDING - UM420		9994
	BLV SWEISWERKE (EDMS) BPK	UM524 - REPAIR LEFT SIDE CYLINDER SUPPORT - BLV		4025
	BLV SWEISWERKE (EDMS) BPK	UM602 - REPAIR OF HOPPER TRUCKLOAD		13628
	BLV SWEISWERKE (EDMS) BPK	KB24 - REPAIR OF STAIRS - BLV SWEISWERKE13/01/2021		5290
	BELL EQUIPMENT CO. S.A. (PTY) LTD	PARTS, AGENTS ONLY (UM730)		2743
	AUTOZONE	PARTS - UM553		2047
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM664)		4676
	BEN MAR STAALWERKE	MAIN PUMP STATION STRIP DELIVERY PIPE ON NO1 MAIN PUMP AND		8861
	FP SMIT	UM478 - REPAIR OF RETURN SYSTEM - FPSMIT		4408
	FP SMIT	UM524 - REPAIR OF CENTRE CYLINDER		6135
	EE HARRIS TRUCK AND BUS	PARTS, AGENTS ONLY (UM689)		4094
	VOLTEX (PTY) LTD	SEALING PLIERS WITH ENGRAVING FOR SEALING OF ELECTRICAL		6411
	ORANJE MEGANIES EDMS BPK	REPAIR WORK AT NISSAN - UM661		11418
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	UM505 - REPAIR WORK AT AGENTS		4142
	UPINGTON ALTERNATORS & REWINDS CC	REPAIR P.B.NO4 BRUG MOTOR (MOTOR BURNED, URGENTLY NEEDED)		2179
	TIDY FILES	LEGAL BOX WITH STAPLES (KRAFT) : REGISTRATION SERVICES		2818
	FP SMIT	REPAIR WATER LEAK - UM478		5534
	FP SMIT	UM238 - REPLACE REAR SPRING CENTREPEN		3620
	VOLTEX (PTY) LTD	USED TO MONITOR WATER LEVELS		5765
	V E C ELEKTRIES GROOTHANDELAARS	USED TO MAINTAIN STREET LIGHTS		2236
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ ORANJE		6900
	BECKER BERGH & MORE	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/ SAKKIE SE ARKIE		4353
	BECKER BERGH & MORE	LEGAL OPINION - TUCK SHOPS INVOICE NO: HVDV011903		12650
	EMC ELECTRICAL RETICULATION (PTY) LTD	QUOTATIONS ARE REQUIRED FOR THE MOVEMENT OF H - POLE STRUCTURE AT KWV SUBSTATION ON THE "HONDEJAG" LINE. CONTRACTORS WHO HAVE EQUIPMENT TO WORK ARE		26211
	WALKER INDUSTRIA	UM475 - REPAIR OF BOOM CYLINDER AND VALVE		62767
	WALKER INDUSTRIA	UM0541 - REPAIR OF PTO		47278
	WALKER INDUSTRIA	UM608 - HYDRAULIC LEAKAGE		3508
	OPULENTIA FINANCIA SERVICES	ADD TWO(2) ISUZU VEHICLES		8883
	TOTAL CLIENT SERVICES LIMITED	LICENCE FEES & SERVICES FEES PAYABLE- CONTRACT BETWEEN		86250
	AUDITOR GENERAL	PAYMENT OF AUDIT COSTS.		901532
	UPINGTON TOYOTA (EDMS)BPK	PARTS - UM185		3468
	UPINGTON TOYOTA (EDMS)BPK	PARTS - UM455		4755
	NOORDWES KOERANTE EDMS BPK	NOTICE: K 03/2021. GEMSBOK IS THE ONLY LOCAL NEWSPAPER.		3015
	NOORDWES KOERANTE EDMS BPK	ADVERTISEMENT: PLACEMENT OF K2 / 2021 - 05 FEBRUARY 2021.		4605
	NOORDWES KOERANTE EDMS BPK	TENDER ADVERTISEMENT: TN004 / 2021. EXTENSION OF TENDER.		1919
	NOORDWES KOERANTE EDMS BPK	TENDER ADVERTISING: EXTENSION OF TENDER TN005 / 2018.		3008
	NOORDWES KOERANTE EDMS BPK	TENDER ADVERTISEMENT: TN004 / 2021 AND TN007 / 2021. PLACING		1919
	VOLTEX (PTY) LTD	EMERGENCY REPLACEMENT OF EARTH LEAKAGE BREAKER AT		2718
	NORTH WESTERN MOTORS (PTY) LTD	PARTS - KB19		6883
	NORTH WESTERN MOTORS (PTY) LTD	PARTS - KB19		4364
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM712)		6146
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY		2007
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM146)		3230
	ORANJE MEGANIES EDMS BPK	UM642 - PARTS, ONLY AT AGENTS		3249
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM626)		19579
	ORANJE MEGANIES EDMS BPK	PARTS, AGENTS ONLY (UM643)		3823
	ORANJE MEGANIES EDMS BPK	PARTS - UM390.		3079
	PA STATIONERS	TONER : ADMIN OFFICER COMMITTEES		3546
	URB- ICT (PTY) LTD	STRIP AND QUOTE		2160
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	WORKSHOP REQUIREMENTS - UM50		2933
	UPINGTON TREKKERS & IMPLEMENTE (EDMS) BPK	PARTS, AGENTS ONLY (UM601)		2325
	MR SJ COETZEE	LOCKS TO CLOSE ELECTRICAL CABINETS. THERE ARE LESS OR		25000
	MOTOLEK & BATTERY CENTRE	UM544 - REPAIR OF START SYSTEM		3235
	MOTOLEK & BATTERY CENTRE	UM580 - REPAIR OF HEADLIGHTS		2812
	MOTOLEK & BATTERY CENTRE	INSTALLATION OF LIGHTS - UM763		9604
	MOTOLEK & BATTERY CENTRE	INSTALLATION OF LIGHTS - UM762		9604
	MOTOLEK & BATTERY CENTRE	REPAIR WORK - UM455 REFER TO REQUISITION 194680 WITH		3713
	MOTOLEK & BATTERY CENTRE	UM712 - TESTING OF CHARGING SYSTEM		4931
	MOTOLEK & BATTERY CENTRE	UM72 - REPAIR OF SPEEDO		5334
	LEXISNEXIS PTY LTD	ONLINE IR NETWORK SUB D/O- BP LINKS. INVOICE: LN00163623		11102
	LEXISNEXIS PTY LTD	STAT RSA SET PVT MAIN SET & ISSU DELIVERY. INVOICE:		18348
	VECTO TRADE 59 (PTY) LTD	RIBBONS FOR PRINTER (PRT04A) TO PRINT CONSUMER ACCOUNTS.		8491
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM554)		4600
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM665)		13623
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM610)		57960
	GORDONIA MOTORS	PARTS, AGENTS ONLY (UM474)		16396
	UPINGTON RATKASSENTRUM BK	REPAIR OF TRANSMISSION - UM656 MAIFAIR		21060
	WINDEED SYSTEMS (PTY) LTD	DEED SEARCH - MARCH 2021		7467
	CARPE DIEM	CARPE DIEM WATER PURCHASES FOR FEBRUARY 2021		46703
	FP SMIT	UM616 - REPAIR WORK ON TANK		6666
	ABSOLUTELY PERFECT WATER	EMERGENCY REPAIR OF FILTER AT NTSIKELELO WTW		13900
	LASEC SA (PTY) LTD	LASEC INSTRUMENTS PROBES FOR PACKAGE PLANTS		29907

Note	Description		2021 R	2020 R
	WALKER INDUSTRIA	UM610 - HYDRAULIC OIL		3296
	WALKER INDUSTRIA	UM514 -REPAIR OF RIGHT SIDE TRUCKLOAD CYLINDER ON HOPPER		13552
	WALKER INDUSTRIA	REPAIR HYDROLIC PIPE - UM514		4049
	WALKER INDUSTRIA	OPENING OF GEARBOX OIL COOLER PIPE - UM524		4267
	WALKER INDUSTRIA	UM602 - REPAIR OF RIGHT SIDE HOPPER CYLINDER - IVECO		5060
	NEWGEN PUMPS AND VALVES	STRIP,INSPECT,QUOTE & REPAIR OF 6KW FLYGT PUMP AT AH		29999
	NEWGEN PUMPS AND VALVES	REPAIR 2KW FLYGT PUMP AT SEWERAGE WORKS		27430
	J J VERKOELINGS	SERVICE OF AIRCON : IT OFFICE IN BASEMENT - JJ VERKOELING		8670
	PRIMA BANDE (EDMS) BPK	UM538 - REPAIR OF EXHAUST		2210
	REDIRA CLOTHING CC	SAFETY CLOTHING : DKM SATELLITE OFFICE SANCTUATORS:		8610
	NJ WELDING WORKS CC	REPAIR AIRCONS THAT IS OUT OF EFFECT DUE TO VANDALISM.		17227
	FP SMIT	UM478 - REPAIR OF HIGH PRESSURE HOSE		4422
	FP SMIT	UM514 - REPAIR HYDROLIC PIPE - FP SMIT		3732
	FP SMIT	KB24 - REPAIR OF TRUCKLOAD - FP SMIT		5431
	FLO SPECIALIZED PRODUCT SOLUTIONS	REPAIR OF THUMPER - CABLE ERROR DETECTOR DEVICE. THUMPER IS SEND TO FLO SPECIALISED PRODUCTS IN CAPE TOWN		6365
	MG TRANSPARENCY PTY LTD	STRIP & QUOTE / SERVICE OF AIRCON : OFFICE NO 042 (HUMAN		2980
	FACHS BUSINESS CONSULTING AND TRAINING	MFMP TRAINING - R STRAUSS AND J LOUW (5 MODULES EACH). THE FACT THAT FACHS IS ALREADY OFFERING THE COURSE IN UPINGTON AND DIRECTOR JONKER ATTENDED IT, THE CFO		22770
	FACHS BUSINESS CONSULTING AND TRAINING	N MHLABA - 3 MODULES BUSINESS CONSULTING AND TRAINING DUE TO THE FACT THAT FACHS ALREADY OFFERS THE COURSE IN UPINGTON AND DIRECTOR JONKER ATTENDED IT, THE CFO		14594
	BC CONSTRUCTION	STRIP & QUOTE : AIRCON T KALKSLOOT PAYMENT OFFICE. WATER		2170
	VUVU ENTERPRISE	STRIP & QUOTE AIRCON : DOES NOT BLOW COLD AIR: OFFICE 44		5500
	VUVU ENTERPRISE	STRIP & QUOTE : AIRCON AT STORES HAS A WATER LEAKAGE		5500
	VUVU ENTERPRISE	STRIP & QUOTE : CONTROL ROOM (SECURITY) AIRCON.		5500
	WALKER INDUSTRIA	REPAIR OF CENTRE PEN OP DIFFERENTIALS, SHACKLE PINS AND		32600
	MULTICHOICE	SUBSCRIPTION FEE FOR AUGUST, SEPTEMBER & OCTOBER 2020 -		40112
	ALLISAN SKILLS & TRAINING NETWORK PTY LTD	TRAINING FOR PMU. EFFECTIVE PROJECT ADMINISTRATION (19-21 APRIL 2021)		15998
	ALLISAN SKILLS & TRAINING NETWORK PTY LTD	TRAINING FOR PMU, EFFECTIVE PROJECT ADMINISTRATION (19 -21 APRIL 2021)		2400
	GOVERNMENT PRINTING WORKS	NOTICE: GENERAL VALUATIONS IN TERMS OF ART 49 OF PROPERTY		4035
	ALUSANI SKILLS & TRAINING NETW	TRAINING FOR PMU. EFFECTIVE PROJECT ADMINISTRATION (19-21		15998
	ALUSANI SKILLS & TRAINING NETW	TRAINING FOR PMU. EFFECTIVE PROJECT ADMINISTRATION (19-21		2400
	MULTI CHOICE AFRICA (PTY) LTD	SUBSCRIPTION FEE FOR AUG,SEPT & OCT 2020 REQUISTION 212906		40112
	NEWGEN PUMPS AND VALVES	ONSITE REPAIR TO 200KW MOTOR N0.4 AT CLEAN WATER PUMP		3910
	NEWGEN PUMPS AND VALVES	ONSITE REPAIR TO 200KW MOTOR N0.4 AT CLEAN WATER PUMP		6130
	SPECTRUM COMMUNICATIONS (PTY)	REPAIR TELEMETRIC SYSTEM AT NTSIKELELO WTW STRIP & QUOTE		20371
	SPECTRUM COMMUNICATIONS (PTY)	REPAIR TELEMETRIC SYSTEM AT NTSIKELELO WTW STRIP & QUOTE		7327
	SPECTRUM COMMUNICATIONS (PTY)	REPAIR TELEMETRIC SYSTEM AT NTSIKELELO WTW STRIP & QUOTE		567
	SPECTRUM COMMUNICATIONS (PTY)	PARTS SERVICE VISIT TO UPINGTON AS PER QUOTATION. AGENTS		29736
	SPECTRUM COMMUNICATIONS (PTY)	PURCHASING AND INSTALLATION OF A REMOTE ASSISTANCE TO		5658
	FP Smit	F8 UNDER DRAIN ASSEMBLY REQ 213063		7130
	KSB PUMPS & VALVES	DEV20/2021 PUMPS MIG FUNDS		107249
	Ben Mar Staalwerke	REPAIR OF RAILWAY LINE		8960
	C-PAC PUMPS & VALVES	UPVC PIPE 160MMX6M CL12 REQUISTION 210905		13122
	Carpe Diem Landgoed Pty Ltd	WATER USAGE INVOICE NO172 REQ 213538		43271
	BOEGOEBERG WATERGEBRUIKERSVERE	LAMBRECHTSDRIFT - KWB INDUSTRIEEL		12007
	BOEGOEBERG WATERGEBRUIKERSVERE	LEERKRANS - KWB INDUSTRIEEL		12724
	BOEGOEBERG WATERGEBRUIKERSVERE	KAROS - KWB INDUSTRIEEL		11748
	BOEGOEBERG WATERGEBRUIKERSVERE	LAMBRECHTSDRIFT - KWB INDUSTRIEEL		12317
	BOEGOEBERG WATERGEBRUIKERSVERE	LEERKRANS - KWB INDUSTRIEEL		12037
	BOEGOEBERG WATERGEBRUIKERSVERE	KAROS - KWB INDUSTRIEEL		12658
	BOEGOEBERG WATERGEBRUIKERSVERE	ROUNDING		0
	GENERAL SERVE ELECTRONICS CC	REPAIR COSTS TC610 HANDSETS		5463
	NEWGEN PUMPS AND VALVES	PURCHASE OF CONTACTOR FOR KEIDEBEES PUMP STATIONS.		5058
	Compufin Upington	TONER HP CF217A BLACK M102W CU111985 CU112897 REQUISTION		2459
	Compufin Upington	DRUM HP CF219A BLACK M102W CU112037 CU112870 REQUISTION		2921
	Auditor-General of South Afric	AUDIT FEES FOR JUNE (INV363771)		9338
	Government Printing Works - Ea	PUBLICATION. NOTICE CALLING FOR INSPECTION SUPPLEMENTARY		4035
	Auditor-General of South Afric	AUDIT FEES FOR APRIL (INV360848)		172233
	FACHS BUSINESS CONSULTING AND	MFMP 5 MODULES R STRAUSS MFMP 5 MODULES J LOUW REQUISITION 212011		22770
	FACHS BUSINESS CONSULTING AND	MFMP 3 MODULES N MHLABA REQUISTION 212905		14594
	Mapulane Stationery & Books	TILLY ROLLS THERMAL 57X40		1801
	Mapulane Stationery & Books	A3 ROTATATRIM PHOTOCOPY PAPER		1575
	BC CONSTRUCTION (PTY) LTD	STRIP AND QUOTE FOR KALKSLOOT PAYMENT OFFICE AIRCON.		2170
	S S ESAU	RENT OF OFFICE SPACE JUNE 2021 MORNING TRUST 52 DANIEL		2750
	VUVU ENTERPRISE	STRIP & QUOTE FOR AIRCON, OFFICE NO.44 REFER TO REQUISTION		5500

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2021

Note	Description		2021 R	2020 R
	MPB Trading & Procurement	INSTALL NEW AIRCON OFFICE OFFICE G9 (12,000 BTU) HOUSING.		12600
	S S ESAU	RENT OF OFFICE SPACE PART OF BUILDING MORNING TRUST 52		3163
	Mapulane Stationery & Books	MARL A4 160G PADS 25SHTS ASST BRIGHT		256
	Mapulane Stationery & Books	SCISSORS 170MM OFFICE STEADLER		75
	Mapulane Stationery & Books	ENERGEL X ROLLERBALL 0.7 BLK		264
	Mapulane Stationery & Books	UNI XSG - R7 CLICK GEL 0.7 RED		264
	Mapulane Stationery & Books	BIC CLIC MEDIUM BLACK		390
	Mapulane Stationery & Books	EXAM PAD 100PG PUNCHED		90
	Mapulane Stationery & Books	HIGHLITER COLLOSSO GREEN		9
	Mapulane Stationery & Books	HIGHLITER COLLOSSO ORANGE		9
	Mapulane Stationery & Books	PRITT GLUE STICK 43G		225
	Mapulane Stationery & Books	PENTEL CORRECTION PEN ZLIS-6 METAL TIP		175
	Mapulane Stationery & Books	NEON CUBES 76X76MM 21012		141
	Mapulane Stationery & Books	MARLIN EASY STIK 100G		30
	Mapulane Stationery & Books	ERASER TRAD HI POLYME STEADLER		60
	Mapulane Stationery & Books	PENCIL HB STEADLER TRADITIONAL		150
	Mapulane Stationery & Books	MARLIN FILE POCKETS 100PCK 40MICR 040D		46
	Mapulane Stationery & Books	ARTLINE PERMANENT MARKER EK70 BLACK		64
	Mapulane Stationery & Books	ARTLINE PERMANENT MARKER EK70 RED		32
	Compufin Upington	SAMSUNG TONER M3820ND CNB1ND2CD7 CNB2P17P3J REQUISTION		3844
	A T M AUTO ELEKTRIES	REPAIR OF STARTER		2273
	A T M AUTO ELEKTRIES	REPAIR OF STARTER		3574
	MAT TYRE PTY LTD	CALL OUT 4/4/21		2300
	B L V SWEISWERKE	REPAIR OF EXHAUST PIPE		4945
	WALKER INDUSTRIA	REPAIR OF REAR BRAKES		28916
	WALKER INDUSTRIA	REPAIR OF POWERSTEERING PIPE		4990
	WALKER INDUSTRIA	REPAIR OF REAR SPRING CENTRE PEN		4729
	WALKER INDUSTRIA	REPAIR OF FRONT AND REAR BRAKES		10796
	WALKER INDUSTRIA	REPAIR OF WATER HOSE		9209
	WALKER INDUSTRIA	OPENING OF GEARBOX COOLER PIPE		10454
	WALKER INDUSTRIA	MOVING OF TLB FROM UPINGTON TO KAROS (PIPE BREAK)		3623
	WALKER INDUSTRIA	REPAIR OF PRESS SYSTEM		17802
	Upington Industriel	BLADE MASON 400 SEGMENT		4247
	NORTH WESTERN MOTORS	PLATE ASSY-CLUTCH PR 7L5Z7563C		4070
	NORTH WESTERN MOTORS	DISC CLUTCH 4L V6 7L5Z7550A		3298
	NORTH WESTERN MOTORS	BEARING PILOT 4L V6 2L5Z7118AA		481
	NORTH WESTERN MOTORS	CYLINDER CLUTCH SLVE 9L5Z7A508A		2541
	LIEBHERR-AFRICA	TAIL LAMP 6905854		2236
	LIEBHERR-AFRICA	TENSION CLAMP DEVICE 7090944		4352
	LIEBHERR-AFRICA	LEFT HANDLE 9287642		7781
	LIEBHERR-AFRICA	RUBBER BELLOWS 10014790		999
	B L V SWEISWERKE	BUILDING OF COOLANT TANK		5520
	WURTH SOUTH AFRICA COMPANY (PT	WALL SHELF X 1000		3449
	MERAFE HOLDINGS (PTY) LTD	REFUSE COMPACTOR TRUCKS Vin No: JPCZXY0D8MS813709 Vin No:		4414138
	FP Smit	REPAIR OF TRUCKLOAD UM580 REQUISTION 213079		5606
	FP Smit	REPAIR OF HIGH PRESSURE HOSE UM478 REQUISTION 213254		4422
	FP Smit	REPAIR OF HYDROLIC PIPE UM514 STRIP & QUOTE		3732
	FP Smit	REPAIR OF TRUCKLOAD - UMKB24 REQUISTION 213344		5431
	FP Smit	REPLACE WATER DISPOSAL TAP - UM616 REQUISTION 213031		3115
	FP Smit	REPAIR OF WATER TURNING PLATES ON THE INSIDE OF TANK		3551
	Gordonia Motors	NUT 9991105140 UM608NUT 9991105140 REQUISTION 210984		643
	Gordonia Motors	BOLT 209514500 UM608 REQUISTION 210984		1054
	Gordonia Motors	STOPPER;SUB SPRING 1533570291 UM608 REQUISTION 210984		9232
	Gordonia Motors	HOSE;WATER 8980509241 UM608 REQUISTION 210984		1083
	Gordonia Motors	INDICATOR SWITCH UM664 REQUISTION 211046		8500
	Gordonia Motors	QUICK RELEASE VALVE UM72 REQUISTION 210686		2300
	Gordonia Motors	RIGHT SIDE INDICATOR LENSE (ON DOOR) UM72 REQUISTION		1246
	Gordonia Motors	GASKET KIT ENGINE / DECODE SET VICTOR REINZ 46CEPAAAA3168		3339
	Gordonia Motors	TIMING BELT UM545 REQUISTION 210465		1111
	Gordonia Motors	TIMING BELT TENSIONER UM545 REQUISTION 210465		2684
	Gordonia Motors	TIMING BELT IDLER / ROLLER PULLEY UM545 REQUISTION 210465		927
	AUTOZONE	BRAKE PADS FRONT FDB600 UM553 REQUISTION 212670		690
	AUTOZONE	BRAKE DISC HYUNDAI ELANTRA FDB638 UM553 REQUISTION212670		1357
	BB HANDELAARS	COPPER WASHER 10X16 UM50 REQUISTION 213515		200
	BB HANDELAARS	COPPER WASHER 12X16 UM50 REQUISTION 213515		240
	BB HANDELAARS	COPPER WASHER 14X18 UM50 REQUISTION 213515		280
	BB HANDELAARS	COPPER WASHER 30X36 UM50 REQUISTION213515		920
	BB HANDELAARS	COPPER WASHER 32X38 UM50 REQUISTION 213515		1280
	BB HANDELAARS	CENTRE BEARING AR5295 UM62 REQUISTION 213323		396
	BB HANDELAARS	REAR SHOCKS UM62 REQUISTION 213323		1072
	BB HANDELAARS	FRONT CRANCK SEAL NJ344 UM62 REQUISTION 213323		54
	BB HANDELAARS	GEARBOX EXTENTION HOUSING SEAL UM62 REQUISTION 213323		18
	BB HANDELAARS	EXHAUST MOUNTING AR6265 UM62 REQUISTION 213323		137
	BB HANDELAARS	SET BRAKE PADS D980 UM62 REQUISTION 213323		258
	BB HANDELAARS	STABILZER LINK BAR BUSHES UM62 REQUISTION 213323		184
	BB HANDELAARS	STEERING RACK BOOT UM62 REQUISTION 213323		49
	BB HANDELAARS	WINDOW WINDER UM62 REQUISTION 213323		101
	BB HANDELAARS	FRONT SHOCK RUBBERS AR5092 UM62 REQUISTION 213323		30
	BB HANDELAARS	BRAKE CYLINDER RIGHT SIDE REAR UM62 REQUISTION 213323		262
	BB HANDELAARS	BRAKE KIT REAR RIGHT SIDE SPRING UM62 REQUISTION 213323		294
	BB HANDELAARS	WHEELBEARING KIT FW136 UM62 REQUISTION 213323		408
	ORANJE MEGANIES (EDMS) BPK	BODY COMBINATION MET 2556700Q1K UM631 REQUISTION213040		1229

Note	Description		2021 R	2020 R
	ORANJE MEGANIES (EDMS) BPK	BOOT / GEAR LVR GAITER 9693500QOD UM631 REQUISTION213040		343
	ORANJE MEGANIES (EDMS) BPK	VENTILATOR ASSI-SIDE 6876000QOE UM631 REQUISTION213040		308
	ORANJE MEGANIES (EDMS) BPK	SUN VISOR ASSY 9640100QOK UM631 REQUISTION 213040		552
	ORANJE MEGANIES (EDMS) BPK	PAD KIT 416000QOK BRAKES UM631 REQUISTION213040		813
	ORANJE MEGANIES (EDMS) BPK	SEAL OIL CRANKSHAFT REAR 122790QAE UM631		327
	ORANJE MEGANIES (EDMS) BPK	LINKAGE 5461600QOG UM631 REQUISTION213040		381
	ORANJE MEGANIES (EDMS) BPK	SOCKET ASSY TIEROD 4852000QOC UM631 REQUISTION213040		1235
	ORANJE MEGANIES (EDMS) BPK	SOCKET ASSY TIEROD 4852000QOC UM631 REQUISTION 213040		1029
	ORANJE MEGANIES (EDMS) BPK	CAP DISC WHEEL 4031500QOH UM631 REQUISTION213040		1886
	ORANJE MEGANIES (EDMS) BPK	LICENCE PLATE LAMP ASSY 2651000QOA UM631 REQUISTION213040		268
	ORANJE MEGANIES (EDMS) BPK	PULLEY ASSY - IDLER UMKB27 REQUISTION 213038		2911
	ORANJE MEGANIES (EDMS) BPK	VAD-BRKT RADIATOR MTG UPT UMKB27 REQUISTION213038		67
	ORANJE MEGANIES (EDMS) BPK	BRACKET RADIATOR MOUNTING UMKB27 REQUISTION213038		266
	ORANJE MEGANIES (EDMS) BPK	BRKT ASSY- AIR CLNR DUCT UMKB27 REQUISTION213038		234
	ORANJE MEGANIES (EDMS) BPK	BRACKET AIR DUCT UMKB27 REQUISTION213038		542
	ORANJE MEGANIES (EDMS) BPK	CAP RESERVOIR TANK UMKB27 REQUISTION 213038		96
	ORANJE MEGANIES (EDMS) BPK	ARM ASSY - WINDSHIELD WIP UMKB27 REQUISTION 213038		2503
	ORANJE MEGANIES (EDMS) BPK	NUT-ROAD WHEEL UMKB27 REQUISTION213038		618
	ORANJE MEGANIES (EDMS) BPK	BELT FAN & ALTERNATOR UM493 REQUISTION 213536		385
	ORANJE MEGANIES (EDMS) BPK	BELT COMPRESSOR UM493 REQUISTION213536		280
	ORANJE MEGANIES (EDMS) BPK	BELT POWERSTRING OIL UM493 REQUISTION 213536		255
	ORANJE MEGANIES (EDMS) BPK	OIL FILTER ASSY UM493 REQUISTION 213536		126
	ORANJE MEGANIES (EDMS) BPK	ELEMENT AIR CLEANER UM493 REQUISTION 213536		651
	ORANJE MEGANIES (EDMS) BPK	FUEL FILTER ASSY UM493 REQUISTION 213536		126
	ORANJE MEGANIES (EDMS) BPK	SPARK PLUGS NGK-BKR5E UM493 REQUISTION 213536		155
	ORANJE MEGANIES (EDMS) BPK	BEARING UM493 REQUISTION 213536		127
	ORANJE MEGANIES (EDMS) BPK	BEARING UM493 REQUISTION 213536		130
	WALKER MIDAS	CV BOOT FORD/MAZDA UM507. REQUISTION 212357		154
	WALKER MIDAS	OUTER CV JOINT BOOTS UM507 REQUISTION 212357		260
	WALKER MIDAS	REAR WHEEL CYLINDERS UM507 REQUISTION212357		262
	WALKER MIDAS	POWER STEERING PUMP & PULL PSP016 UM507 REQUISTION212357		281
	WALKER MIDAS	STABILIZER BAR LINK TR5380 UM507 REQUISTION 212357		2848
	SJ COETZEE	MAKING OF A NEW KEY - UM465 VEHICLE CONTRACTED - LDV		5900
	UPINGTON TREKKERS & IMPLEMENTE	SERVICE OF TRACTOR REQ 213777		5370
	WALKER INDUSTRIA	DEV10/2021 REPAIR WORKS DONE ON UM554 REQ209981		32600
	Gordonia Motors	STARTER RELAY REQ 212346		2054
	Gordonia Motors	TIEROD END R REQ 213277		8973
	Gordonia Motors	TIEROD END L		8973
	Gordonia Motors	SEAL OIL RR HU REQ 213270		1467
	Gordonia Motors	SEAL OIL RR HUBOU		1150
	ORANJE MEGANIES (EDMS) BPK	VALVE 4522030Z05ND UM524 REQUISTION 211258		2155
	MALAN EN VENNOTE	REGISTRATION FEE APPLICATION IN TERMS OF REGULATION 68(1):		2875
	MALAN EN VENNOTE	EXPENDITURE (POSTAGE AND MISCELLANEOUS) APPLICATION IN		863
	MALAN EN VENNOTE	EXPENDITURE (DEEDS OFFICE REGISTRATION) APPLICATION IN		464
	MALAN EN VENNOTE	ADVERTISING COSTS - GEMSBOOK APPLICATION IN TERMS OF		600
	LEXISNEXIS	ONLINE IR NETWORK SUB D/O- BP LINKS		9257
	BECKER BERGH EN MORE	LEGAL OPINION: HOME STORES		6670
	BECKER BERGH EN MORE	DAWID KRUIPER MUN/QUILL ASSOCIATES (PTY) LTD		4813
	BECKER BERGH EN MORE	DAWID KRUIPER MUN / AMENDMENT TO TENDER CONDITIONS		4600
	BECKER BERGH EN MORE	DAWID KRUIPER MUNICIPALITY / ILLEGAL RURAL SETTLEMEMT		20285
	BECKER BERGH EN MORE	DAWID KRUIPER MUNICIPALITY/ ORANJE WATERSPORT		3163
	BECKER BERGH EN MORE	DAW12/0034 - DAWID KRUIPER MUN / SAKKIE SE ARKIE (SUMMON)		4422
	BECKER BERGH EN MORE	DAW12/0009 - DAWID KRUIPER MUN/ORANJE WATERSPORT BK -		17473
	VOLTEX	MATERIAL FOR REPAIR OR OVERLINE AT COCA COLA. 7656AP HARE		1708
	VOLTEX	MATERIAL FOR REPAIR OR SLAUGHTERIGHT SIDEOUSE RING		1708
	F L O SPECIALIZED PRODUCT SOLUTIONS	STRIP N QUOTE REPAIR THUMPER REQUISTION212481		4583
	F L O SPECIALIZED PRODUCT SOLUTIONS	COURIER COST REQUISTION 212481		1783
	DBM CATERING AND CLEANING SSER	WORK FOR REPAIR OR FENCING AT KAROS COMMONAGE - REQUISTION 209868		19500
	MOSIMA IT SOLUTIONS	PROLINE FLEXI HOME - PURCHASE OF LAPTS FOR COUNCILLORS		175398
	MOSIMA IT SOLUTIONS	PORT CARRY BAG S15 REQUISTION 213736		5490
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT FOR APRIL 2021 REQ 000633		45135
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT FOR MAY 2021 REQ 000633		45135
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT FOR JUNE 2021 REQ 000633		45135
	Quill Associates	JULY 2021 BIQ LICENSE FEE QUILL LIC		90000
	Quill Associates	WORK AND SUPPORT FROM HELPDESK		6515
				29782597

38.09 **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 under review:

Note	Description	2021 R	2020 R
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	-	7406
	Fruitless and wasteful expenditure current year	-	235946
	Written Off by Council	-	(243352)
	Fruitless and wasteful expenditure awaiting further action	**-**	**-**
38.10	**<u>Unauthorised</u>**		
	Reconciliation of unauthorised expenditure:		
	Opening Balance	30008516	51055537
	Unauthorised expenditure current year	51817779	30008516
	Written Off by Council	-	(51055537)
	Unauthorised expenditure awaiting	**81826295**	**30008516**

Incident	Disciplinary steps/criminal proceedings	2021 R	2020 R
Over Expenditure on Leave Gratuity disclosed as part of Employee Related Costs (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation*	36859989	6077787
Impairment Loss on Assets (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation*	921412	921412
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*	37242	37242
Impairment Loss on Receivables (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation*	21035578	-
Over Expenditure on Provisions for Post-Retirement Benefits. (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation*	12931650	12931650
Over Expenditure on Depreciation and Amortisation (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation*	10040424	10040424
		81826295	**30008516**

The Annual Financial Statements is being compiled on the acrual 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. It should be noted that the 2019/2020 final budget, per Statement of Comparison of Budget and Actual Amounts, was not overspend.

38.11 **<u>B-BBEE Performance</u>**

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***"

Note	Description	2021 R	2020 R

38.12 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;
Non-Compliance with

39 RELATED PARTIES

39.01 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 2021	**Rates**	**Services charges & Other levies**	**Total 30 June 2021**
Services rendered to related parties:			
Councillors	40307	151985	192292
Municipal Manager & Sect 57 appointments	52800	136425	189225
	93107	**288410**	**381517**

30 June 2020	**Rates**	**Services charges & Other levies**	**Total 30 June 2020**
Services rendered to related parties:			
Councillors	29657	120052	149709
Municipal Manager & Sect 57 appointments	50186	94756	144941
	79843	**214808**	**294651**

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 F for more detail.

Related party transactions

The following business transactions were concluded with businesses where a councillor or employee are a member or a director of the company.

Company's Name	**Councillor / Employee**		
Help-U-Agency	S Esau, Owner of Help-U-Agencies is the father of E J J Esau who is the Manager: SCM. E J J Esau resigned at 30 September 2020.	-	7500
J C Guarding Security Services (Pty) Ltd	J Andrews, Owner of JC Guarding Securities Services (Pty) Ltd is the dogter in law W C J Andrews (Chief: Traffic Services)	722020	549973
Mbonjwa and Sons Trade (Pty) Ltd	S Mbonjwa, Owner of Mbonjwa and Sons Trade (Pty) Ltd is the husband of E Mbonjwa (Intern: Finance)	34088	24961
SKA Construction (Pty) Ltd	E Janda, Owner of SKA Construction (Pty) Ltd is the husband of A Janda (Communication Officer)	7590	45114
AD Elektriese Werke CC	C C Scholtz, Owner of AD Elektriese Werke CC, is the father of C C Scholtz (Senior Electrician) and F T Scholtz (Electrician)	15514	41785
P A Stationers (Pty) Ltd	Director of P A Stationers (Pty) Ltd, is the wife of A D Snyders (Head: Security)	101503	179891
Plastic Packaging (Pty) Ltd	Non-Excutive Director of Plastic Packaging (Pty) Ltd, is the wife of C Mouton (Snr IT Technician: Hardware)	72426	235567
D B M Catering and Cleaning Services (Pty) Ltd	Director of D B M Catering and Cleaning Services (Pty) Ltd, is the wife of Councillor Moya.	19500	-
Vukuzenzele (Pty) Ltd	Director of Vukuznezele (Pty) Ltd, is the step mother of L Sago (Manager: Water Production).		121208
		972641	**1205999**

Note	Description	2021 R	2020 R

The 2019/2020 amount was previously disclosed as R 669 333. Additional related parties were identified during the year under review and therefore the corresponding figures were revised accordingly.

The compensation of key management personnel is set out in note 27

39.02 Related Party Loans

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

40 CAPITAL COMMITMENTS

		2021	2020
	Commitments in Respect of Capital Expenditure:		
	Approved and Contracted for -	**109718858**	**47329678**
	Infrastructure	96197111	44939249
	Community	25636	2312467
	Land and Buildings and Other Assets	13496111	77961
	This expenditure will be financed from:		
	Approved and Contracted for -	**109718858**	**47329678**
	Government Grants	87389947	30463796
	Own Resources	22328911	16304469
	In-Kind	-	561412

Above amounts are excluding of VAT.

41	CONTINGENT LIABILITIES	2021	2020
		20000	**2057131**
	Dawid Kruiper Municipality / Oranje Watersport CC	**-**	**-**
	Dawid Kruiper Municipality / F A Orange	**-**	**1440814**
	Dawid Kruiper Municipality / Quill Associates (Pty) Ltd	**-**	**603275**
	Dawid Kruiper Municipality / A S Links	**20000**	**-**
	Dawid Kruiper Municipality / J G Cloete	**-**	**13042**
	Landfill Site and Quarries	-	**-**

Dawid Kruiper Municipality / Oranje Watersport CC

Leave to appeal was pertician in Bloemfontein High Court. The Appeal was heard on the 21st of May 2020. Judgement was granted in favour of the applicant on the 30th of June 2020. The first respondent was ordered to pay the costs of the application. The municipality has not yet received the taxed account ordered by Court and the amount payable is still unknown. Once the amount is received it will be scrutnized and verified by the attorneys. The costs may be disputed. The amount is unknown.

Dawid Kruiper Municipality / F A Orange

Claim against the Municipality for damages caused during a fire. The case has been settled. No further cost expected.

Dawid Kruiper Municipality / Quill Associates (Pty) Ltd

Claim against the Municipality for services rendered and interest on outstanding account, but not paid. The case has been settled.

Dawid Kruiper Municipality / A S Links

Claim against the Municipality for vehicle accident. The outcome of the case is still uncertain.

Dawid Kruiper Municipality / J G Cloete

Claim against the Municipality for damages. This case has been settled.

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 liabile to a fine not exceeding R 10 000 000 or to imprisonment for a period 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	2021 R	2020 R
42	**CONTINGENT ASSET**	**6312806**	**5290000**
	Cape Town Community Housing Company	**5290000**	**5290000**
	Amount receivable as purchase price before the completion date of transfer of the last housing units to purchasers as per contract signed during July 2011.		
	Dawid Kruiper Municipality / Oranje Watersport CC	**-**	**-**
	An efficition application against Oranje Watersprort CC of erf 15747. The matter is been opposed. The matter will be argued on the 22nd of October 2021. The outcome and amount is still unknown.		
	Dawid Kruiper Municipality / Oranje Watersport CC	**1000000**	**-**
	Outstanding market related rental on Erf 15747 as per summons from Court. The matter is been defended. Applied for default judgement pending at Court.		
	Dawid Kruiper Municipality / J M Morkel	**22806**	**-**
	Claim against J M Morkel to recover cost for removal of container. The case is still in process. J M Morkel must pay the legal cost and the removal of the container.		

43 COMPARISON WITH THE BUDGET

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

44 DISTRIBUTION LOSSES:

44.01 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 losses from the total losses.

A total of 192 989 191 (2020: 195 350 397) kWh were purchased and a total of 175 702 460 (2020: 176 253 320) kWh were sold. Therefore a distribution loss of 17 286 731 (2020: 19 097 077) kWh or 8.96% (2020: 9.78%), which is below the norm of 10% set by National Treasury, was incurred by Dawid Kruiper Municipality for the period from 1 July 2020 to 30 June 2021. The value of these losses at cost price amounts to R 19 706 873 (2020: R 20 242 902).

44.02 Water

A total of 16 877 313 (2020: 17 119 733) kl of water were produced and a total of 8 988 588 (2020: 8 945 107) kl of water were sold. Resulting in a water distribution loss of 7 888 725 (2020: 8 174 626) kl. This amount consist of technical losses of 5 357 128 (2020: 5 606 666) kl and non-technical losses of 2 531 597 (2020: 2 567 960) kl. The value of these losses at cost price amounts to R 18 446 093 (2020: R 18 638 147).

45 STATUTORY RECEIVABLES

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

	2021 R	2020 R
Taxes		
Vat Receivables	1215113	4191157
Receivables from Non-Exchange Transactions	**39065129**	**33228093**
Rates	31588379	23308690
Fines	7476750	9919403
Total Statutory Receivables (before provision)	**40280242**	**37419250**
Less: Provision for Debt Impairment	(32427205)	(22177137)
Total Statutory Receivables (after provision)	**7853037**	**15242114**

Statutory Receivables arises from the following legislation

Note	Description	2021 R	2020 R
	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.		
	Rates: Ageing		
	Current (0 - 30 days)	6784693	6406507
	31 - 60 Days	942059	583728
	61 - 90 Days	730877	475750
	91 - 120 Days	589776	422965
	+ 120 Days	22204271	15419740
	Total	**31251677**	**23308690**
	Reconciliation of Provision for Debt Impairment		
	Balance at the Beginning of the year	22177137	22474423
	Contribution to provision	-	(297286)
	Reversal of provision	10250068	-
	Balance at the end of the year	**32427205**	**22177137**
	Interest Received from Statutory Receivables		
	Taxes	-	-
	Receivables from Non-Exchange Transactions	652885	892287
	Total	**652885**	**892287**

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

Exemptions was taken for Statutory Receivables according to Directive 4 - Transitional Provisions.

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

GRAP 108 Implementation Plan

During the 2020/2021 financial year the Municipality will revisit all statutory receivables to ensure that the disclosure alligns with GRAP 108. Corrections on initial disclosure will be disclosed in the note to the Annual Financial Statements.

During the 2021/2022 financial year the Municipality has strive to adopt the standard. The new system enables the municipality to fully adopt the standard by 2022/2023 retrospectively.

46 PRINCIPAL - AGENT ARRANGEMENTS

46.1 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.

Compensation paid

	2021 R	2020 R
Commission	2968661	2700015
Total Compensation	**2968661**	**2700015**

Dawid Kruiper Municipality paid 5.5% commission to Ontec for acting as an agent on its behalf during the financial year.

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

46.2 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:

Z Maasdorp
W Engelbrecht
E Mouton
J Mamogie
A Olyn
M Ngubane

Note	Description	2021 R	2020 R

W Kgwete
G Smith
W Cloete
M Iqbal
R Bok
C van Wyk
C Koper

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

Compensation paid

	2021 R	2020 R
Commission	10744	16125
Total Compensation	**10744**	**16125**

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:

Z Maasdorp
W Engelbrecht
E Mouton
J Mamogie
The Village Shop
A Zono
C Samuels
C Feris
E Toki
J Henning
R Basson
T Ngaleka
J Bhowmilk (Fortuin)
A Olyn
Medican
M Lester

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

Compensation paid

	2021 R	2020 R
Commission	1356542	1239776
Total Compensation	**1356542**	**1239776**

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

Resources remitted during financial year

	2021 R	2020 R
Computers	69904	69904
Printers	24856	24856
Waterhandhelds	239151	239151
	333911	**333911**

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 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:

Note	Description	2021 R	2020 R
	Compensation paid for agency activities		
	EasyPay	518586	528000
	Post Office	34593	48400
	Total Compensation Paid	**553179**	**576400**
46.3	**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		
	Commission Received	593908	492807
	Total Compensation Received	**593908**	**492807**

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 2021:

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	6440253	(682994)	(5077074)	680185	Agency Fee paid 23rd August 2021
	6440253	**(682994)**	**(5077074)**	**680185**	

Reconciliation of Agency Funds and Disbursements as at 30 June 2020:

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	5404125	-	(566728)	(4155347)	682050	Agency Creditor Payment Outstanding
	5404125	**-**	**(566728)**	**(4155347)**	**682050**	

Resources under

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

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.

	2021	2020
Compensation received for agency activities		
Commission Received	-	857911
Total Compensation Received	**-**	**857911**

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

Note	Description	2021 R	2020 R

Reconciliation of Agency Funds and Disbursements as at 30 June 2021:

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
A H A Theron / Upington Invorderings	3600	(207)	(3110)	283	Salary Creditor paid on 9 July 2021
Adrie van der Walt Inc	3900	(224)	(3676)	-	
African Life Insurance Co	2450461	(70428)	(2220222)	159810	Salary Creditor paid on 9 July 2021
ANC	12632	(257)	(11775)	600	
AVBOB	2302896	(66182)	(2072165)	164550	Salary Creditor paid on 9 July 2021
Becker Bergh & More Ing.	68550	(3942)	(59849)	4760	Salary Creditor paid on 9 July 2021
Bouwer & Kie Attorneys	150	(9)	(141)	-	
Capital Alliance Life	215232	(12376)	(187496)	15360	Salary Creditor paid on 9 July 2021
CC Tacers	3600	(207)	(3110)	283	Salary Creditor paid on 9 July 2021
Channel Life	6927	(217)	(6080)	630	Salary Creditor paid on 9 July 2021
Christo Dippenaar Attorneys	1800	(104)	(1508)	189	Salary Creditor paid on 9 July 2021
Duvenhage Becker & Claasen Ing	74409	(4279)	(69330)	800	Salary Creditor paid on 9 July 2021
Group Schemes Hyphen	4573635	(262988)	(3831311)	479336	Salary Creditor paid on 9 July 2021
IDP Trading Services (Pty) Ltd	3600	(207)	(3110)	283	Salary Creditor paid on 9 July 2021
JR Bester & Associates Inc	16200	(932)	(15269)	-	
Landau Attorneys	1883	(108)	(1775)	-	
Lange, Carr & Wessels Inc	42050	(2418)	(37286)	2346	Salary Creditor paid on 9 July 2021
Letsatsi Finance and Loan	3509836	(35099)	(3251753)	222984	
Louw Kotze & Van Zyl Attorneys	32650	(1877)	(27945)	2828	Salary Creditor paid on 9 July 2021
Mafori Credit Services (Pty) Ltd	3655446	(41697)	(3393135)	220614	Salary Creditor paid on 9 July 2021
Malan & Vennote	145400	(8356)	(124294)	12750	Salary Creditor paid on 9 July 2021
Metropolitan Life	3655557	(105055)	(3270707)	279795	Salary Creditor paid on 9 July 2021
MM Marais Muller	4200	(242)	(3629)	330	Salary Creditor paid on 9 July 2021
Momentum Life	2700	(78)	(2397)	225	Salary Creditor paid on 9 July 2021
Motlanthe Attorneys	1200	(69)	(1037)	94	Salary Creditor paid on 9 July 2021
Munnik Basson Dagama Inc	3600	(207)	(3110)	283	Salary Creditor paid on 9 July 2021
Myburgh & Jordaan Attorneys	2400	(138)	(2074)	189	Salary Creditor paid on 9 July 2021
Old Mutual	52344	(1504)	(48082)	2758	Salary Creditor paid on 9 July 2021
Rentmeester	17716	(509)	(16151)	1055	Salary Creditor paid on 9 July 2021

Note	Description	2021 R	2020 R

Sanlam	2325189	(66816)	(2025461)	232912	Salary Creditor paid on 9 July 2021
SD Coetzee Incorporated	8000	(460)	(7257)	283	Salary Creditor paid on 9 July 2021
STKL Financial Services	1446892	(72683)	(1300229)	73979	Salary Creditor paid on 9 July 2021
Symington & De Kok	6000	(345)	(5184)	471	Salary Creditor paid on 9 July 2021
Taylor & Nagel Attorneys	80600	(4635)	(69368)	6597	Salary Creditor paid on 9 July 2021
The Best Funeral Society (Pty) Ltd	197523	(5677)	(182438)	9408	Salary Creditor paid on 9 July 2021
Wessels & Smith Incorporated	63000	(3623)	(55513)	3864	Salary Creditor paid on 9 July 2021
	24991777	**(774154)**	**(22316976)**	**1900648**	

Reconciliation of Agency Funds and Disbursements as at 30 June 2020:

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts	Explanation of Variance
A H A Theron / Upington Invorderings	3600	(207)	(3110)	283	Salary Creditor paid on 1 July 2020
Adrie van der Walt Inc	3900	(224)	(3676)	-	Salary Creditor
African Life Insurance Co	3503447	(100730)	(3140798)	261919	Salary Creditor paid on 1 July 2020
ANC	14376	(345)	(12862)	1169	Salary Creditor paid on 1 July 2020
AVBOB	3146886	(90472)	(2801803)	254610	Salary Creditor paid on 1 July 2020
Becker Bergh & More Ing.	86324	(4964)	(75706)	5655	Salary Creditor paid on 1 July 2020
Bouwer & Kie Attorneys	1800	(104)	(1555)	141	Salary Creditor paid on 1 July 2020
Capital Alliance Life	226873	(13046)	(195022)	18805	Salary Creditor paid on 1 July 2020
CC Tacers	3600	(207)	(3110)	283	Salary Creditor paid on 1 July 2020
Channel Life	7557	(217)	(6728)	612	Salary Creditor paid on 1 July 2020
Christo Dippenaar Attorneys	1800	(104)	(1697)	-	Salary Creditor paid on 1 July 2020
Duvenhage Becker & Claasen Ing	9950	(572)	(8624)	754	Salary Creditor paid on 1 July 2020
Eugene Harmse Attorneys Ing	10000	(575)	(9425)	-	Salary Creditor paid on 1 July 2020
Group Schemes Hyphen	6274245	(360783)	(5434127)	479336	Salary Creditor paid on 1 July 2020
IDP Trading Services (Pty) Ltd	3600	(207)	(3110)	283	Salary Creditor paid on 1 July 2020
Johan Kotze Attorneys	891	(51)	(839)	-	Salary Creditor paid on 1 July 2020
JR Bester & Associates Inc	29100	(1673)	(25448)	1979	Salary Creditor paid on 1 July 2020
Landau Attorneys	5758	(331)	(5173)	254	Salary Creditor paid on 1 July 2020

Note	Description				2021 R	2020 R
	Lange, Carr & Wessels Inc	26300	(1512)	(23138)	1649	Salary Creditor paid on 1 July 2020
	Legal Wise	225668	(12977)	(195749)	16942	Salary Creditor paid on 1 July 2020
	Letsatsi Finance and Loan	5452961	(54530)	(5398431)	-	paid on 1 July 2020
	Louw Kotze & Van Zyl Attorneys	48000	(2760)	(41611)	3629	Salary Creditor paid on 1 July 2020
	Mafori Credit Services (Pty) Ltd	3435516	(51533)	(3383983)	-	paid on 1 July 2020
	Malan & Vennote	182800	(10504)	(159807)	12489	Salary Creditor paid on 1 July 2020
	Metropolitan Life	4817570	(138507)	(4314352)	364711	Salary Creditor paid on 1 July 2020
	MM Marais Muller	4200	(242)	(3629)	330	Salary Creditor paid on 1 July 2020
	Momentum Life	8164	(235)	(7710)	219	Salary Creditor paid on 1 July 2020
	Motlanthe Attorneys	1200	(69)	(1037)	94	Salary Creditor paid on 1 July 2020
	Munnik Basson Dagama Inc	3600	(207)	(3110)	283	Salary Creditor paid on 1 July 2020
	Myburgh & Jordaan Attorneys	2400	(138)	(2074)	189	Salary Creditor paid on 1 July 2020
	Old Mutual	86938	(2500)	(78399)	6039	Salary Creditor paid on 1 July 2020
	Rentmeester	22461	(646)	(20090)	1725	Salary Creditor paid on 1 July 2020
	Sanlam	1527968	(44153)	(1314330)	169485	Salary Creditor paid on 1 July 2020
	SD Coetzee Incorporated	9680	(557)	(8322)	801	Salary Creditor paid on 1 July 2020
	STKL Financial Services	1464134	(73206)	(1390928)	-	
	Symington & De Kok	2500	(144)	(1885)	471	Salary Creditor paid on 1 July 2020
	Taylor & Nagel Attorneys	91159	(5242)	(79320)	6597	Salary Creditor paid on 1 July 2020
	The Best Funeral Society (Pty) Ltd	236937	(6812)	(211232)	18893	Salary Creditor paid on 1 July 2020
	Tobie Kotze Berg and De Beer	1500	(86)	(1414)	-	Salary Creditor paid on 1 July 2020
	Wessels & Smith Incorporated	91700	(5273)	(79924)	6503	Salary Creditor paid on 1 July 2020
		31077061	**(986643)**	**(28453286)**	**1637131**	

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

47 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

Item	Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Total
Segment Revenue						
Property rates	112654348	-	-	-	-	112654348
Service charges	1771381	-	-	456082974	-	457854355
Rental of facilities and equipment	3867031	910166	205478	-	-	4982675
Interest earned - external investments	1625886	-	-	-	-	1625886

Note	Description	2021 R	2020 R

Interest earned - outstanding receivables	6322535	-	-	-	-	6322535
Fines	1347415	3822117	-	188654	-	5358185
Licences and permits	10	2177721	231053	-	-	2408784
Agency services	-	1996192	-	-	-	1996192
Transfers and Subsidies	106689057	2993076	28204366	22526582	-	160413081
Other revenue	64144294	1106335	6316207	2009550	-	73576387
Gains	-	-	-	-	-	-
Total Segment Revenue	**298421957**	**13005606**	**34957104**	**480807760**	**-**	**827192427**
Segment Expenses						
Employee related costs	157295784	84165414	23906616	83514883	2611732	351494429
Remuneration of councillors	11585873	-	-	-	-	11585873
Debt impairment	46275553	(2431951)		-	-	43843602
Depreciation and asset impairment	12556820	4284470	25253684	45443581	49390	87587945
Finance Charges	565734	-	2831946	7036024	-	10433704
Bulk purchases	-	-	-	199064081	-	199064081
Other materials	11263619	718751	250040	7413940	13896	19660247
Contracted services	14203393	904452	325682	3574578	-	19008105
Transfers and grants	300155	4725	-	299027	-	603907
Other expenditure	26344389	6974560	913516	8936869	36748	43206082
Losses	(457742)	39835	114131	1059509	-	755733
Total Segment Expenses	**279933580**	**94660256**	**53595614**	**356342492**	**2711766**	**787243708**
Surplus / (Deficit) for the year before taxation	**18488377**	**(81654650)**	**(18638510)**	**124465268**	**(2711766)**	**39948719**
Taxation	**-**	**-**	**-**	**-**	**-**	**-**
Surplus / (Deficit) for the year	18488377	(81654650)	(18638510)	124465268	(2711766)	39948719

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.

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.

48 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	522425	59684236	-	(59161811)
Finance and Administration	236077770	170651186	16003950	81430535
Internal Audit	-	3780346	-	(3780346)
Community & Social Services	4129624	10860228	-	(6730603)
Sport & Recreation	635950	39080118	(14450)	(38458619)
Public Safety	8233745	41866834	2406566	(31226522)
Housing	6287	5245193	-	(5238906)
Planning and Development	28699671	11045339	-	17654333
Road Transport	6257433	42436145	(114131)	(36292843)
Energy Sources	327847471	236416764	(463399)	90967309
Water Management	72808688	56962974	(602493)	15243221
Waste Water Management	43118593	31949142	(114714)	11054737
Waste Management	37033009	29833007	-	7200001
Other	-	2711766	-	(2711766)
Total	**765370666**	**742523276**	**17101330**	**39948719**

SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2020

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)

Note	Description			2021 R	2020 R
	Executive & Council	-	44419013	(13210)	(44432223)
	Finance and Administration	209107501	157012965	78166347	130260883
	Internal Audit	-	3465055	-	(3465055)
	Community & Social Services	3390641	11694043	(91015)	(8394417)
	Sport & Recreation	3210728	36585747	(2914400)	(36289419)
	Public Safety	9905970	41651971	(29527)	(31775529)
	Housing	650000	5450109	-	(4800109)
	Planning and Development	39333289	11231518	-	28101770
	Road Transport	100889	49612195	(808270)	(50319576)
	Energy Sources	321857682	249945720	(919935)	70992027
	Water Management	77683784	59387145	(1767939)	16528699
	Waste Water Management	39496398	34089358	(220073)	5186967
	Waste Management	35553500	31981952	(424143)	3147404
	Other	-	2496278	-	(2496278)
	Total	**740290382**	**739023072**	**70977833**	**72245144**

49 SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

Segment	Approved Adjustment Budget	Actual Expenditure	Variance	% Spent	Reason Deviation
Finance and Administration	21950339	17590591	4359748	80%	Capital projects not completed
Community & Social Services	578612	208778	369834	36%	Capital projects not completed
Sport & Recreation	43478	79823	(36345)	184%	Capital expenditure journalised from operational expenditure to capital expenditure. No impact on municipal vote.
Public Safety	208002	165739	42263	100%	25%
Planning and Development	15207231	12735209	2472022	84%	Capital projects not completed
Road Transport	3047888	6229663	(3181775)	204%	Capital expenditure from DPW not budgeted for
Energy Sources	23664909	17725518	5939391	75%	Electrification projects still under construction
Water Management	11980652	13557970	(1577318)	113%	Capital expenditure from Kalahari-Oos Watergebruikers-vereniging not budgeted for
Waste Water Management	30576716	14897007	15679709	49%	Counter funding on Kameelmond WWTW
Total	**107257827**	**83190297**	**24067530**	**78%**	**29%**

Note	Description	2021 R	2020 R

SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020

Segment	Approved Adjustment Budget	Actual Expenditure	Unspent / (Overspent)	% Spent
Executive & Council	1199	1199	-	100%
Finance and Administration	6153369	5439136	714233	88%
Internal Audit	5566	5565	1	100%
Community & Social Services	897766	516352	381414	58%
Sport & Recreation	917081	938093	(21012)	102%
Public Safety	-	14400	(14400)	-100%
Planning and Development	30389986	27712203	2677783	91%
Road Transport	11174272	11032313	141959	99%
Energy Sources	33002122	17909254	15092868	54%
Water Management	20200442	11777355	8423087	58%
Waste Water Management	26747470	20645900	6101570	77%
Waste Management	-	29281	(29281)	-100%
Total	**129489273**	**96021051**	**33468222**	**74%**

50 **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.

50.01 ***Foreign Exchange Currency Risk***

The Municipality does not engage in foreign currency transactions.

50.02 ***Price Risk***

the Municipality is not exposed to price risk

50.03 ***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:

	2021	2020
1% (2020 - 1%) Increase in interest rates	(554291)	(573292)
0.5% (2020 - 0.5%) Decrease in interest rates	277146	286646

50.04 ***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.

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

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.

Note	Description			2021 R	2020 R
		2021	2021	2020	2020
	The provision for bad debts could be allocated between the different classes of debtors as follows:	***%***	***R***	***%***	***R***
	Non-Exchange Receivables				
	Rates	25.24%	(32427205)	26.20%	(22177137)
	Exchange Receivables				
	Service Charges	74.76%	(96058676)	73.80%	(62465142)
		100.00%	(128485881)	100.00%	(84642279)
	Bad debts written off per debtor class:				
	Non-Exchange Receivables				
	Fines	57.73%	6188899	80.18%	6188899
	Exchange and Non-Exchange Receivables				
	Rates and Service Charges	42.27%	4531019	19.82%	1529925
		100.00%	10719918	100.00%	7718824

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 period 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:	2021 R	2020 R
Trade Receivables from Exchange Transactions	77441428	85298062
Trade Receivables from Non-Exchange Transactions	7853037	15555489
Operating Lease Asset	105186	141921
Cash and Cash Equivalents	26724371	37000967
	112124021	137996439

50.05 ***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.

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining period 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
2021	156159822	43388206	27724520	-
Non-Current	11040750	43388206	27724520	-
Trade and Other Payables from Exchange Transactions	94733579	-	-	-
Consumer Deposits	17432006	-	-	-
Unspent Conditional	32953487	-	-	-

Note	Description		2021 R	2020 R

	Less than 1 year	Between 2 and 5 years	Between 6 and 10 years	Over 10 years
2020	175503798	45917312	36271848	-
Non-Current	12141044	45917312	36271848	-
Trade and Other Payables from Exchange Transactions	126773630	-	-	-
Consumer Deposits	15879155	-	-	-
Unspent Conditional	20709970	-	-	-

Note	Description	2021 R	2020 R
51	**FINANCIAL INSTRUMENTS**		
	In accordance with GRAP 104 the financial instruments of the municipality are classified as follows:		
51.01	***Financial Assets***		
	Financial instruments at amortised cost		
	Trade Receivables from Exchange Transactions	57784557	71566247
	Operating Lease Asset	105186	141921
	Cash and Cash Equivalents	26724371	37000967
		84614114	108709135
51.02	***Financial Liability***		
	Financial instruments at amortised cost		
	Non-Current Borrowings	71112718	82189160
	Trade and Other Payables form Exchange Transactions	71757821	108183803
	Current Portion of Non-Current Borrowings	11040759	12141044
		153911298	202514007

52 EVENTS AFTER REPORTING DATE

52.01 The CFO, Gaylene Mercia Schreiner, passed away on the 4th of July 2021.

52.02 Senior Accountant: Salaries and Expenditure, Katrina Meyer, passed away on the 12th of August 2021.

52.03 We want thank them for loyalty and commitment towards Dawid Kruiper Municipality. We lost a total of 40 years of experience in local government.

52.04 The employees that passed away and the actual Covid-19 cases with the impact of isolation had a tremendous impact on the compilation of the Annual Financial Statements.

52.05 On the 1st of July 2021 a new loan was raised for the amount of R 5 million.

Note	Description	2021	2020
53	**Going Concern**		
	(Deficit) / Surplus for the year	39948719	72245144

During the period 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.

Note	Description	2021 R	2020 R
	Current Assets less current liabilities	(114191896)	(104737874)

It is noted with real concern that the current assets is R 114 191 896 (2020: R 104 737 874) less than the current liabilities. Management are looking at ways to that will improve our current ratio of 0.51:1.00 (2020: 0.058:1.00) to a more favourable current ratio of 1.00:1.00.

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.

Counter funding on projects will funded through own generated funds. Capital projects where counter funding is required will be limited to service delivery projects. As current loans are being paid up our liability will decrease and our financial position will stabilise.

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 2021

External Loans	Loan Number	Redeemable	Loan term	Interest Rate (Fixed)	Balance at 01/07/2020	Restatement	Received During the Period	Other Costs	Interest Levied	Redeemed During the Period	Balance at 30/06/2021
					R	R	R	R	R	R	R
Annuity Loans											
Development Bank of SA	6100-7422	30/06/2021	21.5 years	16.50%	2142330	-	-	-	196583	(2338913)	-
Development Bank of SA	6100-7423	30/06/2030	21.5 years	12.59%	34208519	-	-	-	4204358	(6032207)	32380671
Development Bank of SA	6100-7424	30/06/2025	16.5 years	6.75%	18641040	-	-	-	1159362	(4403482)	15396920
Development Bank of SA	6100-7339	30/06/2020	20 years	5.00%	9	-	-	-	-	(9)	-
Standard Bank	310-840-708	31-12-2027	15 years	11.35%	32636034	-	-	-	3624088	(6580995)	29679128
First National Bank	4000077949032	30-06-2023	5 years	12.09%	6702272	-	-	(14297)	683578	(2674794)	4696758
TOTAL EXTERNAL LOANS					94330204	-	-	(14297)	9867970	(22030400)	82153477

DAWID KRUIPER MUNICIPALITY

APPENDIX B: ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2021

	Cost / Revaluation						Accumulated Depreciation					
	Restated Opening Balance	**Additions / Transfer In**	**Under Construction**	**Disposals**	**Revaluation**	**Closing Balance**	**Restated Opening Balance**	**Additions**	**Disposals**	**Impairment**	**Closing Balance**	**Carrying Value**
Land and Buildings												
Buildings	141395586	-	695789	(226242)	-	141865133	(59928902)	(4483352)	223004	-	(64189251)	77675882
Land	69119485	-	-	(1000)	-	69118485	-	-	-	-	-	69118485
	210515071	**-**	**695789**	**(227242)**	**-**	**210983618**	**(59928902)**	**(4483352)**	**223004**	**-**	**(64189251)**	**146794367**
Infrastructure												
Operational Buildings	1685981	-	-	-	-	1685981	(346364)	(84613)	-	-	(430977)	1255004
Communication	1290676	-	-	-	-	1290676	(72514)	(27855)	-	-	(100370)	1190306
Electricity	500524976	1349521	16354536	(800450)	-	517428582	(171113518)	(16178245)	337052	-	(186954712)	330473871
Quarries	42789713	-	-	-	-	42789713	(25608144)	(4767129)	-	-	(30375274)	12414439
Railway	12440759	-	-	-	-	12440759	(11869410)	(248724)	-	-	(12118133)	322626
Roads, Pavement, Bridges and Storm Water	762019809	5927009	9827881	(805007)	-	776969692	(279167477)	(20430502)	660366	(29259)	(298966872)	478002820
Sewerage	201688647	11046373	7894975	(404594)	-	220225401	(74573718)	(5995799)	242196	(52575)	(80379895)	139845506
Solid Waste	85522983	-	-	-	9277632	94800615	(39415319)	(6152111)	-	-	(45567430)	49233185
Water	594776003	4925234	4998570	(1254565)	-	603445241	(215438997)	(16536820)	769337	(39263)	(231245743)	372199498
	2202739546	**23248136**	**39075962**	**(3264616)**	**9277632**	**2271076660**	**(817605461)**	**(70421798)**	**2008951**	**(121097)**	**(886139405)**	**1384937255**
Community assets												
Building	25162	-	-	-	-	25162	(15098)	(2516)	-	-	(17614)	7548
Community Facility	72507896	1120692	-	(145880)	-	73482708	(28446826)	(2660520)	31351	-	(31075994)	42406714
Sport and Recreation Facility	66872964	1682769	-	(7305)	-	68548428	(25398877)	(2452135)	4450	-	(27846562)	40701866
	139406021	**2803461**	**-**	**(153185)**	**-**	**142056297**	**(53860801)**	**(5115171)**	**35801**	**-**	**(58940170)**	**83116127**

Other Assets

Vehicles	66986971	12968122		(126721)		79828372	(33262251)	(4658984)	69924	-	(37851311)	41977060
Fire Fighting Equipment	829957	-	-	-	-	829957	(497470)	(58097)	-	-	(555567)	274390
Fuel Power Equipment	217618	25772	-	-	-	243390	(89055)	(22233)	-	-	(111288)	132102
General Vehicles	30349060	12942350	-	(126721)	-	43164688	(14409333)	(2150514)	69924	-	(16489923)	26674765
Motor Vehicles	6185383	-	-	-	-	6185383	(3834112)	(406990)	-	-	(4241101)	1944282
Specialised Vehicles	806248	-	-	-	-	806248	(396909)	(56437)	-	-	(453346)	352901
Trucks / Bakkies	28598706	-	-	-	-	28598706	(14035372)	(1964713)	-	-	(16000086)	12598620
Communication	207161	-	-	-	-	207161	(51790)	(4316)	-	-	(56106)	151055
Air Conditioners	2973903	330769	-	-	-	3304672	(1165889)	(155029)	-	-	(1320918)	1983754
Cabinets / Cupboards	2922176	199207	-	-	-	3121382	(1507087)	(149310)	-	-	(1656397)	1464985
Chairs	2599078	19127	-	-	-	2618205	(1195648)	(130609)	-	-	(1326257)	1291948
Compressors	262226	-	-	-	-	262226	(187638)	(17481)	-	-	(205119)	57107
Computer Equipment	12639986	300087	-	-	-	12940074	(5530150)	(848107)	-	-	(6378257)	6561817
Fire Fighting Equipment	297498	-	-	-	-	297498	(167225)	(19830)	-	-	(187056)	110443
Furniture and Other Office Equipment	2184791	16800	-	-	-	2201591	(991498)	(109940)	-	-	(1101438)	1100153
General Equipment	15461536	94189	22235	(7696)	-	15570265	(6324120)	(773622)	381	-	(7097361)	8472903
Office Equipment	321710	-	-	-	-	321710	(209735)	(21229)	-	-	(230964)	90746
Office Machines	82464	-	-	-	-	82464	(42307)	(4122)	-	-	(46429)	36035
Plant & Equipment	891040	2387	-	-	-	893427	(311973)	(57288)	-	-	(369261)	524166
Radio Equipment	22400	-	-	-	-	22400	(15782)	(1493)	-	-	(17275)	5125
Sundry Furniture	611856	-	-	-	-	611856	(292968)	(30585)	-	-	(323553)	288303
Table and Desks	2113680	4242	-	-	-	2117922	(979268)	(105849)	-	-	(1085117)	1032805
Work of Art	11401	-	-	-	-	11401	(6269)	(570)	-	-	(6839)	4561
	110589878	**13934930**	**22235**	**(134417)**		**124412626**	**(52241599)**	**(7088363)**	**70304**	**-**	**(59259657)**	**65152969**
GRAND TOTAL	**2663250516**	**39986527**	**39793986**	**(3779460)**	**9277632**	**2748529201**	**(983636763)**	**(87108684)**	**2338060**	**(121097)**	**(1068528484)**	**1680000717**

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

Description	Balance 1 July 2020	Correction of Error	Restated balance 1 July 2020	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 2021	Unspent 30 June 2021 (Creditor)	Unpaid 30 June 2021 (Debtor)
UNSPENT CONDITIONAL GOVERNMENT GRANTS, DONATIONS AND RECEIPTS	R	R	R	R	R	R	R	R	R	R	R
Financial Management Grant	-	-	-	3000000	-	-	(3000000)	-	-	-	-
Housing Subsidy	-	-	-	400000	-	-	-	-	400000	400000	-
Libraries	276474	-	276474	2871102	-	-	(2839265)	(141911)	166400	166400	-
Municipal Infrastructure Grant	2426123	-	2426123	19990000	-	(1753000)	(4575107)	(17429715)	(1341700)	-	(1341700)
Equitable Share	-	-	-	103990000	-	-	(93678276)	(10010781)	300943	300943	-
Equitable Share - Normal	-	-	-	91546000	-	-	(91546000)	-	-	-	-
Equitable Share - Covid-19	-	-	-	12444000	-	-	(2132276)	(10010781)	300943	300943	-
Integrated National Electrification Programme	5120174	-	5120174	7800000	-	-	(1076149)	(7174325)	4669700	4669700	-
Extended Public Work Programme - National	1218600	-	1218600	1033000	-	-	(1489863)	-	761737	761737	-
Energy Efficiency Demand Side Management Grant	-	-	-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant	2602165	-	2602165	15000000	-	-	(1153659)	(7295115)	9153390	9153390	-
Department of Economic Development and Tourism	816435	-	816435	-	-	-	(19977)	(133177)	663281	663281	-
Neighbourhood Development Partnership Grant	8200000	-	8200000	10000000	-	-	(184169)	(1227796)	16788035	16788035	-
Kalahari-Oos Watergebruikersverening	-	-	-	2724706	-	-	-	(2724706)	-	-	-
Annari Esterhuizen	-	-	-	2115	-	-	-	(2115)	-	-	-
Marko Sweiswerke	-	-	-	11900	-	-	-	(11900)	-	-	-
BVI Engineering	-	-	-	40810	-	-	-	(40810)	-	-	-
Department of Public Works	-	-	-	6199544	-	-	-	(6199544)	-	-	-
Thap3lom General Trade CC	-	-	-	4720	-	-	-	(4720)	-	-	-
Directo Signs: Community Development	50000	-	50000	-	-	-	-	-	50000	50000	-
Total	**20709970**	**-**	**20709970**	**173067898**	**-**	**(1753000)**	**(108016465)**	**(52396616)**	**31611787**	**32953487**	**(1341700)**

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

30 June 2021

Incumbent	Fees for Rates	Fees for Services	Basic Salaries	Bonuses	Allowances	Contributions to Funds	Leave Gratuity	Total Remuneration
	R	R	R	R	R	R	R	R
Executive Mayor / Speaker								
M Segede	-	-	893850	-	40800	-	-	934650
Speaker								
M Dodds	-	-	621807	-	40800	93271	-	755878
Executive Committee								
M Andreas	-	-	373988	-	40800	-	-	414788
E Lebitsa	-	4959	330281	-	84507	-	-	414788
J Moya	-	-	325207	-	40800	48781	-	414788
M Eiman	-	3887	311841	-	40800	62147	-	414788
S Masikani	-	-	373988	-	40800	-	-	414788
E Mnyaka	-	4249	325207	-	40800	48781	-	414788
Section 79 Chairperson								
M Maasdorp	61	2803	315667	-	40800	47350	-	403817
Other Councillors								
J Assegaai	-	-	282870	-	40800	-	-	323670
K de Wee	-	-	245974	-	40800	36896	-	323670
M Plaatjies	-	3091	245974	-	40800	36896	-	323670
I I S S Selborne	3845	9373	282870	-	40800	-	-	323670
P T van der Steen	-	-	282870	-	40800	-	-	323670
A A van Zyl	5920	9328	282870	-	40800	-	-	323670
B J Snyders	1610	9726	282870	-	40800	-	-	323670
A C C Morkel	17027	18953	282870	-	40800	-	-	323670
H J L Greyling	-	829	282870	-	40800	-	-	323670
F Olifant	-	12871	245974	-	40800	36896	-	323670
M W Davids	-	-	282870	-	40800	-	-	323670
M E Klaaste	793	9313	245974	-	40800	36896	-	323670
B Kalote	-	-	245974	-	40800	36896	-	323670
L Stander	7390	43728	245974	-	40800	36896	-	323670
D Visagie	2868	7867	282870	-	40800	-	-	323670
S Sandlana	-	-	245974	-	40800	36896	-	323670
S Rooi	-	5611	227399	-	40800	55471	-	323670
S D Dubeni	-	-	282870	-	40800	-	-	323670
S Cloete (Appointed 11 November 2020)	793	5397	136408	-	25933	43389	-	205730
J C Esau	-	-	245974	-	40800	36896	-	323670
J H Opperman	-	-	282870	-	40800	-	-	323670
H Ross	-	-	245974	-	40800	36896	-	323670
Total for Councillors	**40307**	**151985**	**9560979**	**-**	**1293640**	**731254**	**-**	**11585874**

30 June 2021

Incumbent	Fees for Rates	Fees for Services	Basic Salaries	Bonuses	Allowances	Contributions to Funds	Leave Gratuity	Total Remuneration
	R	R	R	R	R	R	R	R
Municipal Manager								
E Ntoba	27320	56557	1297600	184656	241200	10404	-	1733860
Chief Financial Officer								
G M Schreiner	3723	9888	1021228	171295	201120	218891	-	1612534
Director: Development Services								
G M Bovu	5859	13399	1225211	142746	202248	9755	-	1579959
Director: Corporate Services								
C M Newman	13243	8919	1008034	142746	199200	233697		1583678
Director: Electro-mechanical Services								
A J Snyders	-	-	1030489	85051	171000	65190	-	1351730
Director: Civil engineering Services (1 August 2020 - Permanent)								
P G Jonker	-	-	770000	-	121594	6943	-	898537
Director: Planning and Development Services								
C W Geldenhuys	2655	47662	882554	-	180000	205151	-	1267705
Total for Senior Managers	**52800**	**136425**	**7235115**	**726494**	**1316362**	**750031**	**-**	**10028002**

DAWID KRUIPER MUNICIPALITY
APPENDIX G
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%		10%	Only capital projects funded by Grant allocations are being conducted
					Total Operating Expenditure	742523277	
					Taxation Expense	-	
					Total Capital Expenditure	83190297	
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	121097	
					PPE at carrying value	1680000715	
					IP at carrying value	926729108	
					Intangible Assets at carrying value	7436012	
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%		0%	This is due to the implementation of GRAP 17 with the higher DRC values
					Total Repairs and Maintenance Expenditure	11750283	
					PPE at carrying value	1680000715	
					Investment Property at Carrying value	926729108	
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%		93%	
					Gross Debtors closing balance	213780345	
					Gross Debtors opening balance	185495830	
					Bad debts written Off	10719918	
					Billed Revenue	581161029	

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%		8%	
					Consumer Debtors Bad debts written off	10719918	
					Consumer Debtors Current bad debt Provision	128485881	

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		54 days	Credit Control and Debt Collection Policy is not fully implemented
					Gross debtors	213780345	
					Bad debts Provision	128485881	
					Billed Revenue	581161029	

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		0 Month	Non-collection of outstanding debtors resulted in cash flow problems
					Cash and cash equivalents	26724371	
					Unspent Conditional Grants	32953487	
					Overdraft	-	
					Short Term Investments	-	
					Total Annual Operational Expenditure	742523277	

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.51	Non-collection of outstanding debtors resulted in cash flow problems
					Current Assets	120867601	
					Current Liabilities	235059497	

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	9867970	
					Redemption	22030400	
					Total Operating Expenditure	742523277	
					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%		12%	
					Total Debt	82153476	
					Total Operating Revenue	765370666	
					Operational Conditional Grants	108016465	

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	26724371	
					Bank Overdraft	-	
					Short Term Investment	-	
					Long Term Investment	-	
					Unspent Grants	32953487	
					Net Assets	2203238752	
					Share Premium	-	
					Share Capital	-	
					Revaluation Reserve	-	
					Fair Value Adjustment Reserve	-	
					Accumulated Surplus	2203238752	

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%		3%	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	765370666	
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance*	-	
					Total Operating Expenditure	742523277	
					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%		28%	Electricity tarrifs are approved by NERSA.
					Total Electricity Revenue	327847471	
					Total Electricity Expenditure	236880162	
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%		23%	Water tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Water Revenue	72808688	
					Total Water Expenditure	56360481	
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%		19%	Refuse tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Refuse Revenue	37033009	
					Total Refuse Expenditure	29833007	
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%		26%	Sanitation tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Sanitation and Water Waste Revenue	43118593	
					Total Sanitation and Water Waste Expenditure	32063856	

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%		9%	
					Number of units purchased and/or generated	192989191	
					Number of units sold	175702460	

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%		47%	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	16877313	
					Number of kilolitres sold	8988588	

C. Revenue Management

1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		3%	
					Number of Active Debtors Accounts (Previous)	41828	
					Number of Active Debtors Accounts (Current)	43244	

2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		3%	
					CPI	2%	
					Total Revenue (Previous)	740290382	
					Total Revenue (Current)	765370666	

3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		5%	
					CPI	2%	
					Total Revenue Exl.Capital (Previous)	687203090	
					Total Revenue Exl.Capital (Current)	721957845	

D. Expenditure Management

1	Creditors Payment Period (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		55 days	Increase in consumer debtors resulted in creditors not being paid
					Trade Creditors	50222115	
					Contracted Services	19008105	
					Repairs and Maintenance	-	
					General expenses	32486164	
					Bulk Purchases	199064081	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	83190297	

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	87574981	
					Total Operating Expenditure	742523277	
					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%		49%	
					Employee/personnel related cost	351494429	
					Councillors Remuneration	11585874	
					Total Operating Expenditure	742523277	
					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%		3%	
					Contracted Services	19008105	
					Total Operating Expenditure	742523277	
					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	None		42%	
					Internally generated funds	34601660	
					Borrowings	-	
					Total Capital Expenditure	83190297	

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		42%	
					Internally generated funds	34601660	
					Total Capital Expenditure	83190297	

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	604957585	
					Government grant and subsidies	108016465	
					Public contributions and Donations	-	
					Capital Grants	43412820	

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%		78%	Inflated capital budget due to roll-overs
					Actual Capital Expenditure	83190297	
					Budget Capital Expenditure	107257827	

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%		99%	Stricter budget controls resulted in less portion of budget being spent
					Actual Operating Expenditure	787243708	
					Budget Operating Expenditure	794789834	

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%		99%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue
					Actual Operating Revenue	783779607	
					Budget Operating Revenue	789395305	

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%		97%	
					Actual Service Charges and Property Rates Revenue	570508703	
					Budget Service Charges and Property Rates Revenue	588111105	