DAWID KRUIPER MUNICIPALITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2022

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2022

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

SENIOR MANAGEMENT:

Municipal Manager:	E Ntoba
Director: Corporate Services:	C M Newman
Chief Financial Officer:	R F Strauss
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 2022

GENERAL INFORMATION

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

RELEVANT LEGISLATION:

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

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

EMAIL ADDRESSES:

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

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2022

GENERAL INFORMATION

Approval of financial statements for the year ended 30 June 2022.

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 30 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.

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Municipal Manager

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Date signed

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2022

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DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2022

	Note	2022 Restated R	2022 Original R	2021 Restated R
ASSETS				
Non-current assets		**2,764,397,498**	**2,764,397,498**	**2,620,268,574**
Property, plant and equipment	1.1	1,723,651,858	1,723,651,858	1,681,212,369
Intangible assets	1.2	8,553,818	8,553,818	7,436,012
Investment Property	1.3	1,027,682,348	1,027,682,348	927,110,718
Heritage Assets	1.4	4,509,475	4,509,475	4,509,475
Current assets		**138,927,865**	**139,638,984**	**118,376,828**
Inventory	2	7,906,665	7,906,665	7,401,880
Trade Receivables from Exchange Transactions	3	86,862,594	87,579,338	68,896,455
Trade receivables from non-exchange transactions	3	18,023,668	18,018,043	13,907,237
Operating Lease Asset	4	40,101	40,101	105,186
Cash and Cash Equivalents	5	14,319,597	14,319,597	26,724,371
Unpaid Conditional Grants and Receipts	6	11,775,241	11,775,241	1,341,700
TOTAL ASSETS		**2,903,325,363**	**2,904,036,483**	**2,738,645,402**
NET ASSETS AND LIABILITIES				
Non-current liabilities		**281,238,663**	**281,391,427**	**291,987,259**
Non-Current Borrowings	7	72,525,316	72,525,316	71,112,718
Non-Current Employee Benefits	8	124,979,000	124,979,000	119,194,999
Non-Current Provisions	9	83,734,346	83,887,110	101,679,542
Current liabilities		**283,520,897**	**283,369,882**	**268,859,655**
Current Portion of Non-Current Borrowings	7	15,995,837	15,995,837	11,040,759
Consumer Deposits	10	16,786,819	16,786,819	17,432,006
Current Employee Benefits	8	5,739,000	5,739,000	5,768,000
Provisions	11	60,646,756	60,493,992	61,803,434
Trade and Other Payables from Exchange Transactions	12	169,268,184	169,269,933	136,985,196
Unspent Conditional Grants and Receipts	13	3,821,988	3,821,988	30,165,615
Taxes	14	11,262,314	11,262,314	5,664,645
Net assets		**2,338,565,803**	**2,339,275,174**	**2,177,798,488**
Accumulated Surplus	15	2,338,565,803	2,339,275,174	2,177,798,488
TOTAL NET ASSETS AND LIABILITIES		**2,903,325,363**	**2,904,036,483**	**2,738,645,402**

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 Restated R	2022 Original R	2021 Restated R
REVENUE				
Revenue from Non-Exchange Transactions		**399,025,754**	**398,715,129**	**286,024,674**
Taxation Revenue		**123,087,069**	**123,087,069**	**112,624,629**
Property rates	16	123,087,069	123,087,069	112,624,629
Transfer Revenue		**267,365,352**	**267,365,352**	**163,200,952**
Government grants, donations and subsidies	17	267,365,352	267,365,352	163,200,952
Other Revenue		**8,573,333**	**8,262,708**	**10,199,093**
Availability Charges		1,735,139	1,735,139	1,779,240
Fines, Penalties and Forfeits	18	3,907,068	3,596,443	5,358,185
Interest Earned - Outstanding Receivables		991,626	991,626	652,885
Licences and Permits	19	1,939,500	1,939,500	2,408,784
Revenue from Exchange Transactions		**514,437,786**	**515,678,094**	**480,545,746**
Agency Services		2,091,224	2,091,224	1,996,192
Interest Earned - External Investments		946,452	946,452	1,625,886
Interest Earned - Outstanding Receivables		4,195,801	4,195,801	5,666,872
Operational Revenue	20	1,301,042	1,606,042	2,745,692
Rental from Fixed Assets	21	5,625,040	5,625,040	4,982,675
Sale of Goods and Rendering of Services	22	9,502,574	9,502,574	7,230,699
Service Charges	23	490,775,653	491,710,961	456,297,730
TOTAL REVENUE		**913,463,541**	**914,393,224**	**766,570,420**
EXPENDITURE		**804,719,278**	**804,719,278**	**773,123,784**
Bad Debts Written Off		4,981,286	4,981,286	10,719,918
Bulk Purchases	24	248,180,402	248,180,402	221,601,947
Contracted Services	25	20,452,121	20,452,121	19,789,885
Depreciation and Amortisation	26	91,429,993	91,429,993	85,990,785
Employee related costs	27	342,388,252	342,388,252	351,494,429
Finance Costs	28	11,478,124	11,478,124	10,457,827
Inventory Consumed	29	33,814,781	33,814,781	27,272,467
Remuneration of councillors	30	12,262,214	12,262,214	11,585,874
Operational Cost	31	39,280,840	39,280,840	33,606,746
Transfers and Subsidies	32	451,265	451,265	603,907
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**108,744,263**	**109,673,946**	**(6,553,364)**
Gains / (Loss) on Inventory		(1,214,461)	(1,214,461)	-
Reversal of Impairment Loss / (Impairment Loss) on Receivables		(40,578,146)	(40,578,146)	(43,843,602)
Gains / (Loss) on Sale of Assets		(7,749,572)	(7,749,572)	(755,733)
Reversal of Impairment Loss / (Impairment Loss) on Assets		-	-	(121,097)
Profit / (Loss) on Fair Value Adjustments		101,565,231	101,565,231	61,585,872
NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**160,767,315**	**161,696,998**	**10,312,076**

DAWID KRUIPER MUNICIPALITY

Statement of Changes in Net Assets for the Year Ended 30 June 2022

	Accumulated Surplus	Total
	R	R
2020		
Balance at 30 June 2020	2,163,290,032	**2,163,290,032**
Prior year correction of errors 34.09	4,196,379	**4,196,379**
Restated Balance	**2,167,486,411**	**2,167,486,411**
Surplus / Deficit) for the period - refer to note 34.1	10,312,076	**10,312,076**
Restated Balance 30 June 2021	**2,177,798,487**	**2,177,798,487**
Surplus / (Deficit) for the Year	160,767,315	**160,767,315**
Balance at 30 June 2022	**2,338,565,802**	**2,338,565,802**

DAWID KRUIPER MUNICIPALITY

Cash Flow Statement for the Year Ended 30 June 2022

	Note	2022 R	2021 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		566,935,138	567,687,574
Government Grants and Subsidies - Operational	17	119,582,228	108,340,847
Government Grants and Subsidies - Capital	17	104,852,072	45,876,310
Interest		6,133,879	7,945,643
Payments			
Suppliers and employees		(681,088,165)	(645,293,304)
Transfers and Grants	32	(451,265)	(603,907)
Finance Costs	28	(11,478,124)	(10,433,704)
Net Cash flow from operating activities	33.1	**104,485,763**	**73,519,459**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	1.1	(128,324,467)	(71,049,686)
Gains / (Loss) on Sale of Assets	1.1	(7,749,572)	(755,733)
Purchase of Intangible assets	1.2	(2,314,315)	(3,409,784)
Disposal of Investment Property	1.3	998,102	270,000
Disposal of Intangible Assets		1,226,269	331,624
Disposal of PPE	1.1	13,550,958	1,441,400
Net Cash From Investing Activities		**(122,613,026)**	**(73,172,179)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans Repaid		(12,932,323)	(12,176,727)
New Loans Raised		19,300,000	-
Increase / (Decrease) in Consumer Deposits		(645,187)	1,552,851
Net Cash From Financing Activities		**5,722,489**	**(10,623,876)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS FROM ACTIVITIES		**(12,404,774)**	**(10,276,596)**
Cash and cash equivalents at the beginning of the year		26,724,371	37,000,967
Cash and cash equivalents at the end of the year	33.2	14,319,597	26,724,371
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		**12,404,774**	**(10,276,596)**

The difference between the Purchase of the PPE in note 1.1 and the amount disclosed in the cash flow statement is due to donated assets which is non-cash and therefore excluded from the cash flow and outstanding capital suppliers being deducted from purchases of PPE.

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

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2022

	2022 Original Approved Budget R	2022 Adjustments R	2022 Final Approved Budget R	2022 Final Year-End Budget R	2022 Actuals R	2022 Variance R	Explanations for material variances
ASSETS							
Current Assets							
Cash	32,521,161	(29,527,995)	2,993,166	2,993,166	14,319,597	11,326,431	Grants paid on year year-end resulted in less cash in the bank
Call Investment Deposits	-	23,731,206	23,731,206	23,731,206	-	(23,731,206)	All investments are being disclosed as cash and cash equivalents in terms of GRAP
Consumer Debtors	102,357,721	(23,047,501)	79,310,220	79,310,220	104,886,262	25,576,042	Under collection of debtors
Other Debtors	-	-	31,549,845	31,549,845	40,101	(31,509,744)	Other debtors are being disclosed as consumer debtors in terms of GRAP. Only operating leases are being disclosed as other debtors.
Unpaid Conditional Grants and Receipts	-	-	-	-	11,775,241	11,775,241	Capital expenditure on multi-year projects budgeted in the 2022/2023 financial year
Inventory	8,608,948	(1,190,424)	7,418,524	7,418,524	7,906,665	488,141	Increase in slow moving stock
Total Current Assets	**143,487,830**	**(30,034,714)**	**145,002,961**	**145,002,961**	**138,927,865**	**(6,075,096)**	
Non Current Assets							
Investment property	935,177,346	40,039,762	975,217,108	975,217,108	1,027,682,348	52,465,240	Actual fair value is more than budgeted for.
Property, plant and equipment	1,735,173,416	39,451,314	1,774,624,730	1,774,624,730	1,723,651,858	(50,972,873)	Underspending of capital budget
Intangible	11,971,216	(7,944,988)	4,026,228	4,026,228	8,553,818	4,527,590	Munsoft was budgeted as part of PPE and not Intangible Assets
Other non-current assets	4,509,475	-	4,509,475	4,509,475	4,509,475	-	
Total Non Current Assets	**2,686,831,453**	**71,546,089**	**2,758,377,542**	**2,758,377,542**	**2,764,397,498**	**6,019,957**	
TOTAL ASSETS	**2,830,319,283**	**41,511,375**	**2,903,380,502**	**2,903,380,502**	**2,903,325,363**	**(55,139)**	
LIABILITIES							
Current Liabilities							
Borrowing	12,500,000	(12,500,000)	-	-	15,995,837	15,995,836	Short-term portion of loans budgeted under non-current loans
Consumer deposits	15,879,155	1,552,851	17,432,006	17,432,006	16,786,819	(645,188)	Normal fluctuations on deposits within a financial year
Trade and other payables	117,983,350	1,780,844	119,764,194	119,764,194	184,352,486	64,588,292	Grants withheld resulted in creditors not being paid timeously
Provisions	64,500,000	(64,500,000)	-	-	66,385,756	66,385,756	Current portion budgeted under non-current provisions
Total Current Liabilities	**210,862,505**	**(73,666,305)**	**137,196,200**	**137,196,200**	**283,520,897**	**146,324,697**	
Non Current Liabilities							
Borrowing	79,714,160	2,439,317	82,153,477	82,153,477	72,525,316	(9,628,160)	Short-term portion budget under non-current loans
Provisions	186,531,972	51,863,429	238,395,401	238,395,401	208,713,346	(29,682,054)	Current portion budgeted under non-current provisions
Total Non Current Liabilities	**266,246,132**	**54,302,745**	**320,548,877**	**320,548,877**	**281,238,663**	**(39,310,214)**	
TOTAL LIABILITIES	**477,108,637**	**(19,363,560)**	**457,745,078**	**457,745,077**	**564,759,560**	**107,014,483**	
NET ASSETS	**2,353,210,646**	**60,874,934**	**2,445,635,425**	**2,445,635,425**	**2,338,565,803**	**(107,069,622)**	
COMMUNITY WEALTH / EQUITY							
Accumulated Surplus	**2,353,210,646**	**92,781,333**	**2,445,991,979**	**2,445,991,979**	**2,338,565,803**	**(107,426,176)**	Increase in trade and other payables resulted decrease in accumulated surplus
TOTAL COMMUNITY WEALTH / EQUITY	**2,353,210,646**	**92,781,333**	**2,445,991,979**	**2,445,991,979**	**2,338,565,803**	**(107,426,176)**	

The municipality's budget was prepared for the period 1 July 2021 - 30 June 2022 on the accrual basis.

The B-Schedule's Net Assets did not balance with R 356 554. Resulting in the balance being inbalance with R 356 554.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	2022 Actual R	2022 Final Budget R	2022 Variance R	Explanations - Material Variances
REVENUE BY SOURCE				
Property rates	123,087,069	124,689,986	(1,602,917)	Immaterial difference
Service charges	490,775,653	509,092,966	(18,317,313)	Load shedding resulted in less electricity are being billed. Consumers are more cost sensitive.
Rental of facilities and equipment	5,625,040	5,635,533	(10,493)	Immaterial difference
Interest earned - external investments	946,452	892,320	54,132	Decrease in interest on unspent grants
Interest earned - outstanding receivables	5,187,427	4,874,059	313,368	Increase in consumer debtors resulting in more interest being levied
Fines	3,907,068	3,952,200	(45,132)	Decreasse in fines being issued
Licences and permits	1,939,500	3,835,589	(1,896,089)	Agency services budgeted as part of licences and permits
Agency services	2,091,224	-	2,091,224	Agency services budgeted as part of licences and permits
Transfers recognised - operating	119,582,228	118,056,135	1,526,093	Donations received not budgeted for and increase in unspent grants spend
Other revenue	12,538,755	14,010,553	(1,471,798)	Other Revenue is ad-hoc revenue and are being budgeted on assumptions and historic patterns.
Gains	101,565,231	114,035,000	(12,469,769)	Sale of property did not realise
Total Operating Revenue	**867,245,648**	**899,074,341**	**(31,828,693)**	

EXPENDITURE BY TYPE				
Employee related costs	342,388,252	344,485,565	(2,097,313)	Saving on vacant positions
Remuneration of councillors	12,262,214	13,172,443	(910,229)	Budgeted increase for remuneration less than percentage gazetted
Debt impairment	40,578,146	27,000,000	13,578,146	Increase in debtors resulting in an increase in the provision
Depreciation and asset impairment	91,429,993	97,505,449	(6,075,456)	Capital projects not completed resulting in less depreciation
Finance Charges	11,478,124	11,700,000	(221,876)	Decrease in interest rate
Bulk purchases	248,180,402	240,339,279	7,841,123	Actual invoices more than budgeted expenditure
Other materials	33,814,781	36,023,150	(2,208,369)	Cost containment let to savings
Contracted services	20,452,121	26,847,245	(6,395,124)	Cost containment let to savings
Transfers and grants	451,265	720,000	(268,735)	Discretionary grants to indigent households
Other expenditure	44,262,126	49,928,439	(5,666,313)	Cost containment let to savings
Losses	8,964,033	3,124,000	5,840,033	Budgeted for gain on disposal of assets and loss reliased
Total Operating Expenditure	**854,261,457**	**850,845,570**	**3,415,887**	
Operating (Deficit) for the year	**12,984,191**	**48,228,771**	**(35,244,580)**	
Transfers Recognised - Capital	147,783,124	90,943,036	56,840,088	Donations received not budgeted for
SURPLUS / (DEFICIT) FOR THE YEAR	**160,767,315**	**139,171,807**	**21,595,508**	

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	2022 Original Approved Budget R	2022 Adjustments R	2022 Final Approved Budget R	2022 Final Virements R	2022 Final Year-End Budget R
REVENUE BY SOURCE					
Property rates	119,594,903	5,095,083	124,689,986	-	124,689,986
Service charges	527,268,156	(18,175,190)	509,092,966	-	509,092,966
Rental of facilities and equipment	5,692,523	(56,990)	5,635,533	-	5,635,533
Interest earned - external investments	1,925,486	(1,033,166)	892,320	-	892,320
Interest earned - outstanding receivables	6,061,885	(1,187,826)	4,874,059	-	4,874,059
Fines	6,442,158	(2,489,958)	3,952,200	-	3,952,200
Licences and permits	2,221,892	1,613,697	3,835,589	-	3,835,589
Agency services	2,229,822	(2,229,822)	-	-	-
Transfers recognised - operating	116,538,303	1,517,832	118,056,135	-	118,056,135
Other revenue	11,768,745	2,241,808	14,010,553	-	14,010,553
Gains	90,000,000	24,035,000	114,035,000	-	114,035,000
Total Operating Revenue	**889,743,873**	**9,330,468**	**899,074,341**	**-**	**899,074,341**
EXPENDITURE BY TYPE					
Employee related costs	333,713,474	7,981,360	341,694,834	22,676	344,485,565
Remuneration of councillors	13,172,443	-	13,172,443	-	13,172,443
Debt impairment	19,500,000	7,500,000	27,000,000	-	27,000,000
Depreciation and asset impairment	97,505,449	-	97,505,449	-	97,505,449
Finance Charges	11,470,000	749,152	12,219,152	(519,152)	11,700,000
Bulk purchases	250,000,000	(10,000,000)	240,000,000	339,279	240,339,279
Other materials	32,701,982	3,326,568	36,028,550	(5,400)	36,023,150
Contracted services	30,053,634	(3,187,389)	26,866,245	(19,000)	26,847,245
Transfers and grants	885,000	(165,000)	720,000	-	720,000
Other expenditure	63,423,948	(11,265,606)	52,158,342	538,152	49,928,439
Loss	3,024,000	100,000	3,124,000	-	3,124,000
Total Operating Expenditure	**855,449,930**	**(4,960,915)**	**850,489,015**	**356,555**	**850,845,570**
Operating (Deficit) for the year	34,293,943	14,291,383	48,585,326	(356,555)	48,228,771
Transfers Recognised - Capital	88,722,697	2,220,339	90,943,036	-	90,943,036
(DEFICIT) FOR THE YEAR	123,016,640	16,511,722	139,528,362	(356,555)	139,171,807

The municipality's budget was prepared for the period 1 July 2021 - 30 June 2022 on the accrual basis.

The difference between the virements is due to the B-Schedules's Net Assets that was imbalance with R 356 555. The difference consist of R 22 676 on Employee Related Costs, Bulk Purchases of R 339 279 and Other Material of (R 5 400).

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	2022 Original Approved Budget R	2022 Adjustments R	2022 Final Approved Budget R	2022 Final Year-End Budget R	2022 Actual R	2022 Variance R	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates, penalties & collection charges	119,821,313	(2,944,327)	116,876,986	116,876,986	123,087,069	6,210,083	
Service charges	527,494,566	(103,251,726)	424,242,840	424,242,840	417,746,481	(6,496,359)	Load shedding resulted in less electricity are being billed. Consumers are more cost sensitive.
Other revenue	28,355,140	52,126,125	80,481,265	80,481,265	26,101,587	(54,379,678)	Other revenue did not materialised
Government - operating	116,538,303	963,984	117,502,287	117,502,287	119,582,228	2,079,941	Increase due to more efficient expenditure of projects
Government - capital	88,722,697	2,504,687	91,227,384	91,227,384	104,852,072	13,624,688	Increase due to more efficient expenditure of projects
Interest	7,987,371	(7,095,052)	892,319	892,319	6,133,879	5,241,560	Different treatment of interest by Munsoft system
Payments							
Suppliers and employees	(764,780,347)	56,165,717	(708,614,630)	(708,614,630)	(681,088,165)	27,526,465	Increase in outstanding creditors due to funds withheld
Finance charges	(11,470,000)	(749,152)	(12,219,152)	(12,219,152)	(11,478,124)	741,028	Decrease in the interest rate
Transfers and grants	(885,000)	885,000	-	-	(451,265)	(451,265)	Different in linkage on the B-Schedule
NET CASH FROM / (USED) OPERATING ACTIVITIES	**111,784,042**	**(1,394,743)**	**110,389,299**	**110,389,299**	**104,485,763**	**(5,903,536)**	
CASH FLOW FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	40,000,000	(40,000,000)	-	-	(7,749,572)	(7,749,572)	Sale of property did not realise
Payments							
Capital assets	(144,161,147)	(6,070,533)	(150,231,680)	(150,231,680)	(114,863,454)	35,368,226	Less expenditure on capital projects than budgeted
NET CASH FROM / (USED) INVESTING ACTIVITIES	**(104,161,147)**	**(46,070,533)**	**(150,231,680)**	**(150,231,680)**	**(122,613,026)**	**27,618,654**	
CASH FLOW FROM FINANCING ACTIVITIES							
Receipts							
Borrowing long term / refinancing	14,300,000	(14,300,000)	-	-	19,300,000	19,300,000	Different in linkage on the B-Schedule
Increase (decrease) in consumer deposits	-	-	-	-	(645,187)	(645,187)	Normal fluctuations on deposits within a financial year
Payments							
Repayment of borrowing	(12,141,044)	12,141,044	-	-	(12,932,323)	(12,932,323)	Different in linkage on the B-Schedule
NET CASH FROM / (USED) FINANCING ACTIVITIES	**2,158,956**	**(2,158,956)**	**-**	**-**	**5,722,489**	**5,722,489**	
NET INCREASE / (DECREASE) IN CASH HELD	**9,781,851**	**(49,624,232)**	**(39,842,381)**	**(39,842,381)**	**(12,404,774)**	**27,437,607**	
Cash / cash equivalents at the year begin:	22,739,309	43,922,443	66,661,752	66,661,752	26,724,371	(39,937,381)	
Cash / cash equivalents at the year end:	32,521,160	(5,701,789)	26,819,371	26,819,371	14,319,597	(12,499,774)	Less income collected resulted in less cash in bank

The municipality's budget was prepared for the period 1 July 2021 - 30 June 2022 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 <u>Transfers</u>

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 <u>Derecognition</u>

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 <u>IMPAIRMENT OF ASSETS</u>

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 <u>Impairment of Cash Generating Assets</u>

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 Impairment of Non-Cash Generating Assets

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

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

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

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

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

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

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

9.2.7 **The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior 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 **<u>Decommissioning, restoration and similar liability</u>**

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 **<u>Long Service Awards</u>**

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 **<u>Provision for Staff Leave</u>**

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 **<u>Provision for Staff Bonuses</u>**

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 **<u>Performance Bonuses</u>**

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 Derecognition

31.7.1 The Municipality derecognises a statutory receivable when:

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

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

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

31.8 Transitional Provisions

Every effort is made to ensure compliance with the standard, but due to the risk of omission of some items due to the implementation of a new financial system and lack of training due to COVID-19 regulations during implemenation of this standard, the municipality is utilising the transitional provisions contained within Directive 4 that grant the municipality a 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 ACCOUNTING FOR PRINCIPAL OR AGENT AGREEMENTS

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

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

32.3

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

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

33 SEGMENT REPORTING

33.1 A segment is an activity of an entity:

*** that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);**
***whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance;**

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

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

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

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

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

34 EVENTS AFTER REPORTING DATE

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

1.1 PROPERTY, PLANT AND EQUIPMENT

1 July 2021 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community R	Other R	Total R
Carrying Values at 1 July 2021	**146,794,367**	**1,383,597,538**	**83,116,127**	**67,704,337**	**1,681,212,369**
Cost	210,983,618	2,263,972,150	142,056,297	126,265,555	2,743,277,620
Accumulated Depreciation	(64,189,251)	(880,374,612)	(58,940,170)	(58,561,218)	(1,062,065,252)
Acquisitions	515,105	8,570,817	539,985	759,909	10,385,816
Donation	-	41,947,928	-	983,124	42,931,052
Revaluation of Landfill Sites and Querries	-	(20,071,387)	-	-	(20,071,387)
Capital Under Construction	-	113,967,940	28,315	-	113,996,255
Transfer to Investment Property	(4,500)	-	-	-	(4,500)
Depreciation	(4,473,708)	(73,870,075)	(5,301,896)	(7,601,111)	(91,246,790)
Carrying Values of disposals	(102,601)	(10,377,630)	(1,932,831)	(1,137,895)	(13,550,958)
Cost	(260,236)	(18,905,903)	(3,483,797)	(3,020,451)	(25,670,386)
Accumulated Depreciation	157,635	8,528,272	1,550,966	1,882,556	12,119,428
Carrying Values at 30 June 2022	**142,728,663**	**1,443,765,131**	**76,449,699**	**60,708,364**	**1,723,651,858**
Cost	211,233,987	2,389,481,546	139,140,800	124,988,137	2,864,844,471
Accumulated Depreciation	(68,505,324)	(945,716,415)	(62,691,101)	(64,279,773)	(1,141,192,613)

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2021 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community	Other R	Total R
Carrying Values at 1 July 2020	**150,586,168**	**1,380,910,528**	**85,545,221**	**58,988,896**	**1,676,030,813**
Cost	210,515,071	2,194,169,436	139,406,021	110,589,879	2,654,680,407
Balance Previously Reported	210,515,071	2,202,739,545	139,406,021	110,589,879	2,663,250,516
Correction of Error - refer to note 34.01	-	(8,570,109)	-	-	(8,570,109)
Accumulated Depreciation	(59,928,902)	(813,258,908)	(53,860,801)	(51,600,983)	(978,649,594)
Balance Previously Reported	(59,928,902)	(817,605,461)	(53,860,801)	(52,241,601)	(983,636,765)
Correction of Error - refer to note 34.01	-	4,346,553	-	640,618	4,987,171
Acquisitions	-	23,248,137	2,803,461	15,787,858	41,839,456
Balance Previously Reported	-	23,248,137	2,803,461	13,934,930	39,986,528
Correction of Error - refer to note 34.01	-			1,852,929	1,852,929
Revaluation of Landfill Sites and Quarries	-	8,590,338	-	-	8,590,338
Balance Previously Reported	-	9,277,632	-	-	9,277,632
Correction of Error - refer to note 34.01	-	(687,294)	-	-	(687,294)
Capital Under Construction	695,789	41,228,855	-	22,235	41,946,879
Balance Previously Reported	695,789	39,075,962	-	22,235	39,793,986
Correction of Error - refer to note 34.01	-	2,152,894	-	-	2,152,894
Depreciation	(4,483,352)	(69,003,559)	(5,115,171)	(7,030,540)	(85,632,621)
Balance Previously Reported	(4,483,352)	(70,421,798)	(5,115,171)	(7,088,363)	(87,108,684)
Correction of Error - refer to note 34.01	-	1,418,240	-	57,823	1,476,063
Carrying Values of disposals	(4,238)	(1,255,665)	(117,384)	(64,112)	(1,441,400)

1.1 PROPERTY, PLANT AND EQUIPMENT

Cost	(227,242)	(3,264,616)	(153,185)	(134,417)	(3,779,460)
Accumulated Depreciation	223,004	2,008,951	35,801	70,304	2,338,060
Impairment loss	-	(121,097)	-	-	(121,097)
Carrying Values at 30 June 2021	**146,794,367**	**1,383,597,538**	**83,116,127**	**67,704,337**	**1,681,212,369**
Cost	210,983,618	2,263,972,150	142,056,297	126,265,555	2,743,277,620
Accumulated Depreciation	(64,189,251)	(880,374,612)	(58,940,170)	(58,561,218)	(1,062,065,252)

Expenditure incurred to maintain PPE	Land and Buildings	Infrastructure	Community	Other	Total
Contracted Services	636,590	2,503,848	128,186	3,235,070	6,503,694
Consumable Items	110,427	2,889,788	159,649	2,290,883	5,450,746
30 June 2022	**747,017**	**5,393,636**	**287,835**	**5,525,953**	**11,954,440**
Contracted Services	1,023,116	1,501,311	232,180	4,792,251	7,548,858
Balance Previously Reported	1,023,116	1,493,825	232,180	4,774,822	7,523,944
Correction of Error - refer to note 34.01	-	7,486	-	17,428	24,914
Consumable Items	71,849	2,028,015	124,413	2,005,915	4,230,192
Balance Previously Reported	71,849	2,027,161	123,926	2,003,404	4,226,339
Correction of Error - refer to note 34.01	-	854	487	2,511	3,853
30 June 2021	**1,094,965**	**3,529,326**	**356,593**	**6,798,166**	**11,779,050**

1.1 PROPERTY, PLANT AND EQUIPMENT

Disclosure of PPE Under Construction (WIP)	Land and Buildings	Infrastructure	Community	Other	Total
Opening Balance 2021/2022	934,336	68,350,125	28,950	117,603	69,431,014
Under construction additions	-	113,967,940	28,315	-	113,996,255
Transferred from Under Construction to Additions	(695,789)	(41,929,974)	-	-	(42,625,763)
30 June 2022	**238,547**	**140,388,091**	**57,265**	**117,603**	**140,801,506**
Opening Balance 2020/2021	238,547	63,579,911	6,792,742	143,263	70,754,463
Under construction	695,789	41,228,855	-	22,235	41,946,879
Balance Previously Reported	695,789	39,075,962	-	22,235	39,793,986
Correction of Error - refer to note 34.01	-	2,152,894	-	-	2,152,894
Transferred from Under Construction to Additions	-	(36,458,641)	(6,763,792)	(47,895)	(43,270,328)
30 June 2021	**934,336**	**68,350,125**	**28,950**	**117,603**	**69,431,014**

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	2022 R	2021 R
1.2	**INTANGIBLE ASSETS**		
	Carrying value as at 1 July	**7,436,012**	**4,716,016**
	Cost	10,112,830	7,163,342
	Accumulated amortisation and impairment losses	(2,676,818)	(2,447,326)
	Acquisitions	2,527,279	-
	Work in Progress	-	3,409,784
	Amortisation for the period	(183,204)	(358,164)
	Carrying value of disposals	(1,226,269)	(331,624)
	Cost	(3,038,922)	(460,295)
	Accumulated amortisation	1,812,653	128,671
	Carrying value as at 30 June	**8,553,818**	**7,436,012**
	Cost	9,601,187	10,112,830
	Accumulated amortisation and impairment losses	(1,047,368)	(2,676,818)
	Expenditure incurred to maintain Intangible Assets		
	Contracted Services	-	-
	Total Expenditure incurred	-	-

The amortisation expense has been included in the line item Depreciation and Amortisation in the Statement of Financial Performance Note 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	2022 R	2021 R
1.3	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Reconciliation of fair value		
	Balance as at 1 July	**927,110,718**	865,794,846
	Balance Previously Reported		865,177,346
	Correction of Error - refer to note 34.02		617,500
	Transfer from PPE	4,500	-
	Disposal	(998,102)	(270,000)
	Fair value adjustment	101,565,231	61,585,872
	Balance Previously Reported		61,821,762
	Correction of Error - refer to note 34.02		(235,890)
	Carrying value as at 30 June	**1,027,682,348**	**927,110,718**

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 2022. 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 2022 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2021	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values at 30 June 2022	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-

30 June 2021 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2020	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values of disposals	-	-	-	-
Carrying Values at 30 June 2021	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-

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

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

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

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

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

Note	Description	2022 R	2021 R
2	**INVENTORY**		
	Consumable Stores – at Cost	7,822,214	7,267,712
	Unsold water - at Cost	84,450	134,168
	Total Inventory	**7,906,665**	**7,401,880**

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 1 214 461 (2021: Inventory shortage of R 26 036) 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 3 908 761 (2021: R 892 063).

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

As at 30 June 2022	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
Trade receivables from Exchange Transactions	222,654,140	(135,791,546)	86,862,594
Trade receivables from Non-Exchange Transactions	51,296,149	(33,272,481)	18,023,668
Total Trade Receivables From Exchange and Non-Exchange Transactions	**273,950,289**	**(169,064,027)**	**104,886,262**

Trade Receivables from Exchange Transactions	**Gross Balances** **R**	**Provision for Bad Debts** **R**	**Net Balance** **R**
Total Exchange Debtors	208,085,603	(135,791,546)	72,294,056
Sundry Debtors	358,863	-	358,863
Provision for income not yet billed	14,209,674	-	14,209,674
Total Trade Receivables from Exchange Transactions	**222,654,140**	**(135,791,546)**	**86,862,594**

Note	Description	2022 R	2021 R

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Non-Exchange Debtors	39,841,794	(27,193,260)	12,648,533
Sundry Debtors	4,889,880	-	4,889,880
Plus: Traffic Debtors	6,564,475	(6,079,220)	485,255
Total Trade Receivables from Non-Exchange Transactions	**51,296,149**	**(33,272,481)**	**18,023,668**

TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2021	Gross Balances	Provision for Bad Debts	Net Balance
Trade receivables from Exchange Transactions	171,039,050	(102,142,595)	68,896,455
Balance Previously Reported	173,500,104	(96,058,676)	77,441,428
Correction of Error - refer to note 34.03	(2,461,054)	(6,083,919)	(8,544,973)
Trade receivables from Non-Exchange Transactions	40,250,523	(26,343,286)	13,907,237
Balance Previously Reported	40,280,242	(32,427,205)	7,853,037
Correction of Error - refer to note 34.04	(29,719)	6,083,919	6,054,200
Total Trade Receivables From Exchange and Non-Exchange Transactions	**211,289,573**	**(128,485,881)**	**82,803,692**

Trade receivables from Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Exchange Debtors	149,956,882	(102,142,595)	47,814,287
Balance Previously Reported	152,648,422	(96,058,676)	56,589,745
Correction of Error - refer to note 34.03	(2,691,540)	(6,083,919)	(8,775,458)
Sundry Debtors	428,428	-	428,428
Balance Previously Reported	419,532	-	419,532
Correction of Error - refer to note 34.03	8,896	-	8,896
Provision for income not yet billed	20,653,740	-	20,653,740
Balance Previously Reported	20,432,151	-	20,432,151
Correction of Error - refer to note 34.03	221,590	-	221,590
Total Trade Receivables from Exchange Transactions	**171,039,050**	**(102,142,595)**	**68,896,455**

Note	Description	2022 R	2021 R

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Non-Exchange Debtors	31,558,661	(19,260,986)	12,297,675
Balance Previously Reported	31,588,379	(25,344,905)	6,243,475
Correction of Error - refer to note 34.04	(29,719)	6,083,919	6,054,200
Sundry Debtors	1,215,113	-	1,215,113
Plus: Traffic Debtors	7,476,750	(7,082,300)	394,449
Total Trade Receivables From Exchange and Non-Exchange Transactions	**40,250,523**	**(26,343,286)**	**13,907,237**

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

Ageing of Receivables from Exchange Transactions:

Electricity: Ageing

	2022 R	2021 R
Current (0 - 30 days)	17,049,085	26,820,953
31 - 60 Days	1,818,100	972,202
61 - 90 Days	588,239	615,249
91 - 120 Days	422,066	331,183
+ 120 Days	5,348,726	3,214,096
Total	25,226,215	31,953,683

Water: Ageing

	2022 R	2021 R
Current (0 - 30 days)	5,057,992	11,856,970
31 - 60 Days	2,526,937	2,372,288
61 - 90 Days	1,727,850	1,389,099
91 - 120 Days	1,519,979	872,425
+ 120 Days	30,145,654	18,794,787
Total	40,978,412	35,285,570

Refuse: Ageing

	2022 R	2021 R
Current (0 - 30 days)	3,212,120	2,921,991
31 - 60 Days	1,315,222	1,128,499
61 - 90 Days	1,062,239	1,317,471
91 - 120 Days	1,014,838	1,055,117
+ 120 Days	37,584,867	28,595,344
Total	44,189,286	35,018,421

Note	Description	2022 R	2021 R
	Sewerage: Ageing		
	Current (0 - 30 days)	3,555,064	3,186,987
	31 - 60 Days	1,085,826	975,767
	61 - 90 Days	901,536	1,007,851
	91 - 120 Days	854,075	799,610
	+ 120 Days	27,333,920	20,339,820
	Total	33,730,422	26,310,035
	VAT: Ageing		
	Current (0 - 30 days)	5,099,381	6,966,887
	31 - 60 Days	1,088,323	632,478
	61 - 90 Days	746,932	693,763
	91 - 120 Days	647,210	512,724
	+ 120 Days	15,482,688	10,851,019
	Total	23,064,534	19,656,871
	Other: Ageing		
	Current (0 - 30 days)	6,036,602	3,507,039
	31 - 60 Days	1,618,425	1,261,051
	61 - 90 Days	1,198,751	912,335
	91 - 120 Days	1,050,410	1,318,139
	+ 120 Days	30,992,546	22,311,879
	Total	40,896,733	29,310,443
	Total: Ageing		
	Current (0 - 30 days)	40,010,244	55,260,827
	31 - 60 Days	9,452,832	7,342,285
	61 - 90 Days	6,225,547	5,935,768
	91 - 120 Days	5,508,578	4,889,198
	+ 120 Days	146,888,401	104,106,945
	Total	208,085,603	177,535,023

The total ageing does not include the provision for income not yet billed of R 14 209 674 (2020: R 20 653 740).

Note	Description	2022 R	2021 R
	Ageing of Receivables from Non-Exchange Transactions:		
	Rates: Ageing		
	Current (0 - 30 days)	7,711,379	6,784,693
	31 - 60 Days	1,148,038	942,059
	61 - 90 Days	901,444	730,877
	91 - 120 Days	818,364	589,776
	+ 120 Days	29,262,569	22,204,271
	Total	39,841,794	31,251,677

The ageing does not include sundry debtors of R 4 889 880 (2021: R 1 215 113) and traffic fines of R 6 558 850 (2021: R 7 476 750).

Payments received are being prioritised in the following order:

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

	2022	2021
Reconciliation of the Provision for Impairment		
Balance at beginning of the year	128,485,881	84,642,279
Receivables from Exchange Transactions	102,142,595	62,465,142
Receivables from Non-Exchange Transactions	26,343,286	22,177,137
Provision for bad debt	40,578,146	43,843,602
Receivables from Exchange Transactions	33,648,952	39,677,452
Balance Previously Reported		33,593,534
Correction of Error - refer to note 34.03		6,083,919
Receivables from Non-Exchange Transactions	6,929,195	4,166,150
Balance Previously Reported		10,250,068
Correction of Error - refer to note 34.04		(6,083,919)
Balance at the end of the year	169,064,027	128,485,881
Receivables from Exchange Transactions	135,791,546	102,142,595
Receivables from Non-Exchange Transactions	33,272,481	26,343,286

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.

Note	Description	2022 R	2021 R

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

	2022 R	2021 R
Balance at the beginning of the period	105,186	141,921
Operating Lease Revenue effected	(65,085)	(36,735)
Total Operating Lease Asset	**40,101**	**105,186**

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:

	2022 R	2021 R
Up to 1 year	26,205	65,085
2 to 5 years	13,896	40,101
More than 5 years	-	-
Total Operating Lease Arrangements	**40,101**	**105,186**

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

5 CASH AND CASH EQUIVALENTS

	2022 R	2021 R
Cashier's Float	3,540	3,640
Petty Cash	2,000	2,000
Cash on Hand	237,819	87,957
Short-Term Investments qualifying as Cash and Cash Equivalents	5,039,560	22,841,765
Primary Bank Account - ABSA Bank Limited	8,003,235	3,167,684
Cash book balance of traffic account	1,033,443	621,325
Total Cash and Cash Equivalents	**14,319,597**	**26,724,371**

Note	Description	2022 R	2021 R
	Current Account (Primary Bank Account)		
	ABSA Bank Limited - Upington Branch: Account Number 22-4000-0051		
	Cash Book Balance at Beginning of Period	3,167,684	7,584,427
	Cash Book Balance at End of Period	8,003,235	3,167,684
	Bank Statement Balance at Beginning of Period	1,907,617	10,769,087
	Bank Statement Balance at End of Period	7,324,832	1,907,617

The Municipality does not have any overdrawn current account facilities with its banker as at 30 June 2022.

	Current Account (Traffic Bank Account)		
	ABSA Bank Limited - Upington Branch: Account Number 40-8511-2448		
	Cash Book Balance at Beginning of Period	621,325	895,950
	Cash Book Balance at End of Period	1,033,443	621,325
	Bank Statement Balance at Beginning of Period	619,050	895,950
	Bank Statement Balance at End of Period	1,001,065	619,050

Investments qualifying as Cash and Cash Equivalents:

Institution	Account Number	2022	2021
ABSA Bank	93-5341-7339	81,069	11,973,516
Investec Bank	1100-528419-623	4,948,772	4,732,190
Grindrod Bank	11000588044	9,719	2,684,907
Nedbank	03/7662005348/000025	-	3,451,153
		5,039,560	**22,841,765**

R 3 400 000 of the investment at Investec (account number: 1100-528419-623) is secured to DBSA.

Note	Description	2022	2021
6	**UNPAID CONDITIONAL GRANTS AND RECEIPTS**		
	Integrated National Electrification Programme	1,481,920	-
	Municipal Infrastructure Grant	-	1,341,700
	Neighbourhood Development Partnership Grant	6,161,505	-
	Regional Bulk Infrastructure Grant	4,131,816	-
	Total Unpaid Conditional Grants and Receipts	**11,775,241**	**1,341,700**

Note	Description	2022 R	2021 R
7	**NON-CURRENT BORROWINGS**		
	Annuity Loans	88,521,153	82,153,476
	Less : Current portion transferred to current liabilities	(15,995,837)	(11,040,759)
	Total Non-Current Borrowings	**72,525,316**	**71,112,718**

Loans were raised for the period under review.

(Refer to Appendix A for more detail on long-term liabilities)

Note	Description	2022 R	2021 R
8	**NON-CURRENT EMPLOYEE BENEFITS**		
	Post Retirement Medical Benefits	111,544,000	106,100,000
	Long-Service Awards	13,435,000	13,094,999
	Total Non-current Employee Benefits	**124,979,000**	**119,194,999**
8.1	**POST RETIREMENT MEDICAL BENEFITS**		
	Balance 1 July	109,858,000	97,338,607
	Service Cost	5,191,000	4,881,274
	Interest Cost	11,029,000	12,952,423
	Expenditure for the year	(4,018,529)	(3,981,960)
	Actuarial (Gain)	(6,596,471)	(1,332,344)
		115,463,000	109,858,000
	Less: Transfer of Current Portion	(3,919,000)	(3,758,000)
	Net Post-Employment Health Care Benefit Liability	**111,544,000**	**106,100,000**
8.2	**LONG SERVICE AWARDS**		
	Balance 1 July	15,104,999	13,456,327
	Service Cost	1,396,000	1,254,098
	Interest Cost	1,256,000	1,011,463
	Expenditure for the year	(2,481,663)	(2,630,951)
	Actuarial (Gain) / Loss	(20,337)	2,014,063
		15,255,000	15,104,999
	Less: Transfer of Current Portion	(1,820,000)	(2,010,000)
	Net Long Service Awards Liability	**13,435,000**	**13,094,999**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance 1 July	124,962,999	110,794,933
	Service Cost	6,587,000	6,135,372
	Interest Cost	12,285,000	13,963,886
	Expenditure for the year	(6,500,191)	(6,612,911)
	Actuarial (Gain)	(6,616,808)	681,719
		130,718,000	124,962,999
	Less: Transfer of Current Portion	(5,739,000)	(5,768,000)
	Net Total Non-Current Employee Benefit	**124,979,000**	**119,194,999**

Post Retirement Benefits

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

	2022	2021
- In-service (employees) members	408	427
- In-service (employee) non-members	465	468
- Continuation members (e.g. Retirees, widows, orphans)	88	88
Total	**961**	**983**

The liability in respect of past service has been estimated to be as follows:

Note	Description	2022 R	2021 R
	- In-service members	62,822,000	59,113,000
	- In-Service non-members	6,722,000	6,248,000
	- Continuation members	45,919,000	44,497,000
		115,463,000	109,858,000

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

	2022 R millions	2021 R millions	2020 R millions	2019 R millions	2018 R millions
Members	115.463	109.858	97.339	100.038	90.356
Total Liability	**115.463**	**109.858**	**97.339**	**100.038**	**90.356**

Experience adjustments were calculated as follows:

	2022 R millions	2021 R millions
Liabilities: (Gain) / Loss	(4.010)	(16.494)
Assets: Gain / (Loss)	-	-

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

	2020 R millions	2019 R millions	2018 R millions
Liabilities: (Gain) / Loss	7.572	2.032	(18.565)
Assets: Gain / (Loss)	-	-	-

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

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

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

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

- Bonitas
- 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

Note	Description	2022 R	2021 R
	Discount rate	11.81%	10.21%
	Consumer Price Inflation	5.20%	5.35%
	Health Care Cost Inflation Rate	8.43%	6.85%
	Net Effective Discount Rate	3.12%	3.14%
	Maximum Subsidy Inflation Rate	5.95%	4.76%
	Net-of-maximum--subsidy-inflation discount rate	5.53%	5.20%

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:

	2022 R	2021 R
Present value of fund obligations	115,463,000	109,858,000
Net liability/(asset)	**115,463,000**	**109,858,000**

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

	2022 R	2021 R
Balance 1 July	109,858,000	97,338,607
Contribution for the year	5,191,000	4,881,274
Interest Cost	11,029,000	12,952,423
Expenditure for the year	(4,018,529)	(3,981,960)
Actuarial (Gain)	(6,596,471)	(1,332,344)
	115,463,000	109,858,000
Less: Transfer of Current Portion	(3,919,000)	(3,758,000)
Net Post-Employment Health Care Benefit Liability	**111,544,000**	**106,100,000**

Sensitivity Analysis on the Accrued Liability

Assumption	**In-Service Members and Non-members liability R millions**	**Continuation members liability R millions**	**Total liability R millions**
Central Assumptions	69.544	45.919	115.463

The effect of movements in the assumptions are as follows:

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	115.463	-
Health Care Inflation	+ 1%	121.784	5%
Health Care Inflation	- 1%	106.836	-7%
Discount Rate	+ 1%	101.720	-12%
Discount Rate	- 1%	132.426	15%
Post-retirement mortality	-1 year	112.795	-2%
Post-retirement mortality	-1 year	118.079	2%
Average retirement age	-1 year	120.886	5%
Continuation of membership at retirement	-10%	106.673	-8%

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:

Note	Description	2022 R	2021 R

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%
Discount Rate	- 1%	6.2290	11.4840	17.7130	9%
Post-retirement mortality	+1 year	5.0860	10.7580	15.8440	-2%
Post-retirement mortality	-1 year	5.2910	11.2970	16.5880	2%
Average retirement age	-1 year	5.4070	11.5760	16.9830	5%
Continuation of membership at retirement	-10%	4.5330	10.1750	14.7080	-9%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2023

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		5.2980	13.4110	18.7090	
Health Care Inflation	+ 1%	5.6530	14.1570	19.8100	6%
Health Care Inflation	- 1%	4.7750	12.3930	17.1680	-8%
Discount Rate	+ 1%	4.4970	12.7870	17.2840	-8%
Discount Rate	- 1%	6.3150	14.1090	20.4240	9%
Post-retirement mortality	+1 year	5.1950	13.0960	18.2910	-2%
Post-retirement mortality	-1 year	5.3950	13.7200	19.1150	2%
Average retirement age	-1 year	5.3140	14.0520	19.3660	4%
Continuation of membership at retirement	-10%	4.6390	12.3730	17.0120	-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 actuarial gain / loss items.

		Employees
Long Service Bonuses		
The Long Service Bonus plans are defined benefit plans		
As at year end, the following number of employees were eligible for Long Service Bonuses	867	890

Rate of interest

	2022	2021
Discount Rate	10.81%	8.89%
CPI	6.33%	4.71%
General Increase Rate	7.33%	5.71%
Net Discount Rate	3.24%	3.01%

Note	Description	2022 R	2021 R
	The amounts recognised in the Statement of Financial Position are as follows:		
	Present value of fund obligations	15,255,000	15,104,999
	Net liability	**15,255,000**	**15,104,999**

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

	2022 R millions	2021 R millions	2020 R millions	2019 R millions	2018 R millions
Members	15.255	15.105	13.456	14.115	14.809
Total Liability	**15.255**	**15.105**	**13.456**	**14.115**	**14.809**

Experience adjustments were calculated as follows:

	2022 R millions	2021 R millions
Liabilities: (Gain) / Loss	(0.146)	1.443
Assets: Gain / (Loss)	-	-

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

	2020 R millions	2019 R millions	2018 R millions
Liabilities: (Gain) / Loss	0.836	1.477	(0.033)
Assets: Gain / (Loss)	-	-	-

	2022	2021
Balance 1 July	15,104,999	13,456,327
Contribution for the year	1,396,000	1,254,098
Interest Cost	1,256,000	1,011,463
Expenditure for the year	(2,481,663)	(2,630,951)
Actuarial (Gain)	(20,337)	2,014,063
	15,255,000	15,104,999
Less: Transfer of Current Portion	(1,820,000)	(2,010,000)
Net Long-Service Award Liability	**13,435,000**	**13,094,999**

Sensitivity Analysis on the Accrued Liability

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	15.255	-
General earnings inflation	+ 1%	16.040	5%
General earnings inflation	- 1%	14.531	-5%
Discount rate	+ 1%	14.481	-5%
Discount rate	- 1%	16.109	6%
Average retirement age	+2 yrs	17.260	13%
Average retirement age	-2 yrs	13.351	-12%
Withdrawal rates	x2	12.409	-19%
Withdrawal rates	x0.5	17.167	13%

Note	Description	2022 R	2021 R

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%
	x0.5	1.6550	1.4320	3.0870	16%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2023

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		1.3990	1.5530	2.9520	
General Earnings Inflation	1%	1.4920	1.6380	3.1300	6%
General Earnings Inflation	-1%	1.3140	1.4750	2.7890	-6%
Discount Rate	1%	1.3210	1.6060	2.9270	-1%
Discount Rate	-1%	1.4860	1.4930	2.9790	1%
Average retirement age	+2 years	1.5630	1.7700	3.3330	13%
Average retirement age	-2 years	1.2370	1.3460	2.5830	-13%
Withdrawal Rate	x2	1.0510	1.2440	2.2950	-22%
Withdrawal Rate	x0.5	1.6470	1.7610	3.4080	15%

COVID-19 Assumptions

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

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

Note	Description	2022 R	2021 R
9	**NON-CURRENT PROVISIONS**		
	Landfill Site - Environmental Rehabilitation	49,207,525	68,880,963
	Quarries - Environmental Rehabilitation	34,526,821	32,798,579
	Balance Previously Reported		42,055,982
	Correction of Error - refer to note 34.05		(9,257,403)
	Total Non-Current Provisions	**83,734,346**	**101,679,542**
9.1	**Landfill Site - Environmental rehabilitation**		
	Balance beginning of the period	91,268,605	85,400,058
	Change in landfill closure provision	(21,655,124)	5,868,547

Note	Description	2022 R	2021 R
		69,613,482	91,268,605
	Less: Transfer of Current Portion	(20,405,956)	(22,387,642)
	Balance at the end of the period	**49,207,525**	**68,880,963**

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

	2022 R	2021 R
Askham Landfill Site	2,713,003	5,085,561
De Duine Landfill Site	38,462,734	44,760,998
Groot Mier Landfill Site	3,544,454	4,330,177
Leerkrans Landfill Site	3,725,888	4,928,821
Loubos Landfill Site	3,587,785	4,927,531
Noenieput Landfill Site	1,729,021	8,155,185
Philandersbron Landfill Site	3,739,593	5,193,338
Rietfontein Landfill Site	3,553,459	5,465,535
Swartkop Landfill Site	3,418,148	3,747,715
Welkom Landfill Site	5,139,397	4,673,744
Total Landfill site rehabilitation	**69,613,481**	**91,268,605**

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 2022:

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	7.40%	9.39%	0.00%
Loubos Landfill Site	7.40%	9.39%	0.00%
Swartkopdam Landfill Site	7.40%	9.39%	0.00%
De Duine Landfill Site	7.40%	9.39%	0.00%
Noenieput Landfill Site	7.40%	9.39%	0.00%
Welkom Landfill Site	7.40%	9.39%	0.00%
Groot Mier Landfill Site	7.40%	9.39%	0.00%
Philandersbron Landfill Site	7.40%	9.39%	0.00%
Leerkrans Landfill Site	7.40%	9.39%	0.00%
Rietfontein Landfill Site	7.40%	9.39%	0.00%

Key financial assumptions used for 30 June 2021:

Assumptions

	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%

Note	Description	2022 R	2021 R
9.2	**Quarries - Environmental rehabilitation**		
	Balance beginning of the period	36,941,393	42,789,712
	Change in quarry closure provision	1,583,737	(5,848,319)
	Balance Previously Reported		3,409,084
	Correction of Error - refer to note 34.05		(9,257,403)

Note	Description	2022 R	2021 R
		38,525,130	36,941,393
	Less: Transfer of Current Portion	(3,998,309)	(4,142,814)
	Balance at the end of the period	**34,526,821**	**32,798,579**

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.

	2022	2021
Leseding Quarry	2,116,897	3,366,237
Balance Previously Reported		12,623,640
Correction of Error - refer to note 34.05		(9,257,403)
Spitskop Quarry	29,939,264	27,589,364
Upington Quarry	5,727,614	5,450,723
Rietfontein 1 Quarry	417,079	264,059
Rietfontein 2 Quarry	324,278	271,011
Total Quarries rehabilitation	**38,525,131**	**36,941,394**

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 2022:

	CPI	Discount Rate	Risk Allowance
Leseding Quarry	7.40%	9.39%	0.00%
Spitskop Quarry	7.40%	9.39%	0.00%
Upington Quarry	7.40%	9.39%	0.00%
Rietfontein 1 Quarry	7.40%	9.39%	0.00%
Rietfontein 2 Quarry	7.40%	9.39%	0.00%

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%

10 CONSUMER DEPOSITS

	2022	2021
Electricity and Water	12,551,409	11,597,290
Sundry	4,235,410	5,834,716
Total Consumer Deposits	**16,786,819**	**17,432,006**
Guarantees Held In Lieu of Electricity and Water Deposits	**220,041**	**265,745**

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 2022

Note	Description	2022 R	2021 R
11	**PROVISIONS**		
	Performance Bonus	841,577	979,578
	Leave Provision	35,400,914	34,293,400
	Current portion of Non-Current Provisions	24,404,265	26,530,456
	Total Provisions	**60,646,756**	**61,803,434**
	Performance bonuses		
	Balance beginning of the period	979,578	877,283
	Performance bonuses paid	(979,578)	(767,232)
	Reversal of performance bonus	-	(110,051)
	Contributions	841,577	979,578
	Balance at the end of the period	**841,577**	**979,578**
	Leave Provision		
	Balance beginning of the period	34,293,400	32,305,928
	Leave pay-outs	(3,408,325)	(749,248)
	Contribution	4,515,840	2,736,720
	Balance at the end of the period	**35,400,914**	**34,293,400**

Note	Description	2022 R	2021 R
12	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	117,158,915	92,472,454
	Balance Previously Reported		50,222,115
	Correction of Error - refer to note 34.06		42,250,339
	Payments Received in Advance	8,845,964	11,588,572
	Balance Previously Reported		11,587,294
	Correction of Error - refer to note 34.06		1,278
	Retentions	10,809,868	5,326,689
	Unidentified Deposits	4,438,115	1,274,584
	Other Creditors	16,316,443	14,934,434
	Leave Accrual	1,820,973	1,719,078
	Staff Bonuses	9,877,908	9,669,387
	Total Trade and Other Payables from Exchange Transactions	**169,268,184**	**136,985,196**

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.

	2022 R	2021 R
Leave accrual		
Balance beginning of the period	1,719,078	1,803,120
Contribution	101,895	-
Reversal of Provision	-	(84,042)
Balance at the end of the period	**1,820,973**	**1,719,078**

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

Staff Bonuses

Note	Description	2022 R	2021 R
	Balance beginning of the period	9,669,387	9,537,058
	Bonus Payments	(16,646,050)	(16,628,752)
	Contributions	16,854,571	16,761,081
	Balance at the end of the period	**9,877,908**	**9,669,387**

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	2022 R	2021 R
13	**UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
13.1	***Conditional Grants From Other Spheres of Government***	**3,821,988**	**30,165,615**
	Department of Economic Development and Tourism	1,163,281	663,281
	Equitable Share	-	-
	Balance Previously Reported		300,943
	Correction of Error - refer to note		(300,943)
	Extended Public Work Programme - National	225,745	761,737
	Other	50,000	50,000
	Housing Grant	-	400,000
	Library Grant	179,300	155,300
	Balance Previously Reported		166,400
	Correction of Error - refer to note 34.07		(9,652)
	Municipal Infrastructure Grant	251,237	-
	Neighbourhood Development Partnership Grant	-	16,788,035
	Integrated National Electrification Programme	-	2,193,873
	Balance Previously Reported		4,669,700
	Correction of Error - refer to note 34.07		(2,475,828)
	Water Service Infrastructure Grant	1,952,425	9,153,390
	Total Unspent Conditional Grants and Receipts	**3,821,988**	**30,165,615**

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

Note	Description	2022 R	2021 R
14	**TAXES**		
	VAT (Receivable) / Payable	11,262,314	5,664,645
	Balance Previously Reported		11,328,233
	Correction of Error - refer to note 34.08		(5,663,588)
	Total Taxes	**11,262,314**	**5,664,645**

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.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description	2022 R	2021 R
15	**ACCUMULATED SURPLUS**		
	Accumulated surplus / (deficit)	2,338,565,803	2,177,798,488
	Balance Previously Reported		2,203,238,752
	Correction of Error - refer to note 34.09		(25,440,264)
	Total Accumulated Surplus	**2,338,565,803**	**2,177,798,488**

Note	Description	2022 R	2021 R
16	**PROPERTY RATES**		
	General Rates		
	Total Assessment Rates	130,636,212	118,920,130
	Balance Previously Reported		118,949,849
	Correction of Error - refer to note 34.11		(29,719)
	Less: Revenue Foregone	(7,549,143)	(6,295,501)
	Total Property Rates	**123,087,069**	**112,624,629**

	Valuations	**2022/06/30 R 000's**	**2021/06/30 R 000's**
	Residential & Commercial	7,725,067	7,076,025
	Agricultural	5,768,323	6,042,407
	State	431,225	796,203
	PSI & PBO	29,379	33,563
	Non Rateable	1,652,782	725,529
	Total Property Valuations	**15,606,776**	**14,673,727**

The amount previously disclosed for 2020/2021 was R 14 672 097 848. An amount of R 1 630 000 was incorrectly not included in last year's disclosure note. Therefore the figure was revised to R 14 673 726 848. The adjustment was only for disclosure purposes and did not have an impact on the billing.

Valuations on land and buildings are generally performed every four years, except where the MEC granted exception for additional years. The general valuation came into effect on 1 July 2020. A general rate of R 0.0126940 (2021: R 0.0122056).

Note	Description	2022 R	2021 R
17	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Government Grants and Subsidies - Operating	119,582,228	108,340,847
	Balance Previously Reported		108,016,465
	Correction of Error - refer to note 34.12		324,382
	Government Grants and Subsidies - Capital	104,852,072	45,876,310
	Balance Previously Reported		43,412,820
	Correction of Error - refer to note 34.12		2,463,489
	Donations	42,931,052	8,983,795
	Total Government Grants, Donations and Subsidies	**267,365,352**	**163,200,952**
	A Esterhuizen	-	2,115
	BVI Engineering	-	40,810
	Coghsta	41,947,928	
	Department of Economic Development and Tourism	-	153,154
	Department of Fisheries, Forestry and Environmental Affairs	983,124	-
	Department of Public Works	-	6,199,544
	Extended Public Work Programme - National	906,727	1,489,863
	Equitable Share	95,002,000	103,990,000
	Balance Previously Reported		103,689,057
	Correction of Error - refer to note 34.12		300,943
	Financial Management Grant	3,000,000	3,000,000
	Housing Subsidy	850,000	-
	Integrated National Electrification Programme	24,481,092	10,726,301
	Balance Previously Reported		8,250,473
	Correction of Error - refer to note 34.12		2,475,828

Note	Description	2022 R	2021 R
	Kalahari-Oos Watergebruikersvereniging	-	2,724,706
	Marko Sweiswerke	-	11,900
	Municipal Infrastructure Grant	24,730,063	22,004,822
	Neighbourhood Development Partnership Grant	26,161,505	1,411,965
	Provincial	2,979,865	2,992,276
	Balance Previously Reported		2,981,176
	Correction of Error - refer to note 34.12		11,100
	Regional Bulk Infrastructure Grant	29,122,082	-
	Thap3lom General Trade CC	-	4,720
	Water Service Infrastructure Grant	17,200,966	8,448,775
	Total Government Grants and Subsidies	**267,365,352**	**163,200,952**
17.01	***Equitable Share***		
	Balance unspent at beginning of year	-	-
	Current year receipts	95,002,000	103,990,000
	Conditions met - transferred to revenue	(95,002,000)	(103,990,000)
	Balance Previously Reported		(103,689,057)
	Correction of Error - refer to note 34.12		(300,943)
	Conditions still to be met	**-**	**-**

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive a monthly subsidy which is funded from this grant. Additional funding was received to address the impact of Covid-19 as reported in Appendix C.

Note	Description	2022 R	2021 R
17.02	***Integrated National Electrification Programme***		
	Balance unspent at beginning of year	2,193,873	5,120,174
	Current year receipts	25,475,000	7,800,000
	Conditions met - transferred to revenue	(24,481,092)	(10,726,301)
	Balance Previously Reported		(8,250,473)
	Correction of Error - refer to note 34.12		(2,475,828)
	Roll over not approved	(4,669,700)	-
	Conditions still to be met - transferred to (assets) / liabilities	**(1,481,920)**	**2,193,873**

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

R 4 669 700 of the roll-over request was not approved.

Note	Description	2022 R	2021 R
17.03	***Provincial Grants***		
	Balance unspent at beginning of year	155,300	276,474
	Current year receipts	3,003,865	2,871,102
	Conditions met - transferred to revenue	(2,979,865)	(2,992,276)
	Balance Previously Reported		(2,981,176)
	Correction of Error - refer to note 34.12		(11,100)
	Conditions still to be met - transferred to liabilities	**179,300**	**155,300**

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

Note	Description	2022 R	2021 R
17.04	***Municipal Infrastructure Grant***		
	Balance unspent at beginning of year	(1,341,700)	2,426,123
	Current year receipts	26,323,000	19,990,000
	Roll over not approved	-	(1,753,000)
	Conditions met - transferred to revenue	(24,730,063)	(22,004,822)
	Conditions still to be met - transferred to liabilities / (assets)	**251,237**	**(1,341,700)**

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

R 1 753 000 of the roll-over request for 2020/2021 was not approved.

Note	Description	2022 R	2021 R
17.05	***Housing***		
	Balance unspent at beginning of year	400,000	-

Note	Description	2022 R	2021 R
	Current year receipts	450,000	400,000
	Conditions met - transferred to revenue	(850,000)	-
	Conditions still to be met - transferred to liabilities	**-**	**400,000**

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

Note	Description	2022 R	2021 R
17.06	***Water Service Infrastructure Grant***		
	Balance unspent at beginning of year	9,153,390	2,602,165
	Current year receipts	10,000,000	15,000,000
	Conditions met - transferred to revenue	(17,200,966)	(8,448,775)
	Conditions still to be met - transferred to liabilities	**1,952,425**	**9,153,390**

The Water Services Infrastructure Grant facilitates the planning and implementation of various water and on-site sanitation projects to accelerate backlog reduction and enhance sustainability of services.

Note	Description	2022 R	2021 R
17.07	***Financial Management Grant***		
	Balance unspent at beginning of year	-	-
	Current year receipts	3,000,000	3,000,000
	Conditions met - transferred to revenue	(3,000,000)	(3,000,000)
	Conditions still to be met	**-**	**-**

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

Note	Description	2022 R	2021 R
17.08	***Other***		
	Balance unspent at beginning of year	50,000	50,000
	Conditions still to be met - transferred to liabilities	**50,000**	**50,000**

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

Note	Description	2022 R	2021 R
17.09	***Extended Public Work Programme - National***		
	Balance unspent at beginning of year	761,737	1,218,600
	Current year receipts	1,113,000	1,033,000
	Conditions met - transferred to revenue	(906,727)	(1,489,863)
	Roll-over not approved	(742,265)	-
	Conditions still to be met - transferred to liabilities	**225,745**	**761,737**

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

R 742 265 of the roll-over request was not approved.

Note	Description	2022 R	2021 R
17.10	***Kalahari-Oos Watergebruikersvereniging***		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	2,724,706
	Conditions met - transferred to revenue	-	(2,724,706)
	Conditions still to be met	**-**	**-**

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

Note	Description	2022 R	2021 R
17.11	**COGHSTA**		
	Balance unspent at beginning of year	-	-
	Current year receipts	41,947,928	-
	Conditions met - transferred to revenue	(41,947,928)	-
	Conditions still to be met	**-**	**-**

Coghsta donated completed infrastructure projects to Dawid Kruiper Municipality.

17.12 Marko Sweiswerke

Note	Description	2022 R	2021 R
	Balance unspent at beginning of year	-	-
	Current year receipts	-	11,900
	Conditions met - transferred to revenue	-	(11,900)
	Conditions still to be met	**-**	**-**
	Donation received for a community assets at Disa Park.		
17.13	**Department of Fisheries, Forestry and Economical Affairs**		
	Balance unspent at beginning of year	-	-
	Current year receipts	983,124	-
	Conditions met - transferred to revenue	(983,124)	-
	Conditions still to be met	**-**	**-**
	A front-end loader was donated by Department of Fisheries, Forestry and Economical Affairs to Dawid Kruiper Municipality.		
17.14	**Neighbourhood Partnership Development Grant**		
	Balance unspent at beginning of year	16,788,035	8,200,000
	Current year receipts	20,000,000	10,000,000
	Conditions met - transferred to revenue	(26,161,505)	(1,411,965)
	Roll over not approved	(16,788,035)	-
	Conditions still to be met - transferred to (assets) / liabilities	**(6,161,505)**	**16,788,035**
	The Neighbourhood Development Partnership Grants supports municipalities in developing and implementing urban network plans.		
	R 16 788 035 of the roll-over request was not approved.		
17.15	**Department of Economic Development and Tourism**		
	Balance unspent at beginning of year	663,281	816,435
	Current year receipts	500,000	-
	Conditions met - transferred to revenue	-	(153,154)
	Conditions still to be met - transferred to liabilities	**1,163,281**	**663,281**
	The grant is utilised for the construction of infrastructure in terms of the conditions of the grant.		
17.16	**A Esterhuizen**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	2,115
	Conditions met - transferred to revenue	-	(2,115)
	Conditions still to be met	**-**	**-**
	Donation received for one water meter and the installation thereof.		
17.17	**BVI Engineering**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	40,810
	Conditions met - transferred to revenue	-	(40,810)
	Conditions still to be met	**-**	**-**
	Donation received for two V750 pumps.		
17.18	**Department of Public Works**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	6,199,544
	Conditions met - transferred to revenue	-	(6,199,544)
	Conditions still to be met	**-**	**-**
	Donation received for two paving projects: Beautification of Entrance to Upington and DKM: Paving Project.		
17.19	**Thap3lom General Trade CC**		
	Balance unspent at beginning of year	-	-

Note	Description	2022 R	2021 R
	Current year receipts	-	4,720
	Conditions met - transferred to revenue	-	(4,720)
	Conditions still to be met	**-**	**-**
	Donation received for pipes as part of capital project.		
17.2	**Regional Bulk Infrastructure Grant**		
	Balance unspent at beginning of year	-	-
	Current year receipts	24,990,266	-
	Conditions met - transferred to revenue	(29,122,082)	-
	Conditions still to be met	**(4,131,816)**	**-**
	The funding was received for the upgrade of the Kameelmond Waste Water Treatment Works.		
18	**FINES, PENALTIES AND FORFEITS**		
	Fines	3,523,286	4,017,026
	Court Traffic Fines	-	4,855
	Illegal Connections	212,961	180,950
	Law Enforcement Fines	15,463	13,959
	Municipal Traffic Fines	3,292,800	3,815,020
	Overdue Books Fines	2,062	2,241
	Forfeits	383,782	1,341,160
	Total Fines, Penalties and Forfeits	**3,907,068**	**5,358,185**
19	**LICENCES AND PERMITS**		
	Market Porters	64,142	231,053
	Road and Transport Licences	1,875,275	2,177,721
	Trading Licences	83	10
	Total Licences and Permits	**1,939,500**	**2,408,784**
20	**OPERATIONAL REVENUE**		
	Administrative Handling Fees	474,927	120,126
	Bad Debts Recovered	380,277	243,356
	Breakages and Losses Recovered	30,012	535,880
	Collection Charges	-	6,251
	Commission	342,768	545,964
	Discounts and Early Payments	7,882	4,333
	Incidental Cash Surpluses	19,902	3,463
	Inspection Fees	19,827	46,861
	Insurance Refund	-	238,869
	Recovery of Infrastructure Maintenance	-	1,761
	Registration Fees	1,347	1,598
	Request for Information	22,635	23,199
	Skills Development Levy Refund	-	437,985
	Staff Recoveries	1,465	536,047
	Total Operational Revenue	**1,301,042**	**2,745,692**
21	**RENTAL FROM FIXED ASSETS**		
	Investment Property	5,192,025	4,729,451
	Property, Plant and Equipment	433,015	253,224
	Total Rental from Fixed Assets	**5,625,040**	**4,982,675**

Note	Description	2022 R	2021 R
22	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Academic Services	-	1,118
	Advertisements	7,408	1,842
	Application Fees for Land Usage	266,027	115,102
	Building Plan Approval	1,638,489	945,424
	Cemetery and Burial	294,958	300,897
	Clearance Certificates	105,865	110,862
	Balance Previously Reported		106,349
	Correction of Error - refer to note 34.15		4,512
	Encroachment Fees	63,837	70,510
	Entrance Fees	479,052	-
	Exempted Parking	417	1,086
	Fire Services	718,637	169,102
	Legal Fees Recovered	32,200	8,440
	Library Fees	339	-
	Occupation Certificates	7,038	-
	Parking Fees	378	-
	Photocopies and Faxes	20,166	14,751
	Publications	2,113	-
	Sale of Consumables	167,987	229,012
	Stone and Gravel	-	55,552
	Sub-Division and Consolidation Fees	26,904	21,304
	Town Planning and Servitudes	5,664,678	5,161,396
	Balance Previously Reported		5,164,902
	Correction of Error - refer to note 34.15		(3,506)
	Traffic Control	6,079	24,300
	Total Sale of Goods and Rendering of Services	**9,502,574**	**7,230,699**

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

Note	Description	2022 R	2021 R
23	**SERVICE CHARGES**		
	Sale of Electricity	333,206,778	318,831,221
	Prepaid Electricity Sales	124,430,599	118,542,582
	Balance Previously Reported		118,458,174
	Correction of Error - refer to note 34.14		84,407
	Other Electricity Sales	3,793,910	1,990,192
	Metered Electricity Sales	211,879,509	205,468,347
	Balance Previously Reported		206,075,959
	Correction of Error - refer to note 34.14		(607,611)
	Cost of Free Basic Services - Indigents	(6,897,240)	(7,169,900)
	Total Sale of Water	72,009,285	59,733,754
	Metered Water Sales	60,157,477	54,620,018
	Balance Previously Reported		55,658,145
	Correction of Error - refer to note 34.14		(1,038,126)
	Prepaid Water Sales	485,491	1,883,487
	Balance Previously Reported		1,875,962
	Correction of Error - refer to note 34.14		7,524
	Other Water Sales	14,443,850	7,201,740
	Balance Previously Reported		7,199,424
	Correction of Error - refer to note 34.14		2,316
	Cost of Free Basic Services - Indigents	(3,077,533)	(3,971,490)
	Total Refuse Removal	41,034,010	37,028,259
	Refuse Removal	53,685,502	50,434,029
	Balance Previously Reported		50,433,619
	Correction of Error - refer to note 34.14		409
	Cost of Free Basic Services - Indigents	(12,651,492)	(13,405,770)
	Total Sewerage and Sanitation Charges	44,525,580	40,704,496
	Sewerage and Sanitation Charges	55,902,601	50,834,981

Note	Description	2022 R	2021 R
	Balance Previously Reported		50,840,525
	Correction of Error - refer to note 34.14		(5,545)
	Cost of Free Basic Services - Indigents	(11,377,021)	(10,130,485)
	Total Service Charges	**490,775,653**	**456,297,730**

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	2022 R	2021 R
24	**BULK PURCHASES**		
	Electricity	248,180,402	221,601,947
	Balance Previously Reported		194,906,764
	Correction of Error - refer to note		26,695,182
	Water	-	-
	Balance Previously Reported		4,157,316
	Correction of Error - refer to note 34.16		(4,157,316)
	Total Bulk Purchases	**248,180,402**	**221,601,947**

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

Note	Description	2022 R	2021 R
25	**CONTRACTED SERVICES**		
	Business and Advisory	138,139	77,794
	Business and Financial Management	1,873,636	2,013,868
	Catering Services	62,357	13,064
	Civil Engineering	13,750	-
	Contractors	1,000	2,550
	Employee Wellness	4,420	16,575
	Laboratory Services	1,285,346	1,133,957
	Balance Previously Reported		933,614
	Correction of Error - refer to note 34.17		200,343
	Land and Quantity Surveyors	365,665	173,249
	Legal Cost	1,349,292	1,872,400
	Litter Picking and Street Cleaning	810,874	533,137
	Maintenance of Buildings and Facilities	636,590	1,023,116
	Maintenance of Community Assets	128,186	232,180
	Maintenance of Infrastructure Assets	2,503,848	1,501,311
	Balance Previously Reported		1,493,825
	Correction of Error - refer to note 34.17		7,486
	Maintenance of Other Assets	3,235,070	4,792,251
	Balance Previously Reported		4,774,822
	Correction of Error - refer to note 34.17		17,428
	Medical Examinations	352,424	335,682
	Pest Control and Fumigation	9,580	10,000
	Qualification Verification	12,674	-
	Refuse Removal Contractors	218,580	404,974
	Security Services	5,753,770	4,326,530
	Balance Previously Reported		3,770,008
	Correction of Error - refer to note 34.17		556,522
	Sewerage Services	386,129	285,392
	Town Planners	38,500	-
	Tracing Agents and Debt Collectors	8,681	200,706
	Valuer and Assessors	1,263,609	841,150
	Total Contracted Services	**20,452,121**	**19,789,885**

Note	Description	2022 R	2021 R
26	**DEPRECIATION AND AMORTISATION**		
	Depreciation on PPE	91,246,790	85,632,621
	Balance Previously Reported		87,108,684
	Correction of Error - refer to note 34.19		(1,476,063)

Note	Description	2022 R	2021 R
	Amortisation on Intangible Assets	183,204	358,164
	Total Depreciation and Asset Impairment	**91,429,993**	**85,990,785**

Note	Description	2022 R	2021 R
27	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	209,691,374	213,645,798
	Housing Benefits	453,223	1,925,242
	Medical Aid Contributions	15,953,134	15,977,624
	Other Benefits and Allowances	10,453,369	10,517,212
	Overtime Payments	21,007,192	18,634,347
	Pension Fund and UIF Contributions	40,852,553	40,606,618
	Performance Bonus	645,197	869,527
	Post Retirement Benefit	16,939,512	24,223,346
	Skills Development Levy	2,794,010	2,197,711
	Staff Bonuses	16,854,571	16,761,081
	Travel Allowance	6,744,117	6,136,211
	Less: Employee Costs Capitalised	-	(291)
	Total Employee Related Costs	**342,388,252**	**351,494,429**

Note	Description	2022 R	2021 R
27.01	***Remuneration of the Municipal Manager: E Ntoba***		
	Annual Remuneration	1,297,600	1,297,600
	Car Allowance	241,200	241,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	19,485	10,404
	Performance Bonuses	184,656	184,656
	Total	**1,742,941**	**1,733,860**

The Municipal Manager was appointed on the 1st of July 2017.

Note	Description	2022 R	2021 R
27.02	***Remuneration of Chief Financial Officer: G M Schreiner***		
	Annual Remuneration	7,994	1,021,228
	Car Allowance	2,204	201,120
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	3,883	218,891
	Leave pay out	148,456	-
	Performance Bonuses	128,471	171,295
		291,009	**1,612,534**

The former CFO, G M Schreiner, passed away during July 2021. Mr R F Strauss was appointed as the acting CFO during that time.

Note	Description	2022 R	2021 R
27.03	***Remuneration of Chief Financial Officer: R F Strauss***		
	Annual Remuneration	141,130	-
	Acting Allowance	57,753	-
	Car Allowance	32,605	-
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	42,116	-
		273,605	**-**

R F Strauss was appointed as acting CFO from 8 July 2021 till 30 April 2022 and appointed as CFO from 1 May 2022.

Note	Description	2022 R	2021 R
27.04	***Remuneration of the Director Electro Mechanical Services: A J Snyders***		
	Annual Remuneration	1,020,617	1,030,489
	Car Allowance	180,000	171,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	74,184	65,190
	Performance Bonuses	88,053	85,051
	Total	**1,362,854**	**1,351,730**

The Director: Electro Mechanical Services (A B Snyders) has resigned at the end of May 2022, with his last working day on 30 June 2022.

Note	Description	2022 R	2021 R
27.05	***Remuneration of the Director Corporate Services: C M Newman***		
	Annual Remuneration	1,003,410	1,008,034
	Car Allowance	199,200	199,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	239,807	233,697
	Performance Bonuses	114,197	142,746
	Total	**1,556,613**	**1,583,678**
27.06	***Remuneration of the Director Development Services: M G Bovu***		
	Annual Remuneration	1,225,211	1,225,211
	Car Allowance	202,248	202,248
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	16,537	9,755
	Performance Bonuses	85,648	142,746
	Total	**1,529,643**	**1,579,959**
27.07	***Remuneration of the Director Civil Engineering Services: P G Jonker***		
	Annual Remuneration	840,000	770,000
	Car Allowance	132,648	121,594
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	12,689	6,943
	Performance Bonuses	71,203	-
	Total	**1,056,540**	**898,537**
	Mr P G Jonker was permanent appointed as Director: Civil Engineering Services from 1 August 2020.		
27.08	***Remuneration of the Director Development and Planning: C W Geldenhuys***		
	Annual Remuneration	882,652	882,554
	Car Allowance	180,000	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	208,981	205,151
	Performance Bonuses	110,970	-
	Total	**1,382,603**	**1,267,705**
	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 2020/2021 financial year were paid. Performance bonuses for 2021/2022 financial year is provided as set out in note 11		
28	**FINANCE COSTS**		
	Bank Overdraft	-	149,135
	Borrowings	9,323,071	9,867,970
	Overdue Accounts	2,155,053	440,723
	Balance Previously Reported		416,600
	Correction of Error - refer to note 34.2		24,123
	Total Finance Costs	**11,478,124**	**10,457,827**
29	**INVENTORY CONSUMED**		
	Consumables	24,227,646	15,438,851
	Balance Previously Reported		15,433,908
	Correction of Error - refer to note 34.18		4,943
	Water	4,136,388	7,603,425
	Balance Previously Reported		-
	Correction of Error - refer to note 34.18		7,603,425
	Materials and Supplies	5,450,746	4,230,192
	Balance Previously Reported		4,226,339

Note	Description	2022 R	2021 R
	Correction of Error - refer to note 34.18		3,853
	Total Inventory Consumed	**33,814,781**	**27,272,467**
30	**REMUNERATION OF COUNCILLORS**		
	Executive Mayor	935,443	934,650
	Speaker	757,874	755,878
	Executive Committee Members	2,025,896	2,488,728
	Section 79 Chairperson	257,453	403,817
	Councillors	8,285,548	7,002,800
	Total Councillors' Remuneration	**12,262,214**	**11,585,874**

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.

Note	Description	2022 R	2021 R
31	**OPERATIONAL COST**		
	Advertising, Publicity and Marketing	259,922	174,392
	Balance Previously Reported		180,875
	Correction of Error - refer to note 34.2		(6,483)
	Assets less than the Capitalisation Threshold	152,131	189,051
	Balance Previously Reported		188,086
	Correction of Error - refer to note 34.2		965
	Bank Charges, Facility and Card Fees	3,045,473	2,745,512
	Balance Previously Reported		2,678,321
	Correction of Error - refer to note 34.2		67,191
	Cleaning Services	-	387
	Commission	5,370,848	4,769,267
	Communication	3,248,858	3,361,453
	Courier and Delivery Services	18,930	137,901
	Drivers Licences and Permits	17,937	23,233
	Entertainment	3,332	9,653
	External Audit Fees	4,547,830	4,216,017
	Balance Previously Reported		4,207,897
	Correction of Error - refer to note 34.2		8,120
	External Computer Service	5,339,244	3,447,482
	Balance Previously Reported		3,445,602
	Correction of Error - refer to note 34.2		1,880
	Fines and Penalties	-	415,329
	Hire Charges	285,143	320,929
	Insurance Underwriting	4,551,890	3,970,894
	Balance Previously Reported		3,972,894
	Correction of Error - refer to note 34.2		(2,000)
	Levies Paid - Water Resource Management Charges	283,414	918,021
	Balance Previously Reported		45,599
	Correction of Error - refer to note 34.2		872,422
	Licences	1,057,731	696,149
	Management Fee	5,585	7,807
	Municipal Services	3,565,862	2,489,828
	Operational Leases	778,151	-
	Printing, Publications and Books	152,190	185,624
	Balance Previously Reported		180,507
	Correction of Error - refer to note 34.2		5,117
	Professional Bodies, Membership and Subscription	3,951,701	3,421,907
	Registration Fees	356,921	253,584

Note	Description	2022 R	2021 R
	Remuneration to Ward Committees	547,437	1,230
	Road Worthy Test	-	185,820
	Signage	7,635	14,752
	Small Differences Tolerances	1	4,162
	System Access and Information Fees	18,053	27,320
	Travel and Subsistence	912,558	395,682
	Uniform and Protective Clothing	662,562	806,053
	Balance Previously Reported		804,343
	Correction of Error - refer to note 34.2		1,710
	Vehicle Tracking	109,301	417,108
	Balance Previously Reported		245,447
	Correction of Error - refer to note 34.2		171,660
	Wet Fuel	30,200	200
	Total Operational Cost	**39,280,840**	**33,606,746**

Note	Description	2022 R	2021 R
32	**TRANSFERS AND SUBSIDIES**		
	Grand in Aid	9,861	25,095
	Poverty Relief	441,404	578,812
	Total Transfers and Subsidies	**451,265**	**603,907**

The Executive Mayor makes donations available on own discretion.

Note	Description	2022 R	2021 R
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	160,767,315	10,312,076
	Adjustments for:		
	Depreciation on Property, Plant and Equipment	91,246,790	85,632,621
	Depreciation on Landfill Sites		-
	Amortisation of Intangible Assets	183,204	358,164
	Reversal of Impairment Loss / (Impairment Loss) on Assets	-	121,097
	Gains / (Loss) on Sale of Fixed Assets	7,749,572	755,733
	Actuarial Gain	(6,616,808)	681,719
	Profit / (Loss) on Fair Value Adjustments	(101,565,231)	(61,585,872)
	Donations received as part of Government Grants, Donations and Subsidies	(42,931,052)	(8,983,795)
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	40,578,146	43,843,602
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	1,214,461	-
	Contribution leave provision	4,515,840	2,736,720
	Contribution leave provision - expenditure incurred	(3,408,325)	(749,248)
	Contribution from/to Post Retirement Medical Benefits	16,220,000	17,833,697
	Contribution from/to Long-Service Awards	2,652,000	2,265,561
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,018,529)	(3,981,960)
	Contribution from/to Long-Service Awards - expenditure incurred	(2,481,663)	(2,630,951)
	Contribution from/to Performance Bonus	841,577	869,527
	Contribution from/to Performance Bonus - expenditure incurred	(979,578)	(767,232)
	Operating Surplus/(Deficit) before changes in working capital	163,967,718	86,711,459
	Changes in working capital	(63,211,389)	(9,439,145)
	Increase in Trade and Other Payables from Exchange Transactions	32,282,988	9,320,079
	(Decrease) in Unspent Conditional Government Grants and Receipts	(26,343,627)	9,455,645
	Increase in Taxes	5,597,669	(1,685,687)
	Decrease / (Increase) in Inventory	(1,719,246)	1,207,069
	Decrease / (Increase) in Operating Lease Asset	65,085	36,735
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(62,660,717)	(26,431,287)
	(Increase)/Decrease in Unpaid Conditional Government	(10,433,541)	(1,341,700)
	Cash generated / (absorbed) by operations	**100,756,329**	**77,272,313**

Note	Description	2022 R	2021 R
33.2	**CASH & CASH EQUIVALENTS**		
	Cash & Cash Equivalents	14,319,597	26,724,371
	Total Cash & Cash Equivalents	**14,319,597**	**26,724,371**

34	**CORRECTION OF ERROR**	
	DETAILS OF CORRECTION OF ERRORS	
34.01	**PROPERTY, PLANT AND EQUIPMENT**	
	Amount previously Stated	**1,680,000,715**
	Correction of Certificate 8 for INEP Expenditure not previously recognised - 30/06/2021 - refer to note 1.1	2,152,894
	Correction of cost on Other assets not previously recognised - 30/06/2021 - refer to note 1.1	1,852,929
	Correction of Leseding Quarry previously overstated -30/06/2020 - refer to note 1.1	(8,570,109)
	Correction of Leseding Quarry previously overstated -30/06/2021 - refer to note 1.1	(687,294)
	Correction of accumulated depreciation on PPE previously overstated - 30/06/2020 - refer to note 1.1	4,987,171
	Correction of accumulated depreciation on PPE previously overstated - 30/06/2021 - refer to note 1.1	1,476,063
	Restated Balance	**1,681,212,369**
34.02	**INVESTMENT PROPERTY AT FAIR VALUE**	
	Amount previously Stated	**926,729,108**
	Recognition of Investment Property not previously disclosed - 30/06/2020 - refer to note 1.3	617,500
	Correction of Fair Value Adjustment for recognised on erven sold - 30/06/2021 - refer to note 1.3	(235,890)
	Restated Balance	**927,110,718**
34.03	**TRADE RECEIVABLES FROM EXCHANGE TRANSACTIONS**	
	Amount previously Stated	**77,441,428**
	Correction of Debtors previously overstated - 30/06/2020 - refer to note 3	(437,462)
	Recognition of revenue and relating to 2019/2020 in terms of iGRAP 20 - refer to note 3	(200,082)
	Recognition of revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 3	(2,053,996)
	Correction of Sundry Debtors previously understated - refer to note 3	8,896
	Correction of Provision for Income not yet billed previously understated - refer to note 3	221,590
	Correction of Provision for Bad Debt previously understated - refer to note 3	(6,083,919)
	Restated Balance	**68,896,455**
34.04	**TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**	
	Amount previously Stated	**7,853,037**
	Recognition of Property Rates relating to 2020/2021 in terms of iGRAP 20 - refer to note 3	(29,719)
	Correction of Provision for Bad Debt previously overstated - refer to note 3	6,083,919
	Restated Balance	**13,907,237**
34.05	**NON-CURRENT PROVISIONS**	
	Amount previously Stated	**110,936,945**
	Correction of Leseding Quarry previously overstated in 30/06/2020 - refer to note 9	(8,570,109)
	Correction of Leseding Quarry previously overstated in 30/06/2021 - refer to note 9	(687,294)
	Restated Balance	**101,679,542**
34.06	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**	
	Amount previously Stated	**94,733,579**
	Recognition of invoices for capital expenditure not previously recognised - 30/06/2021 - refer to note 12	4,606,696
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2021 - refer to note 12	36,752,155
	Recognition of invoices for operational expenditure not previously recogniesed - 30/06/2020 - refer to note 12	891,488
	Recognition of income billed in advance previously understated - 30/06/2021 - refer to note 12	1,278

Note	Description	2022 R	2021 R
	Restated Balance		**136,985,196**
34.07	**UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
	Amount previously Stated		**32,953,487**
	Correction of Certificate 8 for INEP Expenditure not previously recognised - 30/06/2021 - refer to note 13		(2,475,828)
	Correction of Equitale Share not recognised on Covid-19 Expenditure - 30/06/2021 - refer to note 13		(300,943)
	Correction of Library Grant not recognised onexpenditure - 30/06/2021 - refer to note 13		(11,100)
	Restated Balance		**30,165,615**
34.08	**TAXES**		
	Amount previously Stated		**11,328,233**
	Recognition of invoices for capital expenditure not previously recogniesed - 30/06/2021 - refer to note 14		(600,873)
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2021 - refer to note 14		(4,665,506)
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2020 - refer to note 14		(104,721)
	Recognition of tax on revenue relating to 2019/2020 in terms of iGRAP 20 - refer to note 14		(26,098)
	Recognition of tax on revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 14		(267,550)
	Correction of Sundry Debtors previously understated - refer to note 14		1,160
	Restated Balance		**5,664,645**
34.09	**ACCUMULATED SURPLUS / (DEFICIT)**		
	Amount previously Stated		**2,203,238,751**
	Correction of Certificate 8 for INEP Expenditure not previously recognised - 30/06/2021 - refer to note 34.07		2,475,828
	Recognition of invoices for operational cost not previously recognised - 30/06/2021 - refer to note 34.06		(1,120,581)
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2021 - refer to note 34.06		(8,795)
	Recognition of invoices for contracted services not previously recognised - 30/06/2021 - refer to note 34.06		(781,779)
	Recognition of invoices for bulk purchases not previously recognised - 30/06/2021 - refer to note 34.06		(26,695,182)
	Recognition of invoices for finance charges not previously recognised - 30/06/2021 - refer to note		(24,123)
	Reclassification of Water Inventory from Bulk Purchases to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note 24		4,157,316
	Reclassification of Bulk Purchases for Water to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note 29		(4,157,316)
	Recognition of invoices for inventory water not previously recogniesed - 30/06/2021 - refer to note 34.06		(3,446,108)
	Recognition of invoices for operational expenditure not previously recogniesed - 30/06/2020 - refer to note 34.06		(796,845.57)
	Correction of revenue previously overstated - 30/06/2020 - refer to note 34.03		(437,462)
	Correction of Equitale Share not recognised on Covid-19 Expenditure - 30/06/2021 - refer to note 34.07		300,943
	Recognition of Property Rates relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.04		(29,719)
	Recognition of Revenue from Exchange Transactions relating to 2019/2020 in terms of iGRAP 20 - refer to note 34.03		(173,984)
	Recognition of Service Charges, Interest on debtors and Sales of Goods and Rendering of Services relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.03		(1,786,446)
	Correction of Library Grant not recognised onexpenditure - 30/06/2021 - refer to note 34.07		11,100
	Correction of accumulated depreciation on infrastructure previously overstated - 30/06/2020 - refer to note 34.01		4,987,171
	Correction of accumulated depreciation on infrastructure previously overstated - 30/06/2021 - refer to note 34.01		1,476,063
	Derecognition of Investment Property sold and incorrectly disclosed - 30/06/2020 - refer to note 34.02		617,500
	Correction of Fair Value Adjustment for recognised on erven sold - 30/06/2021 - refer to note 34.02		(235,890)
	Correction of Sundry Debtors previously understated - refer to note 34.03		7,736
	Correction of Provision for Income not yet billed previously understated - refer to note 34.03		220,312
	Restated Balance		**2,177,798,487**
34.10	**STATEMENT OF FINANCIAL PERFORMANCE**		
	Amount previously Stated		**39,948,719**
	Correction of Certificate 8 for INEP Expenditure not previously recognised - 30/06/2021 - refer to note 34.09		2,475,828
	Recognition of invoices for operational cost not previously recognised - 30/06/2021 - refer to note 34.09		(1,120,581)
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2021 - refer to note 34.09		(8,795)
	Recognition of invoices for contracted services not previously recognised - 30/06/2021 - refer to note 34.09		(781,779)
	Recognition of invoices for bulk purchases not previously recognised - 30/06/2021 - refer to note 34.09		(26,695,182)
	Recognition of invoices for finance charges not previously recognised - 30/06/2021 - refer to note 34.09		(24,123)

Note	Description	2022 R	2021 R
	Reclassification of Water Inventory from Bulk Purchases to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note 34.09		4,157,316
	Reclassification of Bulk Purchases for Water to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note		(4,157,316)
	Recognition of invoices for inventory water not previously recogniesed - 30/06/2021 - refer to note 34.09		(3,446,108)
	Correction of Equitale Share not recognised on Covid-19 Expenditure - 30/06/2021 - refer to note 34.09		300,943
	Recognition of Service Charges, Interest on debtors and Sales of Goods and Rendering of Services relating to 2020/2021 in terms of iGRAP 20 - refer to note		(1,786,446)
	Recognition of Property Rates relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.09		(29,719)
	Correction of Library Grant not recognised onexpenditure - 30/06/2021 - refer to note 34.09		11,100
	Correction of accumulated depreciation on infrastructure previously overstated - 30/06/2021 - refer to note 34.09		1,476,063
	Correction of Fair Value Adjustment for recognised on erven sold - 30/06/2021 - refer to note 34.09		(235,890)
	Correction of Sundry Debtors previously understated - refer to note 34.09		7,736
	Correction of Provision for Income not yet billed previously understated - refer to note 34.09		220,312
	Restated Balance		**10,312,076**
34.11	**PROPERTY RATES**		
	Amount previously Stated		**112,654,348**
	Recognition of Property Rates relating to 2020/2021 in terms of iGRAP 20 - refer to note 16		(29,719)
	Restated Balance		**112,624,629**
34.12	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Amount previously Stated		160,413,081
	Correction of Certificate 8 for INEP Expenditure not previously recognised - 30/06/2021 - refer to note 17		2,475,828
	Correction of Equitale Share not recognised on Covid-19 Expenditure - 30/06/2021 - refer to note 17		300,943
	Correction of Library Grant not recognised onexpenditure - 30/06/2021 - refer to note 17		11,100
	Restated Balance		163,200,952
34.13	**INTEREST EARNED - OUTSTANDING RECEIVABLES**		
	Amount previously Stated		**5,669,651**
	Recognition of Interest Earned relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.1		(2,779)
	Restated Balance		**5,666,872**
34.14	**SERVICE CHARGES**		
	Amount previously Stated		**457,854,355**
	Recognition of Service Charges relating to 2020/2021 in terms of iGRAP 20 - refer to note 23		(1,784,673)
	Correction of Sundry Debtors previously understated - refer to note 23		7,736
	Correction of Provision for Income not yet billed previously understated - refer to note 23		220,312
	Restated Balance		**456,297,730**
34.15	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Amount previously Stated		**7,229,693**
	Recognition of Sales of Goods and Rendering of Services relating to 2020/2021 in terms of iGRAP 20 - refer to note 22		1,006
	Restated Balance		**7,230,699**
34.16	**BULK PURCHASES**		
	Amount previously Stated		**199,064,081**
	Reclassification of Water Inventory from Bulk Purchases to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note 24		(4,157,316)
	Recognition of invoices for bulk purchases not previously recognised - 30/06/2021 - refer to note 24		26,695,182
	Restated Balance		**221,601,947**
34.17	**CONTRACTED SERVICES**		

Note	Description	2022 R	2021 R
	Amount previously Stated		**19,008,105**
	Recognition of invoices for contracted services not previously recognised - 30/06/2021 - refer to note 25		781,779
	Restated Balance		**19,789,885**
34.18	**INVENTORY CONSUMED**		
	Amount previously Stated		**19,660,247**
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2021 - refer to note 29		8,795
	Recognition of invoices for inventory water not previously recogniesed - 30/06/2021 - refer to note 29		3,446,108
	Reclassification of Bulk Purchases for Water to Inventory Consumed in terms of Grap 17 - 30/06/2021 - refer to note 29		4,157,316
	Restated Balance		**27,272,467**
34.19	**DEPRECIATION AND AMORITISATION**		
	Amount previously Stated		**87,466,848**
	Correction of accumulated depreciation on infrastructure previously overstated - 30/06/2021 - refer to note 26		(1,476,063)
	Restated Balance		**85,990,785**
34.20	**OPERATIONAL COST**		
	Amount previously Stated		**32,486,164**
	Recognition of invoices for operational cost not previously recognised - 30/06/2021 - refer to note 31		1,120,581
	Restated Balance		**33,606,746**
34.21	**FINANCE CHARGES**		
	Amount previously Stated		**10,433,704**
	Recognition of invoices for operational cost not previously recognised - 30/06/2021 - refer to note 28		24,123
	Restated Balance		**10,457,827**
34.21	**PROFIT / (LOSS) ON FAIR VALUE ADJUSTMENT**		
	Amount previously Stated		**61,821,762**
	Correction of Fair Value Adjustment for recognised on erven sold - 30/06/2021 - refer to note 1.3		(235,890)
	Restated Balance		**61,585,872**
34.22	**IRREGULAR EXPENDITURE**		
	Amount previously Stated		5,748,686
	Correction of amount indicated as written of by Council not yet written off - 30/06/2021 - refer to note 36.08		664,378
	Restated Balance		**6,413,064**
35	**CHANGE IN ESTIMATE**		
	CHANGE IN USEFUL LIFE		
	Management assessed the conditional at the following landfills sites and the changes in the RUL increased as follow: De Duine (2), Leerkrans (2), Askham (35), Groot Mier (2). Loubos (2), Noenieput (23), Philandersbron (4), Swartkop (2), Rietfontein (4) and Welkom (2).		
	Total impact of change of estimate in RUL for Landfill sites		6,226,074
	Management assessed the conditional at the following quarries and the changes in the RUL increased as follow: Upington (2), Spitskop (1), Leseding (2), Rietfontein 1 (1) and Rietfontein 2 (1).		

Note	Description	2022 R	2021 R
	Total impact of change of estimate in RUL for Quarries		1,551,317
	Total impact of change of estimates in RUL for Landfill Sites and Quarries		**7,777,391**

Note	Description
36	**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	2022 R	2021 R
37	**ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT**		
37.01	***Contributions to Organised Local Government***		
	Opening Balance	3,398,259	3,300,400
	Council Subscriptions	3,876,124	3,398,259
	Amount Paid - Current Year	(2,398,259)	(3,300,400)
	Balance Unpaid (Included in Creditors)	**4,876,124**	**3,398,259**
37.02	***Audit Fees***		
	Opening Balance	901,532	19,706
	Current Year Audit Fees	4,547,830	4,666,849
	Amount Paid - Current Year	(2,360,357)	(3,785,022)
	Balance Unpaid (Included in Creditors)	**3,089,005**	**901,532**
37.03	***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.		
37.04	***PAYE***		
	Opening Balance	3,680,294	2,956,777
	Current Year Payroll Deductions	43,396,328	15,720,590
	Amount Paid - Current Year	(43,615,952)	(14,997,073)
	Balance Unpaid (Included in Creditors)	**3,460,670.98**	**3,680,294**
37.05	***Pension and Medical Aid Deductions***		
	Opening Balance	6,898,475	4,296,460
	Current Year Payroll Deductions and Council Contributions	82,647,305	68,438,152
	Amount Paid - Current Year	(82,760,636)	(65,836,137)
	Balance Unpaid (Included in Creditors)	**6,785,144**	**6,898,475**
37.06	***UIF Payments***		
	Opening Balance	293,954	248,665
	Current Year Payroll Deductions and Council Contributions	3,624,732	2,995,022
	Amount Paid - Current Year	(3,629,109)	(2,949,732)
	Balance Unpaid (Included in Creditors)	**289,578**	**293,954**
37.07	**Councillor's Consumer Accounts in arrear older than 90 days**		
	Councillor M Dodds	17,315	-

Note	Description
37.08	**Irregular Expenditure**
	Reconciliation of irregular expenditure:

Note	Description	2022 R	2021 R
	Opening Balance	6,413,064	4,940,060
	The opening balance consist of irregular expenditure of 2017/2018	1,684,331	1,684,331
	The opening balance consist of irregular expenditure of 2018/2019	1,184,282	1,184,282
	The opening balance consist of irregular expenditure of 2019/2020	2,071,447	2,071,447
	The opening balance consist of irregular expenditure of 2020/2021	1,473,004	-
	Irregular expenditure current year	1,152,755	2,931,993
	Written Off by Council	(664,378)	(1,458,989)
	Balance Previously Reported		(2,123,367)
	Correction of Error - refer to note 34.22		664,378
	Irregular expenditure awaiting further action	**6,901,441**	**6,413,064**
	The closing balance consist of:		
	The opening balance consist of irregular expenditure of 2017/2018	1,684,331	1,684,331
	The opening balance consist of irregular expenditure of 2018/2019	1,184,282	1,184,282
	The opening balance consist of irregular expenditure of 2019/2020	1,407,069	2,071,447
	The opening balance consist of irregular expenditure of 2020/2021	1,473,004	1,473,004
	The opening balance consist of irregular expenditure of 2021/2022	1,152,755	-
	Irregular expenditure awaiting further action	**6,901,441**	**6,413,064**

Incident	Disciplinary steps/criminal proceedings	2022 R	2021 R
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, which is the same as Section 80 of the Structures Act*	40,351	704,729
Appointment of three former Councillors without following proper procedures	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	6,861,090	5,708,335
		6,901,441	**6,413,064**

Deviations Approved:	Reasons	Amount
A L ABBOTT AND ASSOCIATES	MICRO POTABLE UPINGTON	67,620
A L ABBOTT AND	NOENIEPIT	67,620
A L ABBOTT AND ASSOCIATES	UP/ABRAHAM HOLBORS WW	24,840
A L ABBOTT AND ASSOCIATES	UP/KAMEELMOND SEWERAGE TREATMENT PLANT	15,395
AAD DRIVETRAIN SYSTEMS	AAD PROGRAM LICENCE RENEWAL - FLEET MANAGEMENT	6,325
AAS OPERATIONS	40 000KG AF3050 @ R 25,42 PER KG (BTW EKSKLUSIEF)	1,169,320
AAS OPERATIONS	AF3050 X 20000 @ R 23,40 (VAT EXCL)	538,200
ABB SOUTH AFRICA (PTY) LTD	CS1-SERVICE HD4/LMT SN: AM00028113 SERVICE AND REPAIR *QTE:	46,575
ACCREDITATION AND TRAINING SER	ONLINE TRAINING: 28 APRIL-11 JULY 2022 L,ZAULA RFG 3135	5,250
ACORN PROJECTS 51	REWIND STATOR *JOB CARD: 1846P	2,283
ACORN PROJECTS 51	STRIP & QUOTE: 5 WHEELS (REBOND AND MACHINE) *JOB CARD:	8,734
ACORN PROJECTS 51	STRIP & QUOTE RFG 3171 QUOTE; JOB 2886PM	3,548
ACORN PROJECTS 51	HERSTELWERK REQUEST: 3381 QTE: 3065PM	2,938
ACORN PROJECTS	HERSTELWERK REQUEST: 3382 QTE: 3066PM	5,273
ACORN PROJECTS	REWIND STARTER	13,432
ACORN PROJECTS	HERSTEL VAN STATOR -CAME IN WITHOUT WINDINGS RFG-1763	5,227
ACORN PROJECTS	PARTE VIR WINDINGS DAMAGED REQ 1254	4,968
ACORN PROJECTS	REWIND STATOR	2,611
ADVANCED	CADDIE LICENSE AGREEMENT RFG 2785	18,820
AECI WATER	120 000 KG SUDFLOC 3465 @ R 14,80 (BTW EKSKLUSIEF)	2,042,400
AECI WATER	SUDFLOC 3465	680,800
AECI WATER	SUDFLOC3465-BULK	680,800
AECI WATER	SUDFLOC3465-1000 APPROVED DEVIATION	250,930
AECI WATER	SUDFLOC 3465	250,930
AGRI SOLAR	PC BOARD PS1800 LORENTZ	8,766
AGRICO	BUSH; REDUCING; PVC, CL 1; 63 X 50MM *QTE: 54-019703	3,963
AGRICO	MATERIAAL VIR WATER YTREATMENT SERVICES RFG-3308 (SOQ54-	2,986
AGRICO	VJ COUPLING DN 750 (784 MM) 700/18 ASBES APPROVED DEVIATION	16,619
AGRICO	PIPE UPVC 160MM CLASS 9;EFFECTIVE LENGTH 6M RFG-3005 (SOQ54-	6,968
AGRICO	IRRIG BUY OUT RESALE RFG 1838	3,663
AGRICO	IRRIG BUY OUT FOR RESALE RFG 1837	3,663
AGRICO	IRRIG REQ 2323 MARTIN KLAAR PARTE ONTVANG	2,170

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description		2022 R	2021 R
	AGRICO	VALVE GATE BRASS COBRA BSPFT 65MM		3,264
	AGRICO	IMPELLER; KBS; KWP-K 150-315 *INVOICE: 54-100741		27,942
	AGRICO	HYDRA CELL H-25 PUMP REPAIRS		37,588
	ALFA	HERSTELWERK REQUEST: 3256 QTE: 3031		5,000
	ALFA	EXCESS PAYMENT ON NISSAN HARDBODY CFX086NC RFG 2568		5,000
	ALFA	INSURANCE BYBETALING REQ 1494		5,000
	ALUSANI SKILLS &	COURSE PARTIPANTS TO ATTEND 4 MORNING SESSIONS		18,398
	ALUSANI SKILLS &	3 DAY COURSE FOR PROJECT MANAGEMENT;SCHEDULLING &		18,398
	ARB ELECTRICAL	PIOLED NANO200W COOL WHITE LED FLOOD F416 *QTE: KTU-1027618		5,796
	ARCH ACTUARIAL	ACTUARIAL VALUATIONS IN TERMS OF GRAP 25 FOR POST		15,755
	AUDITOR-GENERAL OF SOUTH AFRICA	AUDIT SERVICE FOR JULY (INVOICE INV365120)		7,245
	AUDITOR-GENERAL OF SOUTH AFRICA	AUDIT FEES		48,915
	AUDITOR-GENERAL OF SOUTH AFRICA	AUDIT FEES *INVOICE: 366526		378,057
	AUDITOR-GENERAL OF SOUTH AFRICA	AUDIT FEES *INVOICE: 368010		762,904
	AUDITOR-GENERAL OF SOUTH AFRICA	AUDIT FEE (INV370550)		1,666,881
	AVENG MEDIA (PTY) LTD	ONLINE BANNER FOR 3 MONTHS REQ 1189		11,500
	B L V SWEISWERKE	OORBOU VAN WATERTENK OP VOERTUIG REQUEST: 2604 QTE: 103516		86,825
	B L V SWEISWERKE	HERSTEL VANUITGOOI VALVE REQUEST: 3069 QTE: 103515		2,243
	B L V SWEISWERKE	HERSTEL VAN AGTER BAK REQUEST: 2709 QTE: 103230		8,625
	B L V SWEISWERKE	HERSTEL VAN AGTERSE PLATVORM STRIP & QUOTE UM616		4,428
	B L V SWEISWERKE	HERSTEL VAN AS UM196 RFG 2920		2,933
	B L V SWEISWERKE	HERSTEL VAN BAK UM542 RFG-2790 (QU103459) STRIP & QUOTE		9,890
	B L V SWEISWERKE	VERSKUIF VAN HOPPER BAK NA BXV746NC *QTE: 103327		79,350
	B L V SWEISWERKE	HERSTEL VAN DIESEL TENK RFG-1704 (QU103330)		2,875
	B L V SWEISWERKE	HESTEL VAN DEKSEL *QTE: 103322		3,048
	B L V SWEISWERKE	HERSTEL VAN VACUUM TENK;AGTERSTE MUDGUARDS;AGTER		13,800
	B L V SWEISWERKE	HERSTEL VAN VACUUM TENK;AGTERSTE MUDGUARDS;AGTER		13,800
	B L V SWEISWERKE	REQ 1403 UM606		13,800
	B L V SWEISWERKE	HERSTEL VAN SUBFRAME UM541		19,999
	B L V SWEISWERKE	MONTEER VAN SANITASIE TENK UM712		25,875
	B L V SWEISWERKE	VERWYDER VAN SANITASIE TENK		5,520
	BARLOWORLD EQUIPMENT	PRIMARY ELEM REQ 1199 UM 542		7,109
	BARLOWORLD EQUIPMENT	BIT 8E5531 UM479		3,277
	BB HANDELAARS	DECO SET VR REQUEST: 1308 QTE: 21091		3,991
	BB HANDELAARS	FILTER Z349 VERWYS NA AANGEHEGTE E-POS: GEEN		3,470
	BB HANDELAARS	REAR SHOCKS VERWYS NA AANGEHEGTE E-POS: GEEN		3,885
	BB HANDELAARS	FRONT SHOCK REQUEST:1476		2,898
	BB HANDELAARS	RH INDICTAOR LAMP		3,703
	BEARING INTERNATIONAL	BALL BEARING UNIT UCO215_CR RFG-1126 (SQHBIG02621090070273)		2,215
	BECKER BERGH EN MORE	DAWID KRUIPER MUN/ORANJE WATERSPORT CC REQUEST: 3317		44,798
	BECKER BERGH EN MORE	DKM/GS MAGODONGO ONBILLIKE ARBEIDSPRAKTYK RFG 3348 INV		3,507
	BECKER BERGH EN MORE	OPSTEL UPDATE ON LEGAL BRIEFS REGSWERK: KOSTE KON NIE		2,530
	BECKER BERGH EN MORE	DAW12/0032 - DAWID KRUIPER MUNISIPALITEIT / GS MAGODONGO		4,162
	BECKER BERGH EN MORE	LEGALWORK-NIINGO STEEL & CARPENTRY CC/ DKM FAKTUUR-		8,050
	BECKER BERGH EN MORE	LEGALWORK-DAWID KRUIPER MUN,/GS MAGODONGO (ONBILIKE		8,510
	BECKER BERGH EN MORE	REGSKOSTE GEMINI MOON TRADING 64 (PTY)LTD		150,000
	BECKER BERGH EN MORE	REGSDIENSTE: DAWID KRUIPER / ORANJE WATERSPORT BK		40,140
	BECKER BERGH EN MORE	DAWID KRUIPER MUNISIPALITEIT / ORANJE WATERSPORT CC		4,888
	BECKER BERGH EN MORE	DAWID KRUIPER MUNISIPALITEIT / ORANJE WATERSPORT BK -		9,430
	BECKER BERGH EN MORE	DKM/ORANJE WATERSPORT CC FAKTUUR HVDV012759		13,659
	BECKER BERGH EN MORE	NIINGO STEEL & CARPENCY CC/DKM FAKTUUR HVDV012753 REQ		2,036
	BECKER BERGH EN MORE	NIINGO STEEL & CARPENCY CC/DKM FAKTUUR HVDV012753 REQ		23,222
	BECKER BERGH EN MORE	DKM/ ORANJE WATERSPORT CC REQ 1726		14,330
	BECKER BERGH EN MORE	HVDV012563 - REGSWERK CONTINGENT LIABILITIES		12,912
	BECKER BERGH EN MORE	LEGAL OPINION *FAKTUUR: HVDV012603		17,020
	BECKER BERGH EN MORE	DAWID KRUIPER MUNISIPALITEIT / HELPMEKAAR TRUST:		17,742
	BECKER BERGH EN MORE	DAWID KRUIPER MUNISIPALITEIT / ORANJE WATERSPORT BK -		66,612
	BECKER BERGH EN MORE	LEGALWORK; DKM /ORANJE WATERSPORT BK - UITSETTING -		21,353
	BECKER BERGH EN MORE	LEGALWORK-DAWID KRUIPER MUN,/OOREENKOMS RAKENDE		24,679
	BECKER BERGH EN MORE	LEGALWORK-DAWID KRUIPER MUN,/RESTANT VAN PLAAS		3,278
	BECKER BERGH EN MORE	DAW12/0027 DAWID KRUIPER MUN/CLAIMS & LITIGATIONS		12,420
	BECKER BERGH EN MORE	REGSWERK: DIRECTSIGN FAKT: HVDV012388		6,533
	BECKER BERGH EN MORE	REGSWERK: HE PRETORIUS FAKT: HVDV012389		3,170
	BECKER BERGH EN MORE	REGSWERK: ORANJE WATERSPORT BK-UITSETTING FAKT:		8,773
	BECKER BERGH EN MORE	DKM DIRECTOSIGN REQ 857		33,907

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description		2022 R	2021 R
	BECKER BERGH EN MORE	REGSWERK: DAWID KRUIPER MUNISIPALITEIT/ DIRECTOSIGN		33,907
	BECKER BERGH EN MORE	DAWID KRUIPER MUNISIPALITEIT/VOORKOMING VAN OKKUPERING		2,070
	BECKER BERGH EN MORE	REGSWERK ; DKM /ORANJE WATERSPORT BK - UITSETTING		4,893
	BECKER BERGH EN MORE	REGSWERK ;ORANJE WATERSPORT CC /DKM -SUPR COURT OF		2,438
	BECKER BERGH EN MORE	REGSWERK ORANJE WATERSPORT CC /DKM - SUPREME COURT OF		2,549
	BECKER BERGH EN MORE	REGSWERK ;DKM /PRIMEDIA OUTDOOR FAKTUUR ; HVDV012228		3,391
	BECKER BERGH EN MORE	REGSWERK ; DKM /HELPMEKAAR TRUST ; WATERSKADE FAKTUUR ;		8,623
	BECKER BERGH EN MORE	REGSWERK ; DAWID KRUIPER MUNISIPALIEIT / INTERDIK FAKTUUR ;		9,931
	BEN MAR STAALWERKE	NOOD HERSTELWERK: UITROEP HOOFLYN HERSTEL VAN		8,948
	BEN MAR STAALWERKE	VERWYDER BOOM TEN EINDE PYPBREUK IN GROENPUNTWEG TE HERSTEL, VERWYS AANGEHEGDE DOKUMENTASIE VANAF		5,349
	BEN MAR STAALWERKE	MAAK VAN 44 BRACKETS; SOWEL AS INSTALLASIE, VOORSIEN 88		6,600
	BEN MAR STAALWERKE	NOODGEVAL HERSTEL VAN CHLOORKAMER SE PYPLYN TE AH		3,800
	BEN MAR STAALWERKE	SWEIS VAN ONDERSTEL VAN VOERTUIG, MAAK VAN SKOKBREKER		2,900
	BEN MAR STAALWERKE	VASSIT VAN PYPPE TEEN DAM SE MUUR STRIP & QUOTE RFG 1851		2,365
	BEN MAR STAALWERKE	VOORSIEN EN INSTALLEER VAN 101MM PYP EN BY BEHORE AAN		7,661
	BEN MAR STAALWERKE	VOORSIEN EN INSTALLEER VAN 101 MM PYP RN BYBEHORE AAN		7,661
	BEN MAR STAALWERKE	HERSTEL SAND FILTER STRIP & QUOTE REQ 2087		3,234
	BEN MAR STAALWERKE	SWEIS EN VERSTERKINGS OP BESTAANDE PLATE WAT VOOR VENSTER IS X2 EN HER SIWWE BINNE;SWEIS PLAT OP VLOER		2,872
	BEN MAR STAALWERKE	HERSTEL BATTERY KAS LIGTE BRACKET EN MAAK TANK VAS WAT		3,116
	BEN MAR STAALWERKE	SWEIS VAN SUSPENSIE EN VERSTERK UM644 RFG-1793 (Q33)		2,430
	BEN MAR STAALWERKE	MAAK SIF VIR POMPSTASIE 12MM REINFORCE STAAL - STRIP &		2,614
	BEN MAR STAALWERKE	MAAK VAN SIF12MM REINFORCE STAINLESS 50X5 HOEK 3METER		3,320
	BEN MAR STAALWERKE	HERSTEL SPOORLYN		8,960
	BEN MAR STAALWERKE	HERSTEL VAN KAROS POMP KAMER NUWE EXPANDED MENTAL		10,882
	BEN MAR STAALWERKE	HERSTEL VAN BLOWER BORD Q98		3,833
	BEN MAR STAALWERKE	UM616 STRIP & QUOTE *QTE: 88		3,116
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRECHTSDRIFT KWB INDUSTRIEEL REKW, 209813		23,608
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRECHTSDRIFT KWB INDUSTRIEEL		41,965
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRECHTSDRIFT KWB INDUSTRIEEL		40,883
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRECHTSDRIFT KWB INDUSTRIEEL		38,367
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRE HTSDRIFT KWB INDUSTRIEEL		42,787
	BOEGOEBERG WATERGEBRUIKERSVERENING	LAMBRECHTSDRIFT KWB INDUSTRIEEL LEERKRANS KWB INDUSTRIEEL KAROS KWB INDUSTRIEEL		38,868
	BOEGOEBERG WATERGEBRUIKERSVERENING	INDUSTRIEEL R105 KAROS KWB INDUSTRIEEL R9634,48 INVD3069 *(RFG-1537)		32,082
	BOEGOEBERG WATERGEBRUIKERSVERENING	INDUSTRIEEL R1 KAROS KWB INDUSTRIEEL R11677,39 INVD3147 (RFG-1539)		39,886
	BOEGOEBERG WATERGEBRUIKERSVERENING	LABRECHTSDRIFT KWB INDUSTRIEEL R3176,15 LEERKRANS KWB INDUSTRIEEL R622 KAROS R7191,86 INVD3069 (RFG-1534)		19,088
	BOEGOEBERG WATERGEBRUIKERSVERENING	INDUSTRIEEL R105 KAROS KWB INDUSTRIEEL R9635,48 INVD3069 (RFG-1535)		32,082
	BOEGOEBERG WATERGEBRUIKERSVERENING	INDUSTRIEEL R1 KAAROS KWB INDUSTRIEEL R12632,32 INVD3187 (RFG-1542)		43,717
	BVI CONSULTING ENGINEERS	PROFESSIONAL FEES MECHANICAL WORKSHOP VISUAL ASSESMENT		29,929
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE		34,408
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE		165,000
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE		43,254
	CARPE DIEM LANDGOED PTY LTD	LESING: 774420 INV 186		26,517
	CARPE DIEM LANDGOED PTY LTD	LESING: 769250 INV 185		47,033
	CARPE DIEM LANDGOED PTY LTD	LESING: 734260 INV 182		45,186
	CARPE DIEM LANDGOED PTY LTD	LESING: 760080 INV 184		39,904
	CARPE DIEM LANDGOED PTY LTD	LESING: 710180 INV 178		50,777
	CARPE DIEM LANDGOED PTY LTD	LESING: 752300 INV 183		47,341
	CARPE DIEM LANDGOED PTY LTD	LESING: 679190 INV 174		39,735
	CARPE DIEM LANDGOED PTY LTD	LESING: 0648250 INV 170		42,088
	CARPE DIEM LANDGOED PTY LTD	LESING : 0637580 INV 169		45,835
	CARPE DIEM LANDGOED PTY LTD	WATERONFRASTRUCTURE USAGE *INVOICE: 177		26,671
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE *INVOICE: 180		38,211
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE *INVOICE: 179		42,519
	CARPE DIEM LANDGOED PTY LTD	WATERINFRASTRUCTURE USAGE *INVOICE: 181		42,776
	CESA	COSTING AND PRICING TRAINING WORKSHOP H WILSON G NEL		11,800
	CESA	ATTENDING OF ONLINE COURSES: DIRECTOR P. JONKER		9,798
	CHRISTO KLINDT EN KIE INC	RAM DEFENSE PEPPER STREAM 100ML REQUEST: 3216 QTE: 1001417		2,580
	COMPUFIN UPINGTON	PROLINE FLEX HOME LAPTOP		17,092

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description		2022 R	2021 R
	CORE SAFETY	SCBA BACKPLATE SERVICE X 2 PRESSURE REDUCER PA90 PLUS X 2		23,817
	CORE SAFETY	DRAGER FPS 7000 SCBA MASK REQUEST : 3322 QTE:102873		27,899
	C-PAC PUMPS & VALVES	1 X CASCADE CLAMP TO SUIT PIPE O/D: 780MM APPROVED		6,923
	C-PAC PUMPS & VALVES	REPAIRS TO FLYGHT PUMP MODEL 3085,181 1,3KW 4,7AMPS 1400RPM		28,750
	C-PAC PUMPS & VALVES	REPAIRS TO FLYGT PUMP MODEL 3085,181 2KW 380V 4,7AMPS		23,214
	C-PAC PUMPS & VALVES	REPAIRS TO ACTOM MOTOR, 1 NEW ACTOM MOTOR MODEL LS6,		922,090
	C-PAC PUMPS & VALVES	EXISTING TRANSFORMER TEST AND ATTEMPTED REPAIR AND		829,892
	C-PAC PUMPS & VALVES	STRIP & QUOTE REPAIRS TO ACTOM MOTOR		25,959
	C-PAC PUMPS & VALVES	STRIP & ASSESS REPLACE BEARING		22,761
	C-PAC PUMPS & VALVES	STRIP QUOTE & ASSESS		16,659
	C-PAC PUMPS & VALVES	ELECTRICAL MATERIAL		13,556
	CREATIVE MINDS INSTITUTE	BASIC BEGINNERS PACKAGE (LEVEL 1) *QTE: 100061		2,000
	CTE WATER TECH	SERVICE REPAIR & CALIBARATION OF 2100Q SN 17070C59545 RFG-		10,900
	CTE WATER TECH	SERVICE & CALIBRATION OF 2100P SN: 05110C014691 RFG-2796		6,333
	D VISION CORPORATIONS	FAULT FINDING AND REPAIR + LABOUR RIETFONTEIN OFFICE		27,000
	D&E STEEL	GRATING RS40 - 40 X 4,5 *QTE: 108342		25,038
	DDW STRAUSS	HUUR VAN TORING SPASIE VIR ELEKTRONIESE NETWERK 01/07/2021-30/06/2022 GIFKLOOF		23,025
	DE VRIES PRECISION ENGINEERING	REPAIR PUMP OF PROEFPLAAS		2,100
	DIVINE INSPIRATION TRADING 164	HUUR - FOTOSTAATMASJIEN KYOCERA TASKALFA SERIAL NO,		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN INV00001779 RFG-3234		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN SERIALNO,QWH0906926 INV00001786 RFG-		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN SERIALNO,QWH0906926 INV00001772 RFG-		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN SERIALNO,QWH0906926 INV00001769 RFG-		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN SERIALNO, QWH0906926 INV0001766 RFG-		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN SERIALNO,QWH0906926 INV00001763 RFG-		3,127
	DIVINE INSPIRATION TRADING 164	HUUR FOTOSTAATMASJIEN INV00001782 RFG-3235		3,127
	DRIKKIE VISSER HOLDINGS	W332 SPPEDHUMPS (900MM) UNISTRUTS & P1118 CLAMPS EPOS		14,040
	DRIKKIE VISSER HOLDINGS	R1 STOP TEKEN (900MM)		10,103
	DRIKKIE VISSER HOLDINGS	ENKELKANTIGE CHROMADECK TEKEN (1600MMX820MM) GEEL		3,683
	DU POKOY ATTORNEYS INC	LEGAL OPINION REQ 1681		47,500
	CONSULTING - NORTHERN	LICENSE FEE FOR DYNMIC VERIFY 2021/2022 REQ 921		33,206
	ELSTER KENT METERING	STRIP & QUOTE AW812- TEST OF WATERMETERS B-XIP293 *QTE:		2,491
	EMC ELECTRICAL RETICULATION (PTY) LTD	LABOUR RFG 3420		4,025
	EMC ELECTRICAL RETICULATION (PTY) LTD	REPAIR OF 50KVA TRANSFORMER BUSHING AND OIL TOP UP STRIP & QUOTE		12,880
	EMC ELECTRICAL RETICULATION (PTY) LTD	CRANE TRUCK / HOUR X 4 HOURS		10,796
	EMC ELECTRICAL RETICULATION (PTY) LTD	CRANE TRUCK TRANSPORT APPROVED DEVIATION LETTER ATTACHED *QTE: 0310		6,624
	EMC ELECTRICAL RETICULATION (PTY) LTD	SUPPLY; DELIVERY AND INSTALLATION OF AL MATERIAL; LABOUR AND TRANSPORT TO REPAIR OVERHEAD MV AND LV DISTRIBUTION		221,375
	EMC ELECTRICAL RETICULATION (PTY) LTD	REPARING OF DAMAGE POLES ON MV LINE TO LOUISVALE		78,673
	EMC ELECTRICAL RETICULATION (PTY) LTD	REPAIRING OF DAMAGE MV LINE - FRIDAY		20,758
	ENDRESS+HAUSER(PTY)LTD	QUOTATION 2018837436 APPROVED DEVIATION TO REDUCE WATER		256,324
	ENGINEERING COUNCIL OF SOUTH AFRICA	PAYMENT OF PROFESSIONAL FEES FOR DIR JONKERS RFG 3130 INV: 255539		3,965
	ENGINEERING COUNCIL OF SOUTH AFRICA	PAYMENT OF PROFESSIONAL FEES DIR JONKER REQ 1519		3,800
	ENKOSI FUELS AND DISTRIBUTORS	VOORSIEN EN INSTALEER ZVA NOZZLE		23,978
	ENKOZI FUELS AND DISTRIBUTORS	APPROVED DEVIATION SUPPLY AND INSTALLATION OF RECON DUEL		73,600
	EUROPCAR	INHUUR VAN AMPSVOERTUIG VIR 'N PERIODE VAN 30 DAE		25,765
	EUROPCAR	CAR RENTAL AT EUROCAR FROM 26 APRIL 2022 - 27 MAY 2022		21,841
	F L O SPECIALIZED PRODUCT SOLUTIONS	REPAIR GROUND MICROPHONE UL30 STRIP & QUOTE RFG 2693		4,882
	FACHS BUSINESS CONSULTING AND	MUNICIPAL FINANCE MANAGEMENT PROGRAMME 16 UNIT		198,375
	FESTUS LABOUR SAFE SERVICES	TRAINING TO SUBMIT RETURNS OF EARNING		35,800
	FG UNIFORMS	SECURITY UNIFORMS RFG-3291 (QU103049) RT64-2019		28,226
	FG UNIFORMS	UNIFORMS VIR VERKEER RT64-2019 RFG 3202		26,496
	FG UNIFORMS	UNIFORMS VIR BRANDWEER VERWYS NA RFG 1574 QUOTE:		62,987
	FP SMIT	HERSTEL VAN RH SILINDER STRIP & QUOTE UM602		4,595
	FP SMIT	HIDROULIES IS STADIG STRIP & QUOTE UM 541		22,133
	FP SMIT	HERSTEL VAN HIDROULIESE PYPE RFG 3059 STRIP & QUOTE		11,696
	FP SMIT	VERVANG VAN ELEMENT OP WERNER POMP UM478 RFG 1742		4,152
	FP SMIT	STRIP & QUOTE HERSTEL VAN WIPBAK SWIWEL *QTE: 2169		3,623

Note	Description		2022 R	2021 R
	FP SMIT	HERSTEL VAN HIDROLIESE PYP REQUEST: 2562 QTE:2157	3,312	
	FP SMIT	UITHAAL VAN PYPE EN SKUIF VAN GROND STRIP & QUOTE RFG 2760	4,600	
	FP SMIT	HERSTEL VAN SWIWEL BAK UM541 RFG-2366 (Q2141) STRIP & QUOTE	3,818	
	FP SMIT	HERSTEL VAN LH AGTER BAK SILINDER UM602 STRIP & QUOTE	9,498	
	FP SMIT	BOU VAN NON RETURN SISTEEM OP VACUUMPOMP UM707 RFG 2434	6,396	
	FP SMIT	HERTSEL VAN TRALIE WERK STRIP & QUOTE UM416	2,499	
	FP SMIT	STRIP & QUOTE HERSTEL VAN RH BUCKET SILINDER *QTE: 2138	3,498	
	FP SMIT	INSTALEER 3 INSPEKSIE GATE IN ONTREKINGS STOOR OP	2,737	
	FP SMIT	MAAK VAN 2 SLEEVES VIR BESPROEIINGS POMPE EN VOORSIEN	2,369	
	FP SMIT	HERSTEL BRACKET SILINDER UM420 RFG-2254 (Q2129)	18,846	
	FP SMIT	STRIP & QUOTE HERSTEL VAN BESPROEIINGSPOMP ASTE WTW	2,496	
	FP SMIT	STRIP & QUOTE VERVAARDIG VAN POMP ASTE: ROOILWEK	18,692	
	FP SMIT	HERSTELWERK STRIP & QUOTE REQUEST:2042	2,673	
	FP SMIT	VERVANG VAN CENTRE PEN UM 608 REQ 2014	3,105	
	FP SMIT	HERTSEL VAN AGTER SUSPENSIE STRIP & QUOTE UM608	3,620	
	FP SMIT	MAAK VAN HOOFPOMP REQ 1649	6,862	
	FP SMIT	HERSTEL VAN SLIDEBLOCK OP HOPPER UM609 RFG-1822 (Q2044)	4,206	
	FP SMIT	HERSTEL VAN HYDRAULIC PUMP UM616 RFG-1827 (Q2032)	2,400	
	FP SMIT	HERSTEL VAN DIESELTENK;HERSTEL VAN UITGOOI KRAAN;VERVANG VAN VACUUM GA HERSTEL VAN DRYWE SEAT UM707 RFG-1782 (Q2039)	5,985	
	FP SMIT	HERSTEL VOERTUIG LOOP SKEEF UM608 RFG-1785 (Q2050)	5,660	
	FP SMIT	HERSTEL VAN COUPLER TUSSEN POMP EN ENGINE UM478 RFG-1795	6,127	
	FP SMIT	OPMAAK VAN PTO KABEL *QTE: 2113	4,054	
	FP SMIT	HERSTEL VAN UTGOOI BAK BUSTE UM541 RFG-1799 (Q2108)	7,553	
	FP SMIT	HERSTEL BODY VAN BRANDWEER WA KB24 STRIP & QUOTE RFG-	19,573	
	FP SMIT	HERSTEL IMPELLER EN FIT OP POMP NO,1 ONTREKKINGS STOOT	15,303	
	FP SMIT	STRIP & QUOTE HERSTEL VAN POMP	4,444	
	FP SMIT	HERSTEL VAN AGTER BUMPER UM606 REQ 1167	2,737	
	FP SMIT	VERVANG HIDROULIESE POMP COUPLER UM616 REQ 64	2,996	
	FP SMIT	HERSTEL VAN UITGOOI KRAAN UM606 REQ 722	3,014	
	FP SMIT	HERSTEL VAN HIDROULIESE PYP HERSTEL VAN AGTERDIFF WAT	5,089	
	FP SMIT	HERSTEL VAN HIDROULIESE PYP HERSTEL VAN LH TRAP HERSTEL	2,353	
	FP SMIT	HERSTEL VAN CENTRE CYLINDER UM541 REKW 210262	7,751	
	FP SMIT	HERSTEL VAN CYLINDER HERSTEL VAN VOOR EN AGTER TRAP	5,626	
	FP SMIT	UM510 HERSTEL VAN HIDROULIESE PYP	3,629	
	GIJIMA HOLDINGS (PTY) LTD	COMPETENCY ASSESSMENT OF FOUR CANDIDATES FOR CFO	27,370	
	GIJIMA HOLDINGS (PTY) LTD	PSCHOMETRIC / COMPETENCY ASSESSMENT FOR CFO 4 X	27,370	
	GORDONIA MOTORS	PARTE SLEGS BY AGENTE BESKIKBAAR; RFG 1621 QUOTE:	23,060	
	GORDONIA MOTORS	PARTE BY AGENTE UM609 VERWYS NA REQ 456	14,442	
	GORDONIA MOTORS	PARTE SLEGS BY AGENTE GOEDGEKEURDE AFWYKING UM 610	44,180	
	GORDONIA MOTORS	PARTE SLEGS BY AGENTE GOEDGEKEURDE AFWYKING UM 554	53,715	
	GORDONIA MOTORS	PIN SPR TO SHA	15,870	
	GORDONIA MOTORS	DIENS VAN VOERTUIG BY AGENTE UM616 RFG-3158 (46AEPAAA4347)	3,837	
	GORDONIA MOTORS	PARTE VIR SERVICE REQUEST: 2941 QTE: 46AEPAAA4328	3,949	
	GORDONIA MOTORS	BELT COOLING FAN PARTE; SLEGS BY AGENT *QTE: 46AEPAAA4346	4,046	
	GORDONIA MOTORS	PARTE SLEGS BY AGENTE UM667 RFG 3026	10,700	
	GORDONIA MOTORS	ROD-LOAD SENSING VA PARTE; SLEGS BY AGENT *QTE: 46AEPAAA4342	2,802	
	GORDONIA MOTORS	PARTE REQUEST: 1283 QTE: 46AEPAAA4325	21,905	
	GORDONIA MOTORS	GEARRING UM607 RFG-2478 (46AEPAAA4318) PARTE SLEGS BY	4,071	
	GORDONIA MOTORS	PUMP ASM WATER	8,182	
	GORDONIA MOTORS	PARTE UM607 RFG 2557	2,375	
	GORDONIA MOTORS	KING PIN SET (DIA 5 *QTE: 46AEPAAA4319 RFG: 002595	29,620	
	GORDONIA MOTORS	PARTE BY AGENTE UM72 VERWYS NA ORDER 160150	3,547	
	GORDONIA MOTORS	KING PIN KIT PARTE BY AGENTE UM667	4,434	
	GORDONIA MOTORS	15000KM SERVICE BY AGENTE UM762 VERWYS NA REQ 1833	2,222	
	GORDONIA MOTORS	CABLE ASM-CLUTCH PARTE BY AGENTE UM423	2,200	
	GORDONIA MOTORS	AGENTE BESKIKBAAR	45,679	
	GORDONIA MOTORS	ELEMENT OIL FILTER REQUEST:2583	2,074	
	GORDONIA MOTORS	UNIT FLASHER REQUEST:1356 AGENTE VAN VOERTUIG	2,450	
	GORDONIA MOTORS	HOLDER REQUEST: 1285 AGENTE VAN VOERTUIG	6,489	
	GORDONIA MOTORS	PARTE UM609 RFG 2734	3,949	
	GORDONIA MOTORS	PARTE UM665 RFG2735	3,760	
	GORDONIA MOTORS	SWITCH COMB *QTE: 46AEPAAA4314 RFG: 002437	5,474	
	GORDONIA MOTORS	ELEMENT KIT-FUEL F *QTE: 46AEPAAA4316 RFG: 002506	3,276	
	GORDONIA MOTORS	DISC CLUTCH *QTE: 46AEPAAA4315 RFG: 002505	5,464	
	GORDONIA MOTORS	BUSHING UM609 PARTE SLEGS AGENTE	14,913	
	GORDONIA MOTORS	PINSHACKLE UM175 PARTE AGENTE	27,900	
	GORDONIA MOTORS	STOPPER ASMSUB SPR UM615 PARTE AGENTE	9,425	
	GORDONIA MOTORS	CALE ENG CONT 1739962995 UM653 RFG-2204 (46AEPAAA4304)	3,201	
	GORDONIA MOTORS	CYLINDER SLAVE *QTE: 46AEPAAA4296 RFG: 001909	7,491	

Note	Description		2022 R	2021 R
	GORDONIA MOTORS	DISCCLUTCH: 1876101390 REQUEST : 1880		14,208
	GORDONIA MOTORS	*QTE: 46AEPAAA4291		31,971
	GORDONIA MOTORS	NUT *QTE: 46AEPAAA4289 RFG: 001869		37,306
	GORDONIA MOTORS	COMPRESSOR ASM- AIR *QTE: 46AEPSSS4282 RFG: 001804		38,366
	GORDONIA MOTORS	REGULATOR WIND L AGENTE REQUEST: 1381		3,155
	GORDONIA MOTORS	SCREW-ADJFRT WHEE *QTE: 46AEPAAA4284 RFG: 001912		9,888
	GORDONIA MOTORS	WIRE ASSY SHIFT		3,439
	GORDONIA MOTORS	PARTE SLEGS BY AGENTE UM667 REQ 1261		14,747
	GORDONIA MOTORS	BOOT SET INNER REQ 1258 UM547		3,057
	GORDONIA MOTORS	DISC CLUTCH		6,112
	GORDONIA MOTORS	ELEMENT OIL FILTER 5876101180		2,335
	GORDONIA MOTORS	PUMP ASM WATER REQ 1224 UM 667		8,182
	GORDONIA MOTORS	LENS BACKUP RR *QTE: 46AEPAAA4257		2,644
	GORDONIA MOTORS	CRANKCASE		18,441
	GORDONIA MOTORS	PIN SPR TO SHA		19,193
	GORDONIA MOTORS	UM763 DIENS BY AGENTE(DELTA)		3,054
	GORDONIA MOTORS	UM607 DISC CLUTCH 5876100801 PARTE; SLEGS BY AGENTE		5,369
	GORDONIA MOTORS	BUSHING PART NO: 8980853130 UM570		19,091
	GORDONIA MOTORS	OIL FILTER G96879797-00		6,292
	GORDONIA MOTORS	JACK ASMOIL B1 8983367980		3,680
	GORDONIA MOTORS	RETAINER 8982419840 *QTE: 46AEPAAA4222 UM616		3,387
	GORDONIA MOTORS	REGULATOR WIND LH UM72 SLEGS AGENTE		3,146
	GORDONIA VERKOELINGSDIENSTE BK	U_36000BTU YORK NON INVERTER *QTE: VU03343 RFG: 002020		23,682
	GOVERNMENT PRINTING WORKS	ESTIMATED COST FOR PLACING A NOTICE / REGULATION IN AN		2,018
	GOVERNMENT PRINTING WORKS	2 PAGES @ R 1 008,80 PER PAGE SPECTION OF SUPPLEMENTARY		2,018
	GOVERNMENT PRINTING WORKS	PLACING NOTICE/REGULATION IN GOVERNMENT GAZETTE REQ 1893		4,035
	GOVERNMENT PRINTING WORKS	FINALE VERSKUIWINGSKENNISGEWING: SLUITING VAN OPENBARE		8,070
	GRITSOL	AFWYKING VIR AANL? VAN ELEKTRIESE DIENSTE NA EKONOMIESE-		34,040
	GRITSOL	HERSTELWERKE WAT BESKADIG WAS TYDENS STORMWEER		44,424
	GUARDRISK INSURANCE COMPANY	EXCESS PAYMENT ON CLAIM 56/2019 MICHELLE SE DING		5,000
	GUARDRISK INSURANCE COMPANY	EXCESS PAYMENT ON CLAIM 76/2020 CBT747NC MICHELLE SE DING		5,000
	HADEDA PUBLISHERS (PTY) LTD	PLASING VAN KENNISGEWING K6/2020 21 FEB 2020		3,461
	HADEDA PUBLISHERS (PTY) LTD	ADVERTENSIE KOSTE - 21 DECEMBER 2021 IN07422		2,350
	HALSTED AND CO	LOPAC WHISPER ROLLS 20,5CM (474) *QTE: 400562		2,875
	HALSTED AND CO	SOX BLK MENS BOVA *QTE: 400561		2,583
	HELLAS KALAHARI	TRANSPORT OF CONTAINER FROM LOUISVALEWEG REQ 960		3,950
	HG VAN ZYL	ONDERVERDELING VAN MIER NO, 585 VYF LOSSTAANDE ERWE TE		29,445
	HG VAN ZYL	ONDERVERDELING VAN ERF 24532; 12ERWE; 1 STRAAT RFG 3278		29,710
	HG VAN ZYL	ONDERVERDELING VAN ERF 25916 RFG 1717- OU ORDER NIE BTW		29,594
	HI-Q UPINGTON BK CC	10R22,5 DUNLOP SP188 REQUEST: 1277 QTE:20126		5,750
	HI-Q UPINGTON BK CC	SUMITOMO 315/80R22,5 UM769 ENIGSTE VERSKAFFERS WAT		15,870
	HI-Q UPINGTON BK CC	PUNCTURE REPAIR LARGE TRUCK/FORKLIFT *QTE: 19797 RFG:		2,700
	IGNITE ADVISORY SERVICES	036 - MONTHLY PM HOSTING FEES DISCOUNTED FROM R19950 JAN -		147,055
	IGNITE ADVISORY SERVICES	MONTHLY PM HOSTING FEES JULY-DECEMBER & INCREASE REQ		147,055
	ITGISWORX	IMIS SUPPORT OCTOBER 2021		99,298
	ITGISWORX	IMIS SPECIALISED COMPUTER SERVICES		148,946
	ITGISWORX	IMIS SUPPORT FOR APRIL ;MAY ;JUNE 2021		135,406
	JAM STATIONERS (PTY) LTD	FILE STORAGE BOX JUMBO WITH LID VERWYS NA RFG 2759 INV 817357		9,450
	JAM STATIONERS (PTY) LTD	UPS-12V7AH BATTERY REQUEST : 2981 QTE: 113951		4,200
	JAM STATIONERS (PTY) LTD	SAMSUNG MLTD 111L BLACK ORIGINAL HIGH YIELD TONER		2,404
	JJVERKOELING	SERVICE AND REPAIR 3X WATERCOOLERS STRIP & QUOTE *QTE: 29		23,484
	JUNO CORP	APPOINTMENT OF A SERVICE PROVIDER TO UNBLOCK SEWAGE		26,335
	JUNO CORP	APPOINTMENT OF A SERVICE PROVIDETR TO UNBLOCK SEWAGE		97,635
	JUNO CORP	HIRING OF JETTING UNIT (02 DAYS) *QTE: NC0060 EMERGENCY		26,335
	JUNO CORP	DEVIATION: APPOINTMENT OF A SERVICE PROVIDER TO UNBLOCK		24,035
	JUNO CORP	JETVAC COMBINATION UNIT - 99 APPOINTMENT OF A SERVICE PROVIDER TO UNBLOCK SEWERAGE LINES BY MEANS O COMBINATION UNIT: PRESSURE JETTING OPERATION (SUPER SUCKER)		50,255
	KAAP AGRI	AFROX LPG GAS CYL FULL SINGLE HEAD 48KH RFG 2781 ENIGSTE		3,229
	KAAP AGRI	KWOTEER HET; EMAIL AANGEHEG,		21,598
	KAAP AGRI	STAIRS MOTOR SUBM 0,75KW 100MM 230V		5,552
	KAAP AGRI BEDRYF BEPERK	VAN VERSKAFFER WIE NIE REAGEER HET NIE OP MY AANVRAAG,		5,596
	KAAP AGRI BEDRYF BEPERK	JONS DENIM REF WORK TROUSER INDIGO 28 *QTE: KBR00092924		14,261
	KAAP AGRI BEDRYF BEPERK	LASHER SPADE DIGGING NO, 2 FG00500 *QTE: KBR 00090398		2,693
	KAAP AGRI BEDRYF BEPERK	AFROX LPG GAS CYL FULL SINGLE HEAD 48KG *QTE: KBR00089700		2,908
	KALAHARI-OOS WATERGEBRUIKVERENIGING	SERTIFIKAAT 5 EIA		15,813
	KALAHARI-OOS WATERGEBRUIKVERENIGING	NOENIEPUT WATER SUPPLY PIPELINE APPOINTMENT AS ENVIRONMENTAL ASSESSMENT PRACTIONER		23,000

Note	Description		2022 R	2021 R
	KALAHARI-OOS WATERGEBRUIKVERENIGING	NOENIEPUT WATER SUPPLY PIPELINE APPOINTMENT AS ENVIRONMENTAL ASSESSMENT PRACTIONER		21,275
	KATHARISMA GENERAL SUPPLIERS	PEACEFUL SLEEP 150G		6,224
	KATHARISMA GENERAL SUPPLIERS	POLISH WAX WHITE 5KG Q741 (RFG726)		2,671
	KEMACH EQUIPMENT	AIRCON FANS 05579320 UM732 PARTE SLEGS BY AGENT BESKIKBAAR		15,852
	KEMACH EQUIPMENT	05720304 V-BELT REQ 1257 UM732		5,937
	KLK LANDBOU LIMITED	MATERIAAL VIR INSTANDHOUDING RFG 3411 VORIGE RFQ VOTE WAS		13,623
	KLK LANDBOU LIMITED	CEILING BOARD PLASTER 6,4X1200X3600MM		7,883
	KLK LANDBOU LIMITED	COPPERTUBE CLASS 0 22MMX5,5M		2,030
	KLK LANDBOU LIMITED	CHAIN GALV P/M 10,0MM *QTE: 085-0000081420		2,877
	KLK PETROLEUM VERSPREIDERS	RT70-2021		341,700
	KLK PETROLEUM VERSPREIDERS	RT70-2021		15,600
	KLK PETROLEUM VERSPREIDERS	RT70-2021		18,248
	KLK PETROLEUM VERSPREIDERS	RT70-2021		478,400
	KLK PETROLEUM VERSPREIDERS	RT70-2021		457,000
	KLK PETROLEUM VERSPREIDERS	RT70-2021		409,000
	KLK PETROLEUM VERSPREIDERS	RT70-2021		439,200
	KLK PETROLEUM VERSPREIDERS	RT70/2021		405,400
	KLK PETROLEUM VERSPREIDERS	RT70/2021		205,600
	KLK PETROLEUM VERSPREIDERS	RT70/2021		382,000
	KLK PETROLEUM VERSPREIDERS	RT70/2021		375,800
	KLK PETROLEUM VERSPREIDERS	RT70 TRANSVERSAL CONTRACT		222,840
	KLK PETROLEUM VERSPREIDERS	RT70 TRANSVERSAL CONTRACT		360,000
	KLK PETROLEUM VERSPREIDERS	RT70-2021 TRANSVERSAL CONTRACT		288,750
	KLK PETROLEUM VERSPREIDERS	RT70-2021 TRANSVERSAL CONTRACT		374,000
	KLK PETROLEUM VERSPREIDERS	RT70-2021 TRANSVERSAL CONTRACT		329,400
	KLK PETROLEUM VERSPREIDERS	RT70-2021 TRANSVERSAL CONTRACT		259,650
	KLK PETROLEUM VERSPREIDERS	RT70		346,400
	KLK PETROLEUM VERSPREIDERS	RT70		324,800
	KOMATSU SOUTH AFRICA	TOETS VAN RATKAS UM580 PARTE SLEGS BY AGENT BESKIKBAAR		14,930
	KOMATSU SOUTH AFRICA	STRIP & QUOTE GOEDGEKEURDE AFWYKING UM581		39,132
	KOMATSU SOUTH AFRICA	TUBE 6754-71-5311		2,364
	KWAZODWA GUEST HOUSE	ZA029010 PUMP ASSEMBLY ETAB 200-33(01) STANDARD CAST IRON		213,373
	LEXISNEXIS	ONLINR IR NETWORK SUB D/O BP LINKS		9,338
	LH MARTHINUSEN - DENVER	DRINGENDE OLIEVERVANGING VIR 20 MVA TRANSFORMATOR BY		723,219
	LH MARTHINUSEN -CAPE TOWN	REFURBISHMENT OF 20 MVA TRANSFORMER SCOPE OF WORK FOR		11,635,232
	LIEBHERR-AFRICA (PTY) LIMITED	SERVICE UM462 PARTE SLEGS BY AGENTE - 1000 HOUR SERVICE KIT		16,574
	LIEBHERR-AFRICA (PTY) LIMITED	1000KM SERVICE KIT BY AGENTE UM420 RFG 1800		19,628
	LIEBHERR-AFRICA (PTY) LIMITED	PARTE SLEGS BY AGENTE 1000UUR		18,882
	LIEBHERR-AFRICA (PTY) LIMITED	1000 HOUR SERVICE KIT REQ 1268 UM462		15,060
	LIEBHERR-AFRICA (PTY) LIMITED	UM420 LIEBHERR- KWOTASIE 232013/021		21,228
	LURAMA EEN (PTY) LTD	MATERIAAL EN GEREEDSKAP VIR ELEKTRIES RFG 3324 QUOTE:		18,231
	LURAMA EEN (PTY) LTD	WASTE JUNCTION 110MM SGL PLAIN 45 U/G BROWN		2,367
	LURAMA EEN (PTY) LTD	VOORBEREIDING EN VERF VAN BINNE-MURE BY TOL SPEELMAN REQ		11,200
	LURAMA EEN (PTY) LTD	PIPE PVC 110MM U/G ULTRA 100KPA (ULE420) *QTE: 162923		5,265
	LUTZ & VAN ZYL LANDMETERS	KONSOLIDASIE VAN ERWE 620 EN 621 LOUISVAALEWEG *VERW: HG		4,440
	MAGKON INGENIEURSWERKE CC	HERSTEL VAN QUICK COUPLERS SPRING REQUEST: 2736		4,162
	MAGKON INGENIEURSWERKE CC	SHAFT 50X60 REQUEST: 2969 QTE:102552		4,389
	MAGKON INGENIEURSWERKE CC	STRIP & QUOTE HERSTEL VAN AGTER SEAT BRACKET *QTE: MAG 266		4,048
	MAGKON INGENIEURSWERKE CC	STRIP & QUOTE SWEIS VAN AGTERKLAP BOOSTER SE BRACKET *QTE: MAG 267		6,376
	MAGKON INGENIEURSWERKE CC	HERSTEL DEKSEL EN AGTERSTE PLATFORM *QTE: MAG 262 RFG:		3,933
	MAGKON INGENIEURSWERKE CC	UM476 FIT VAN RINGGEAR OP FLYWHEEL QUOTE: QU102565		6,458
	MAGKON INGENIEURSWERKE CC	U541 HERSTEL VAN LH SWIVEL BAK SUPPORT MAG 282		8,346
	MAHU EXHAUSTS BK CC	RUIL VAN BANDE UM362 JOB CARD 195363		4,237
	MAHU EXHAUSTS BK CC	REPLACE TYRES UM362 FIT- IT JC 195405		2,031
	MAHU EXHAUSTS BK CC	UM643 STRIP & QUOTE		9,052
	MALAN EN VENNOTE	AANSOEK INTERME VAN ARTIKEL 16; NAAMSVERANDERING RFG-2580		2,959
	MALAN EN VENNOTE	REGISTRAIE FOOI VERWYS NA RFG 1135 INV: CVZ0071		3,016
	MALAN EN VENNOTE	NAAMSVERANDERING VANAF KHRA HAIS NA DAWID KRUIPER		3,016
	MALAN EN VENNOTE	NAAMSVERANDERING://KHARAHAIS MUN NA DAWIDM KRUIPER		3,016
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES JUNE 2022 INV 22272		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR MAY 2022		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES APRIL 2022 INV22081		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR MARCH 2022 INVOICE22019		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR JANUARY 2022 INV21879		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR JAN 2022		28,145
	MAPULANE STATIONERY & BOOKS	INTERNET: MONTHLY FEES FOR DECEMBER 2021		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR NOVEMBER 2021		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR OCTOBER 2021 INV21604		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR SEPTEMBER 2021		28,145
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES FOR AUGUST 2021		28,145
	MAPULANE STATIONERY & BOOKS	ANNAUL LICENSE MIER		337,735
	MARAIS ORTHOTISTS INC	M72,27 DR COMFORT- BOSS CHESTNUT UK 9 PATIENT: MR AARON		4,100
	MARCE FIRE FIGHTING TECHNOLOGY	SUIT MARCE KANOX 2 LAYER FIRE SINGLE SERVICE PROVIDER		29,374

Note	Description		2022 R	2021 R
	MEDIA24	VACANCY: MUNICIPAL MANAGER		38,787
	MEDIA24	ADVERTENSIE VAN DIREKTEURPOSTE		47,748
	MERAFE HOLDINGS (PTY) LTD	UD TRUCK CRONER ALLISON REKW, 209777 DEV83/2020		771,512
	MHELEMBE ALUMINIUM AND PROJECT	BLACK 20L SANITARY BUCKETS 8MM THICKNESS OTHER SUPPLIERS		29,264
	MJILA AND PARTNERS	LEGAL WORK: DAWID KRUIPER MUNICIPALITY/PUBLIC PROTECTOR		78,800
	MJILA AND PARTNERS	AANSTELLING VAN VOORSITTER VAN APPELVERHOOR DAWID		92,190
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN AGTER LIGTE UM478 RFG-2481 (JC022797) STRIP & QUOTE		3,067
	MOTOLEK & BATTERY CENTRE UPINGTON	VOERTUIG WIL NIE START NIE UM437 RFG-2492 (JC016434) STRIP & QUOTE		13,867
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN BEDRADING WAT GEBRAND HET UM471 RFG-2490 (JC021302) STRIP & QUOTE		6,907
	MOTOLEK & BATTERY CENTRE UPINGTON	TOETS VAN AIRCON UM660 RFG-2487 (JC021237) STRIP & QUOTE		11,530
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTELWERK BLADE FUSE 15AMP		2,242
	MOTOLEK & BATTERY CENTRE UPINGTON	EVAPORATOR UM660 REKW,212479		11,530
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN LIGTE UM598 REKW, 213540		8,336
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN BLOWER FAN UM623 REKW, 211758		7,316
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN CHARGING SISTEEM UM648 REKW, 214089		4,259
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL VAN SIREN ; LH HOOFLIG EN DRAAILIGTE UM KB0024 REKW, 213643		2,083
	MOTOLEK & BATTERY CENTRE UPINGTON	STARTER TOYOTA 12V *JOB CARD: 021302		6,907
	MOTOLEK & BATTERY CENTRE UPINGTON	DIAGNOSTIC OP RATKAS KB024		26,634
	MOTOLEK & BATTERY CENTRE UPINGTON	DOEN DIAGNOSTICS OP RATKAS VERWYS NA 213832		26,634
	MOTOLEK & BATTERY CENTRE UPINGTON	DEZZI TREKKER CHARGING UM 471		2,242
	MOTOLEK & BATTERY CENTRE UPINGTON	HERSTEL PTO UM610 STRIP & QUOTE		8,987
	MUNSOFT	YEAR END CLOSURE(AFS)2021/2022		6,900
	MUNSOFT	ANNAUL MAINTANANCE FEE 2021/2022		1,400,852
	NEW VAAL MOTORS PTY LTD	CLUTCH ASSEMBLY MA 020 250 290 1 PARTE; SLEGS BY AGENT *JOB		27,157
	NEW VAAL MOTORS PTY LTD	SWITCH ASSY COMBINATION REQUEST: 2417 QTE: D 0017814		8,933
	NEW VAAL MOTORS PTY LTD	PARTE VIR DIENS REQUEST: 3075 QTE: P32569		12,333
	NEWGEN PUMPS AND VALVES	HERSTELWERK: 1,5 KW MOTOR/PUMP REPAIR REQUEST: 3370 QTE:		2,482
	NEWGEN PUMPS AND VALVES	HERSTELWERK: 4KW MOTOR/PUMP REPAIR REQUEST: 3371 QTE:		6,716
	NEWGEN PUMPS AND VALVES	PUMP REPAIR - 2KW FLYGT REPAIR (SERIAL 6410669)		15,085
	NEWGEN PUMPS AND VALVES	PUMP REPAIR -1,5KW JAYLINE PUMP REPAIR RFG-2126 (QUO0001141)		13,298
	NEWGEN PUMPS AND VALVES	PUMP REPAIR -9KW ABS PUMP REPAIR SERAIL #B3458340 RFG-2127		28,593
	NEWGEN PUMPS AND VALVES	PUMP REPAIR 1,3KW FLYGHT PUMP REPAIR STRIP & QUOTE RFG-		19,127
	NEWGEN PUMPS AND VALVES	FLYGT 3153-181 PUMP REPAIR STRIP & QUOTE REQ 1834		29,960
	NEWGEN PUMPS AND VALVES	STRIP & QUOTE REPAIRS TO 200KW AND 250KW MOTOR		159,966
	NEWGEN PUMPS AND VALVES	MECHANICAL SEAL - MECHANICAL SEAL 65MM UNITEX MECHANICAL		29,969
	NOENIEPUT SERVICES (PTY) LTD	VULLIS VERWYDERING IN NOENIEPUT EN SWARTKOPDAM		6,000
	NOORD-KAAP DIESEL	UM336 NOORKAAP DIESEL		3,828
	NOORDWES KOERANTE	MEMORIUM HALF PAGE		11,501
	NOORDWES KOERANTE	A NOTICE FOR A MEMORIAL : CHIEF FINANCIAL OFFICER		5,923
	NOORDWES KOERANTE	PLASING VAN KENNISGEWING K24/2021		2,631
	NOORDWES KOERANTE	PS-001 NOTICE 32CM X 4 COLUMNS ADVERTENSIE VIR 2022/2023 TARIEWE		8,214
	NOORDWES KOERANTE	PLASING VAN VERKIESINGSPROSES VIR WYKSKOMITEES INV - GBI-		7,970
	NOORDWES KOERANTE	PLASING VAN K27/2022 QUOTE: QOT-164		5,020
	NOORDWES KOERANTE	ADVERTENSIEKOSTE - PS-001 NOTICE 10X4 TN004 2022 RFG-3279		2,783
	NOORDWES KOERANTE	ADVERTENSIE; PLASSING VAN K26/2022 03 JUNIE 2022 RFG-3295 (QOT-		2,738
	NOORDWES KOERANTE	PS-001 NOTICE 10CM X 5COLUMNS - K023/2022 PLAASLIKE KOERANT		2,852
	NOORDWES KOERANTE	PS-003 DISPLAY ADVERT - BLACK & WHITE 10CM X 4 COLUMNS -		2,282
	NOORDWES KOERANTE	PS-001 NOTICE 15 X 310 CM X 4 COLUMNS - KENNISGEWINGS		2,783
	NOORDWES KOERANTE	PS-001 NOTICE 10 X 4 TN004/2022		2,783
	NOORDWES KOERANTE	PLASING VAN K015/2022 ENIGSTE PLAASLIKE KOERANT RFG 3031		5,134
	NOORDWES KOERANTE	PLASING VAN KENNISGEWING K014/2022 RFG 2933 ENIGSTE PLAASLIKE KOERANT		2,966
	NOORDWES KOERANTE	PLASING VAN KENNISGEWING K011/2020 IN PLAASLIKE KOERANT - VOORGESTELDE VERVREEMDING VAN ERWE RFG-2697 (QOT-061)		2,738
	NOORDWES KOERANTE	PLASING VAN K060/2022 - VOORGESTELDE VERVREEMDING VAN ERWE RFG-2287 (QOT-034) PLAASLIKE KOERANT		4,353
	NOORDWES KOERANTE	PS-001 NOTICE TN001/2022 & TN002/2022 REQ2224		2,231
	NOORDWES KOERANTE	PS-001 NOTICE 11X5 - PLACEMENT 14 JAN 2022 *QTE: 004		3,137
	NOORDWES KOERANTE	PLASING VAN K46/2021 - KRAGONDERBREKING OP 20 OKTOBER 2021		2,225
	NOORDWES KOERANTE	KENNISGEWING K34/2021 - ADVERTENSIEKOSTE		3,509

Note	Description		2022 R	2021 R
	NORTH WESTERN MOTORS	LOCK ASSY DOOR FR RH AGENTE UM708		3,358
	NORTH WESTERN MOTORS	BRAKE PADS REQUEST : 1478		4,763
	NORTH WESTERN MOTORS	CABLE TRANS SHIFT REQUEST : 1860		7,964
	NORTH WESTERN MOTORS	BELT DRIVE *QTE: 91272		2,908
	NORTH WESTERN MOTORS	150000KM DIENS BY AGENTE REQ 1655 UM745		4,701
	NORTH WESTERN MOTORS	PUMP POWER STEERING UM708 REQ 1581		2,685
	NORTH WESTERN MOTORS	LEVER TRANS CONTROL + FREIGHT UM734 REQ 1438		9,847
	NORTH WESTERN MOTORS	UM708 NORTH WESTERN FORD		2,202
	NORTH WESTERN MOTORS	UM733 NORTH WESTERN FORD		4,293
	NORTH WESTERN MOTORS	OIL FJU2JM2C913CA PARTE; SLEGS BY AGENTE *QTE: 95088		3,143
	NORTH WESTERN MOTORS	ENG OIL-210L 5W30 *QTE: 88805		2,367
	NORTH WESTERN MOTORS	LAMP REAR RH UMKB19		6,021
	NORTH WESTERN MOTORS	ENG OIL 210L 5W30		4,239
	OMEGA FIRE AND SECURITY PTY LTD	JARRISON ANNUAL LICENSE+USER		45,397
	OMEGA FIRE AND SECURITY PTY LTD	LICENSE RENEWAL BIOMETRIC SYSTEM		44,881
	ORANJE MEGANIES (EDMS) BPK	COMBINED INSTRUMENT PARTE SLEGS BY AGENTE		32,819
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG BY AGENTE UM773 RFG-3082 (Q087881) SLEGS		13,535
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN 20000KM BY AGENTE UM769 RFG-3148 (Q088439)		13,931
	ORANJE MEGANIES (EDMS) BPK	DIENS VA 20000KM BY AGENTE UM770 RFG-3147 (Q088436)		14,552
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG 20000KM BY AGENTE UM776 RFG-3153		13,072
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG 20000KM UM775 RFG-3151 (Q088401) SLEGS BY		13,072
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN 40000KM BY AGENTE UM772 RFG-3150 (Q088410) SLEGS BY AGENTE		13,640
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN 40000KM BY AGENTE UM771 RFG-3152 (Q088392) SLEGS		13,429
	ORANJE MEGANIES (EDMS) BPK	WEATHERSTRIP FRONT DOOR REQUEST: 2635 QTE:084334		3,055
	ORANJE MEGANIES (EDMS) BPK	PARTE REQUEST: 2701 QTE: 083394		9,995
	ORANJE MEGANIES (EDMS) BPK	BUMPER ASSY BOUND REQUEST: 3074 QTE: 087891		3,223
	ORANJE MEGANIES (EDMS) BPK	PUMP ASSY FUEL LWB REQUEST: 1292 QTE: 087801		7,894
	ORANJE MEGANIES (EDMS) BPK	PARTE BY AGENTE UM632 RFG 3055		6,078
	ORANJE MEGANIES (EDMS) BPK	PINION SEAL PARTE; SLEGS BY AGENT *QTE: 086961		2,176
	ORANJE MEGANIES (EDMS) BPK	FILTER INSERT PARTE; SLEGS BY AGENTE *QTE: 083397		6,845
	ORANJE MEGANIES (EDMS) BPK	PUMP ASSY -FUEL LWB PARTE; SLEGS BY AGENTE *QTE: 086962		7,702
	ORANJE MEGANIES (EDMS) BPK	FAN& MOTOR ASSY REQUEST:2682 QTE:084395		2,981
	ORANJE MEGANIES (EDMS) BPK	20 000KM DIENS BY AGENTE UM769/ CXW522NC RFG 2637		11,061
	ORANJE MEGANIES (EDMS) BPK	VALVE PARTE; SLEGS BY AGENTE *QTE: 086186		8,999
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG REQUEST:2639 QTE083980		11,493
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG QTE:083978 REQUEST:2640		11,493
	ORANJE MEGANIES (EDMS) BPK	DIENS VAN VOERTUIG REQUEST: 2638 QTE:083986		11,061
	ORANJE MEGANIES (EDMS) BPK	DIAPHRAGM *QTE: 083000 RFG: 002603		27,429
	ORANJE MEGANIES (EDMS) BPK	WHEEL ASSY *QTE: 083685 RFG: 002606		6,473
	ORANJE MEGANIES (EDMS) BPK	V/BELT (21140Z5770ND) PARTE BY AGENTE UM712		2,155
	ORANJE MEGANIES (EDMS) BPK	PARTE BY AGENTE UM213 VERWYS NA ORDER D0161433		13,479
	ORANJE MEGANIES (EDMS) BPK	PARTE SLEGS BY AGENTE UM544 VERWYS NA REQ 880		11,110
	ORANJE MEGANIES (EDMS) BPK	PAD KIT DISC REQUEST: 1051		9,971
	ORANJE MEGANIES (EDMS) BPK	DISC 30100Z502DND		15,710
	ORANJE MEGANIES (EDMS) BPK	BLOWER ASSY FRONT UM635 2720500Q0F RFG-2499 (Q083373) PARTE		2,024
	ORANJE MEGANIES (EDMS) BPK	BLOWER ASSY FRONT 2720500QOF RFG-2497 (Q083372) PARTE		2,024
	ORANJE MEGANIES (EDMS) BPK	PARTE SLEGS BY AGENTE UM624 RFG 2679		4,300
	ORANJE MEGANIES (EDMS) BPK	RAD ASSY 21410EW000 RFG-2459 (Q083106) PARTE SLEGS BY		7,500
	ORANJE MEGANIES (EDMS) BPK	20000KM DIENS VAN VOERUIG *QTE: 079011 RFG: 001872		11,722
	ORANJE MEGANIES (EDMS) BPK	20000KM DIENS VAN VOERTUIG *QTE: 079013 RFG: 001876		11,722
	ORANJE MEGANIES (EDMS) BPK	FUEL PUMP UMKB27 REQ 2079		6,062
	ORANJE MEGANIES (EDMS) BPK	RADIATOR ASSY UM390 PARTE SLEGS AGENTE		11,137
	ORANJE MEGANIES (EDMS) BPK	SHAFT RELAY LEVER		13,479
	ORANJE MEGANIES (EDMS) BPK	WHEEL ASSY-STEE NONE *QTE: 081530		13,526
	ORANJE MEGANIES (EDMS) BPK	BUMPER ASSY UM382 PARTE AGENTE		5,733
	ORANJE MEGANIES (EDMS) BPK	SEAL OIL CRANK SHAFT FRONT UM544 PARTE AGENTE		2,033
	ORANJE MEGANIES (EDMS) BPK	TURN SIGNAL SWITCH UM731 REQ 2094		2,114
	ORANJE MEGANIES (EDMS) BPK	NUT SELF LOCK		4,933
	ORANJE MEGANIES (EDMS) BPK	TANK ASSY FUEL PETROL: 17201QW001C LWB S/CAB PETROL		4,502
	ORANJE MEGANIES (EDMS) BPK	COVER BRAKE PEDAL REQUEST: 1692		2,476
	ORANJE MEGANIES (EDMS) BPK	BEARING CENTRE AGENTE VAN VOERTUIG REQUEST : 1868		4,942
	ORANJE MEGANIES (EDMS) BPK	ACCELARETOR WIRE REQUEST: 1868 18201VJ200		4,104
	ORANJE MEGANIES (EDMS) BPK	INTANK FUEL PUMP UM59 REQ 1618		6,397
	ORANJE MEGANIES (EDMS) BPK	SOCKET ASSY TIE ROD UM639 REQ 1637		4,834
	ORANJE MEGANIES (EDMS) BPK	PARTE AGENTE UM649 REQ 1884		12,328
	ORANJE MEGANIES (EDMS) BPK	WORKOUT: LABOUR STRIP & QUOTE REQUEST : 1861		11,722
	ORANJE MEGANIES (EDMS) BPK	COVER BRAKE PEDAL 6001550230		4,570
	ORANJE MEGANIES (EDMS) BPK	DIAPHRAGM 4435599003ND PARTE SLEGS BY AGENTE RFG-1697		5,797
	ORANJE MEGANIES (EDMS) BPK	ASSY CABLE CONT 344136T301 RFG-1698 (Q076658) PARTE SLEGS BY		7,180
	ORANJE MEGANIES (EDMS) BPK	KEY SET CYLINDER L UM639 REQ 1624		4,312
	ORANJE MEGANIES (EDMS) BPK	COMPRESSOR ASSY COOLER REQ 1636 UM635		10,875
	ORANJE MEGANIES (EDMS) BPK	PARTE SLEGS BY AGENTE REQ 1657 UM230		2,378
	ORANJE MEGANIES (EDMS) BPK	30 000KM DIENS BY AGENTE UM748 REQ 1654		2,646
	ORANJE MEGANIES (EDMS) BPK	30000KM DIENS BY AGENTE UM751 REQ 1653		2,645

Note	Description		2022 R	2021 R
	ORANJE MEGANIES (EDMS) BPK	30000KM DIENS REQ 1652 UM735		2,645
	ORANJE MEGANIES (EDMS) BPK	MOTOR ASSY STAR UM630 REQ 1650		3,299
	ORANJE MEGANIES (EDMS) BPK	CONN ASSY FUSIBLE LINK		2,604
	ORANJE MEGANIES (EDMS) BPK	SEAL OIL REAR EXTENTION		2,473
	ORANJE MEGANIES (EDMS) BPK	CABLE COMPLETE PKB REQ 1558 UM642		3,662
	ORANJE MEGANIES (EDMS) BPK	LINKG ASSY 288400T005 PARTE SLEGS BY AGENTE UM390		2,860
	ORANJE MEGANIES (EDMS) BPK	ROLLER 4107290002ND		9,869
	ORANJE MEGANIES (EDMS) BPK	GEARSHIFT CABLE RH 3456934277ND REQ 1262 UM476		12,906
	ORANJE MEGANIES (EDMS) BPK	FOGLAMP LH FRONT REQ 1263 UM712		3,237
	ORANJE MEGANIES (EDMS) BPK	UM513 NISSAN-92929		23,002
	ORANJE MEGANIES (EDMS) BPK	UM707 NISSAN-92932		10,046
	ORANJE MEGANIES (EDMS) BPK	UM748 PARTE;SLEGS BY AGENTE		3,478
	ORANJE MEGANIES (EDMS) BPK	UM602 IGNITION LOCK 4870000Z2JND QUOTE: 092646		5,019
	ORANJE MEGANIES (EDMS) BPK	UM524 PARTE;SLEGS BY AGENTE Q092034		19,067
	ORANJE MEGANIES (EDMS) BPK	UM362 PARTE;SLEGS BY AGENTE		13,076
	ORANJE MEGANIES (EDMS) BPK	UM640 PARTE; SLEGS BY AGENTE *QTE: 089658		2,791
	ORANJE MEGANIES (EDMS) BPK	UM735 STRIP & QUOTE *QTE: 089099		5,906
	ORANJE MEGANIES (EDMS) BPK	UM636 PARTE; SLEGS BY AGENTE *QTE: 087592		7,297
	ORANJE MEGANIES (EDMS) BPK	UM524 PARTE; SLEGS BY AGENTE *QTE: 089500		4,222
	ORANJE MEGANIES (EDMS) BPK	UM640 PARTE; SLEGS BY AGENTE *QTE: 089586		4,336
	ORANJE MEGANIES (EDMS) BPK	UM642 PARTE; SLEGS BY AGENTE *QTE: 088574		3,998
	ORANJE MEGANIES (EDMS) BPK	WORK OUT UM 772		4,643
	ORANJE MEGANIES (EDMS) BPK	FUEL PUMP IN TANK		7,015
	ORANJE MEGANIES (EDMS) BPK	W/CYL CUP KIT		19,887
	ORANJE MEGANIES (EDMS) BPK	SWITCH ASSY-REVERSE LAMP		2,076
	OTIS (PTY) LTD	*INVOICE: 22009650		3,632
	OTIS (PTY) LTD	DIENSKONTRAK		29,056
	OTIS (PTY) LTD	DIENS VAN HYSBAK - MAART 2021		17,883
	OUTSOURCE HOUSE	2 KWOTASIES ONTVANG;EMAILS AANGEHEG		4,306
	OUTSOURCE HOUSE	FEE INCREASE		2,892
	PBSA BATSUMI ENTERPRISE	(INB010278)		4,770
	PG GLASS UPINGTON	VERSEKERING BYBETALING		3,500
	PIENAAR BROTHERS (PTY) LTD	OVERALL 2PC ROYAL P/C R/T 32 *QTE: 0000424591 RFG: 002827		4,635
	PIENAAR BROTHERS (PTY) LTD	BOOT"R'SAFETY FX2S1P BLACK 5 *QTE: 0000424596 RFG: 002956		4,292
	PIENAAR BROTHERS (PTY) LTD	GLOVE CRAYFISH MED - 9,5 *QTE: 0000424594 RFG: 003149		2,151
	PIENAAR BROTHERS (PTY) LTD	TROUSER ROYAL BLUE R/T J 32 REQUEST : 1897 EPOS AANGEHEG		8,959
	PIENAAR BROTHERS (PTY) LTD	OVERALL JKT J ROYAL BLUE M REQUEST: 1334 EPOS AANGEHEG		2,024
	PIENAAR BROTHERS (PTY) LTD	TROUSER ROYAL BLUE "J" 32 *QTE: 0000402500		4,865
	POORT BETON	6,7MM TEERKLIP ALEEN VERSKAFFER VAN DIE PRODUK		25,070
	POORT BETON	2KUBIEKE METER 15MPA READY MIXED CONCRETE REQ 1244		3,421
	POORT BETON	6,7MM ROADSTONE GRADE 2		26,450
	PRIMA BANDE (EDMS) BPK	FIT CUSTOMER TYRE 17,5-25 CALL OUT: NOT POSSIBLE TO		2,380
	PRIMA BANDE (EDMS) BPK	12R22,5 D/L UM514 RFG 1526		49,450
	PRIMA BANDE (EDMS) BPK	STRIP & QUOTE REPAIR PUNCTURE *QTE: 361617062		3,919
	PRIMA BANDE (EDMS) BPK	CALL OUT: PUNCTURES *QTE: 361616782 RFG: 001988		3,950
	PRIMA BANDE (EDMS) BPK	PAPWIEL 17,5/25 UM479 REQ 1970		2,750
	PRIMA BANDE (EDMS) BPK	GOODYEAR 215/80/15 UM 146 ENIGSTE VERSKAFFERS WAT		3,200
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE UM291 TYREMART QUOTE: QTE36161618344		2,390
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE UM761 CALL OUT: IMPOSSIBLE TO DETERMINE COSTS *QTE: 361618036		2,660
	QUILL ASSOCIATES	BIQ LICENSE FEE FOR DESEMBER 2021 RFG-1585		90,000
	QUILL ASSOCIATES	WORK AND SUPPORT FROM HELP DESK REQ 1448		20,847
	QUILL ASSOCIATES	AUGUST 2021 BIQ LICENSE FEE REQ 1449		90,000
	QUILL ASSOCIATES	WORK AND SUPPORT FROM HELP DESK REQ 1450		25,408
	QUILL ASSOCIATES	NOVEMBER 2021 BIQ LICENSE FEE RFG-1429		90,000
	QUILL ASSOCIATES	OCTOBER 2021 BIQ LICENSE FEE *INVOICE: 2136		90,000
	QUILL ASSOCIATES	SEPTEMBER 2021 BIQ LICENSE FEE INVOICE 2125		90,000
	RADIO RIVERSIDE	PEAK SPOTS REQ 2458		21,425
	RAND DATA FORMS	SECTION 341 BOOKS RFG 3192 ENIGSTE VERSKAFFER WAT SECTION		6,095
	RAND DATA FORMS	SECTION 56 BOOKS DRUKKER VAN TRAFFIC LAW ENFORCMENT		10,925
	RAND DATA FORMS	SECTION 341 BOOKS REQ 1757		4,974
	RAYMOND YOUNG'S ENGINEERING BK	COMPRESSION TEST CYLINDER HEAD VALVES & SEATS SKIM		2,622
	RAYMOND YOUNG'S ENGINEERING BK	REPAIR CYLINDER HEAD RFG-2824 (Q6637) STRIP & QUOTE		5,727
	RAYMOND YOUNG'S ENGINEERING BK	REPAIR CYLINDER HEAD UM583 REQ 1632		3,335
	REDIRA CLOTHING CC	VEILIGHEIDSKLERE RFG 3346 QUOTE: Q101929		3,455
	REDIRA CLOTHING CC	EILAND VEILIGHEIDSKLERE RFG 2898 KAAP AGRI EN PIENAAR		20,215
	REPRA	STAPLERS		3,404
	REPRA	LESING MAART 2022 WC5335 BEGIN M/L 169902 END M/L 176754		2,142
	REPRA	LESING FEBRUARIE 2022 WC5222 INVOICE NR - 53857 RFG-3292		5,397
	REPRA	AGENT VAN MASJIEN - RFG 2754 LESING 2021 JUL- INV 52471 2021		8,744
	RIETAS GENERAL TRADING ENTERPR	HERSTEL VAN STORM SKADE		16,900

Note	Description		2022 R	2021 R
	S S ESAU	RENT OF OFFICE SPACE	8,250	
	SABC TV LICENCE	BUSINESS TV LICENCE PERIOD: 2021/11/01 TO 2022/10/31	16,703	
	SAICE	MEMBERSHIP FEE PAYMENT: DIR, JONKER *INVOICE: 202102362	3,365	
	SALGA	SALGA NATIONAL CONFERENCE 2022 MR ELIAS NTOBA MRS FELICITY	24,000	
	SANCO	D59 DROMEX PANTS FLAME/ACID RES 40 *QTE: SR0190 RFG: 003080	2,697	
	SANCO	JAVLIN R/BLUE CONTI TROUSERS SIZE 32	9,060	
	SILVER LAKE TRADING 305	2021 UD CRONER COMPACTOR TRUCK	26,324	
	SJ COETZEE	SLOTTE REQUEST: 3319 QTE:86	3,500	
	SJ COETZEE	80 X BLOU PADLOCK ABUS 19 X ROOI PADLOCK ABUS RFG 3084	29,700	
	SJ COETZEE	OOP MAAK VAN 2 KLUISE + NUWE SLOTTE STRIP EN QUOTE RFG-	2,450	
	SJ COETZEE	BLOU ALUMINIUM SLOTTE	28,750	
	SJ COETZEE	SNY VAN SLEUTEL (UM648) *QTE: 87	2,280	
	SMART METERING SOLUTIONS	ENGINEERING TOKEN YELLOW REQUEST: 3066 QTE:DKM010/2022	24,916	
	SMART SURV WIRELESS	TRACKING MONTHLY RENTAL NOV 2021 - MAART 2022	163,892	
	SOUTH AFRICAN POST OFFICE LIMITED	POST BOX ANNAUL RENEWAL	2,680	
	SPECTRUM COMMUNICATIONS (PTY)	MODULES REPAIR REQUEST: 1294 QTE: Z21-2352	19,274	
	SPECTRUM COMMUNICATIONS (PTY)	RESERVIOR WAMA SYSTEM FOR LESEDING WTP RFG 3390 QUOTE:	22,369	
	SPECTRUM COMMUNICATIONS (PTY)	RIVER PS RFG 3389 QUOTE: Z22-3147REV2	19,741	
	SPECTRUM COMMUNICATIONS (PTY)	D0162231 DKM/RAASWATER WTP 1X TELEMETRY EQUIPMENT 1 X	7,029	
	SPECTRUM COMMUNICATIONS (PTY)	REPAIR TELEMETRY EQUIPMENT AND TESTING RFG-2457 (IO=X32814)	27,171	
	SPECTRUM COMMUNICATIONS (PTY)	SURVEILLANCE ON THE PLC NETWORK AT THE WTW AND A SITE	29,774	
	SPECTRUM COMMUNICATIONS (PTY)	STRIP & QUOTE ONLY SERVICE PROVIDER	97,256	
	SPECTRUM COMMUNICATIONS (PTY)	REPAIR	19,274	
	STATIC POWER	REPLACEMENT OF BATTERY BANKS AND CHARGERS AFWYKINGS	220,360	
	STATIC POWER	WOODEN 4 STEP STAND + POLY COVER 2 SECTION TO SUIT	150,564	
	SULZER PUMPS (SOUTH AFRICA)	INSTALLATION OF RAW WATER PUMP DEVIATION DEV67/2020 QUOTE	4,850,738	
	SULZER PUMPS (SOUTH AFRICA)	SERVICE RAW WATER PUMP	374,858	
	THE INSTITUTE OF INTERNAL AUDITORS	GROUP 1 (6 - 15 MEMBERS): RENEWAL FEE: JUN 2021 - MAY 2022	17,388	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	OMSKAKELING VAN LOPENDE KRAG NA KITSKRAG *QTE: GB130	7,966	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	HERSTEL VAN BRANDSKADE REQUEST: 3374 QTE: GB146	17,103	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	HERSTEL VAN BRANDSKADE -VOORSIEN EN INSTALLEER RFG-3269 (GB144)	5,951	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	HERSTEL VAN HULPBEHOEWENDE AANSLUITING REQ 2116 ENIGSTE VERSKAFFER WAT KWOTEER HET	13,212	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN EN INSTALLEER VAN READYBORD REQ 2097 ENIGSTE VERSKAFFER WAT KWOTEER HET,	22,419	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN EN INSTALLEER VAN READYBORDE TN060/2019	44,098	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	ERF 23522 ROTYALBLUE STREET 136;NEW BRIGHTON PABALELLO - VOORSIEN EN I VAN READYBORD & BACK PLATE AANGEHEG MET DIE GEPASTE GLAD - VOORSIEN & VAN P2 KABELLAS - VOORSIEN & INSTALLEER VAN 30 A HOOFBREKER - UITREIK	10,810	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN & INSTALLEER VAN GRONDDRAAD; HOUTBORD; READYBORD & BACKPLATE AANGEHEG MET DIE GEPASTE GLAD VOORSIEN & INSTALLEER VAN 20M VAN AIRDAC	10,432	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN & INSTALLEER VAN GRONDDRAAD; HOUTBORD; READYBORD & BACKPLATE AANGEHEG MET DIE GEPASTE GLAD VOORSIEN & INSTALLEER VAN 20M VAN AIRDAC	9,709	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN & INSTALLEER VAN GRONGDRAAD; HOUTBORD; READYBORD & BACKPLATE AANGEHEG MET DIE GEPASTE GLAD VOORSIEN & INSTALLEER VAN 20M VAN AIRDAC	9,052	
	THE PROPRIETOR GB ALGEMENE HERSTELWERKE	VOORSIEN EN INSTALLEER VAN READYBORDE *QTE: GB128 TN060/2019	16,961	
	THUSANO ELECTRICAL CC	50 KVA 11KV 400V TRANSFORMER	53,245	
	TIDY FILES SA (PTY) LTD	LEGAL BOX (KRAFT) REQ 1969	13,278	
	TOTAL CLIENT SERVICES LTD	LICENSE AND SERVICE FEE NOV,21 - OCT,22 *INVOICE: 4147	88,838	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SPECIALISED COMPUTER SERVICE IMIS SUPPORT MAY RFG 3355	49,649	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT APRIL 2022	49,649	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT	99,298	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT	99,298	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT	99,298	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT	99,298	
	TOTAL GEO-SPATIAL INFORMATION	ASSET REGISTER REVIEW	445,999	
	TOTAL GEO-SPATIAL INFORMATION	IMIS SUPPORT	99,298	
	TOTAL GEO-SPATIAL INFORMATION	IMIS ANNUAL LISENCE FEE 2021/2022 *INVOICE: A21073	619,565	
	TR LANDBOU STAAL	MATERIAAL VIR PALISADE ND SWARTZ RFG 3415 QUOTE: QU111368	6,665	
	TR LANDBOU STAAL	HERSTEL VAN STORM SKADE ENIGSTE VERSKAFFER WAT REAGEER	2,583	
	TRANS ORANJE DRUKKERS UPT	STRAATKAARTE - GEVOU W96179 - 18/08/17 - VERANDERING 594 X	9,528	
	TRANS ORANJE DRUKKERS UPT	LOGSHEET W112658 -12658-TRANS ORANJE VOORSIEN DIE	5,606	

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description		2022 R	2021 R
	TRUVELO MANUFACTURERS	CALIBRATION - PROLASER OR TRUVELO LIDAR *QTE: 3198 RFG:		23,878
	TRUVELO MANUFACTURERS	CALIBRATION - PROLASER OR TRUVELO LIDAR		19,714
	TURFMASTER BELLVILLE	GEARBOX FALH1300 PARTE; SLEGS BY AGENT *QTE: 606066		17,595
	TURFMASTER BELLVILLE	GEARBOX PARTE; SLEGS BY AGENTE *QTE: 606066		17,595
	TURFMASTER BELLVILLE	GEARBOX *QTE: 605989 RFG: 002615		17,595
	TURFMASTER BELLVILLE	COMPLETE GEARBOX AGENTE REQUEST:1049		17,595
	TURFMASTER BELLVILLE	PARTE SLEGS BY AGENTE UM563 RFG 2560		3,961
	TURFMASTER BELLVILLE	NUTS UM124 REKW, 213093		2,901
	UPINGTON ALTERNATORS & REWINDS	STRIP & QUOTE LABOUR TO STRIP; ASSEMBLE & TEST *PRO FORMA		18,377
	UPINGTON ALTERNATORS & REWINDS	STRIP & QUOTE REQ 1284		8,475
	UPINGTON ALTERNATORS & REWINDS	LABOUR TO STRIP ; ASSEMBLE AND TEST		9,305
	UPINGTON ALTERNATORS & REWINDS	LABOUR TO STRIP; ASSEMBLE & TEST *QTE: 2540		26,855
	UPINGTON BESPROEIINGSRAAD	POMPVERGUNNINGSGEBRUIK VIR PERIODE 1 JULIE 2021 TOT 30		8,207
	UPINGTON BESPROEIINGSRAAD	WATERHEFFING VIR PERIODE 1 JULIE 2021 TOT 30 JUNIE 2022		38,463
	UPINGTON ELECTRICAL DISTRIBUTO	5FT OPEN CHANNEL LED T8 2X24 RFG 1905		2,450
	UPINGTON ELECTRICAL DISTRIBUTO	TRAILING CABLE 16X4 EPOS AANGEHEG VAN VERSKAFFER WIE NIE		12,351
	UPINGTON HYDROBLAST	APPROVED DEVIATION: 4 AUGUST 2021 APPOINTMENT OF A SERVICE		34,500
	UPINGTON HYDROBLAST	BOSWIL VERVOER H/A UPINGTON HYDROBLAST OOPSPUIT VAN		17,250
	UPINGTON HYDROBLAST	OOPSPUIT VAN VERSTOPPINGS BY RIOOLDAMME IN LOUISVALEWEG		17,250
	UPINGTON HYDROBLAST	OOPSPUIT VAN VERSTOPPINGS BY DUIKWEG		8,050
	UPINGTON HYDROBLAST	OOPSPUIT VAN VERSTOPPING BY MICAWEG 213		17,250
	UPINGTON INDUSTRIEëL	DIENS VAN MASJIEN STRIP & QUOTE REQ 1518		2,163
	UPINGTON MOTORONDERDELE	REPAIR STARTER RFG 2819 QUOTE: 137835		2,895
	UPINGTON MOTORONDERDELE	REPAIR SPEEDO RFG 2324 QUOTE; 129250		10,485
	UPINGTON MOTORONDERDELE	REPAIR ALTERNATOR UM639 RFG-3090 (Q36963)		2,480
	UPINGTON MOTORONDERDELE	SERVICE 30000KM CXJ491NC UM763 RFG 1910		5,543
	UPINGTON MOTORONDERDELE	REPAIR STARTER UM596 RFG 1492		3,941
	UPINGTON MOTORONDERDELE	REPAIR STARTER UM513 RFG-2325 (Q36052)		6,850
	UPINGTON MOTORONDERDELE	HERSTEL VAN AGTERLIG UM616 RFG 1927		2,285
	UPINGTON MOTORONDERDELE	STRIP & QUOTE REPAIR BUMPER AND RF DOOR *QTE: 35944		9,788
	UPINGTON MOTORONDERDELE	SERVICE VOERTUIG CXJ491NC REQUEST: 1953		5,543
	UPINGTON MOTORONDERDELE	MAKE NEW HYDRAULIC PIPE REQ 1832 UM 602		3,866
	UPINGTON MOTORONDERDELE	REPAIR AIRCON (CONDENSOR ;COMPRESSOR;EXP,VALVE AND		15,652
	UPINGTON MOTORONDERDELE	HERSTEL VAN ALTERNATOR RFG-1646 (Q34464)		2,271
	UPINGTON MOTORONDERDELE	SERVICE 20000KM REQ 1512 UM771		13,977
	UPINGTON MOTORONDERDELE	REQ 1253 STRIP & QUOTE UM648		2,758
	UPINGTON MOTORONDERDELE	SERVICE 15000KM QUOTE-32782 (RFG-1130)		2,779
	UPINGTON MOTORONDERDELE	BEDIA 2PIN TEMP SENSOR UMKB26 REQ 1223		4,577
	UPINGTON MOTORONDERDELE	BOU VAN SLEUTEL VANAF SLOT		2,573
	UPINGTON TOYOTA	HANDLE; WINDOW REGULATOR MO PARTE; SLEGS BY AGENT *QTE:		2,125
	UPINGTON TOYOTA	COVER ASSY CLUTCH UM453		12,635
	UPINGTON TOYOTA	COVER ASSY CLUTCH UM453		15,974
	UPINGTON TOYOTA	GASKET KIT; ENGINE VALVE GRIND 1HZ,,HZJ79,,RHD;SOUTH AFRICA		3,779
	UPINGTON TOYOTA	HOUSING SUB ASSY UM441 SLEGS BY AGENTE		3,215
	UPINGTON TOYOTA	DRUM BRAKE HIACE		7,224
	UPINGTON TOYOTA	UM453 PARTE;SLEGS BY AGENTE		9,513
	UPINGTON TOYOTA	MIRROR ASSY INNER UM709, COVER INNER, LENS REAR LH		7,948
	UPINGTON TOYOTA	CABLE ASSY PARKING UM709		4,717
	UPINGTON TREKKERS & IMPLEMENTE	HERSTEL CLUTCH UM 600 RFG 000735		16,661
	UPINGTON TREKKERS & IMPLEMENTE	PARTE BY AGENTE UM761 RFG 1994		3,785
	UPINGTON TREKKERS & IMPLEMENTE	PARTE SLEGS BY AGENTE UM601 RFG 1470		13,234
	UPINGTON TREKKERS & IMPLEMENTE	PARTE SLEGS AGENTE UM561 RFG 1472		13,234
	UPINGTON TREKKERS & IMPLEMENTE	INSTRUMENT CLUSTER RE253085 PARTE SLEGS BY AGENTE RFG-		5,543
	UPINGTON TREKKERS & IMPLEMENTE	750 UUR DIENS REQ 1586 UM760		5,388
	UPINGTON TREKKERS & IMPLEMENTE	750 UUR DIENS UM761 REQ 1587		5,388
	UPINGTON TREKKERS & IMPLEMENTE	LIGTE SWITCH UM 505 SLEGS AGENTE		2,081
	UPINGTON TREKKERS & IMPLEMENTE	UM599 UPINGTON TREKKERS		12,192
	UPINGTON TREKKERS & IMPLEMENTE	UM760 UPINGTON TREKKERS		2,088
	UPINGTON TREKKERS & IMPLEMENTE	UM505 PARTE;SLEGS BY AGENTE		25,720
	UPINGTON TREKKERS & IMPLEMENTE	UM761 UPT TREKKERS		2,088
	UPINGTON TREKKERS & IMPLEMENTE	UM502 PARTE;SLEGS BY AGENTE		8,359
	V E C ELEKTRIES GROOTHANDELAAR	RIKEN DOL 7,5KW 220V 10-16A REQUEST : 1408 EPOS AANGEHEG,,,SOWEL AS OPVOLG EPOS		4,959
	V E C ELEKTRIES GROOTHANDELAAR	ELECTRICAL CABLES QTE: 4060 GOEDGEKEURDE AFWYKINGSBRIEF		81,443
	V E C ELEKTRIES GROOTHANDELAAR	NEXT SOLAR PANEL 455W CANADIAN		37,007
	V E C ELEKTRIES GROOTHANDELAAR	CUT H/WIRE 16,0		27,119
	VACUUM INDUSTRIAL SYSTEMS	JURON PN45 GASKET KIT - 17J2000000 *QTE: VIS2022048-AO		3,388
	VAN ELLEWEE FAMILIE TRUST	HUUR VAN TORING SPASIE VIR ELEKTRONIESE NETWERK		21,693
	VAN'S MOTORS UPINGTON CC	TIMING BELT KIT (TIMING BELT IDLER & TENSIONER) Z9999923050		2,406
	VAN'S MOTORS UPINGTON CC	BRAKE PAD FR ELANTRA 581012HA10		3,201
	VARIPRINT SYSTEMS CC	HEAVY MOTOR VEHICLE CODE 1 C1 & C BOOKS		10,635
	VDM CONTROL SOLUTIONS (PTY) LT	HERSTELWERK DEUR VDM - SOLE SUPPLIER RFG-2335 (QVQ22/194)		29,843
	VOLTEX UPINGTON	STONE STAMCOR FERRULE CRIMPING COPPER 16MM FS0060		26,792
	VOLTEX UPINGTON	TRAILING 6,0MM2X4 ORA CU NITRILE 600/1000V		8,303
	VOLTEX UPINGTON	HI BAY 150W G2W REQUEST : 1410 EPOS AANGEHEG		3,396

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2022

Note	Description		2022 R	2021 R
	VOLTEX UPINGTON	WACO FITTING VAPOUR PROOF EMPTY BODY F7258H FOR 2X5FT LED		2,739
	VOX TELECOMMUNICATIONS (PTY) LTD	BELLS 16,00NN2 X3 CU PVC PVC SWA PVC FR BLK/RED 600/1000V		3,200
	VOX TELECOMMUNICATIONS (PTY) LTD	MAINS 35,00MM2 X4 CU PVC PVC SWA PVC FR BLK/RED 600/1000V		15,030
	VOX TELECOMMUNICATIONS (PTY) LTD	LS METASOL CONTRACTOR MC-18B 18A 7,5KW 24V 3P 1346000900		3,134
	VOX TELECOMMUNICATIONS (PTY) LTD	EDCO18/IS/AM/S 15KW 400V S-D STARTER+ISOL+AMM ORANGE		7,227
	WALKER INDUSTRIA	HERSTELWERK REQUEST: 2652 QTE: 30Q02824		3,963
	WALKER INDUSTRIA	TITAN ATF 5500 PARTE SLEGS BY AGENTE RFG-3154 (30Q02949)		3,108
	WALKER INDUSTRIA	PARTE BY AGENTE UM705 RFG1995		3,392
	WALKER INDUSTRIA	OORBOU VAN ENGINE RFG-2158 (30Q02688) STRIP & QUOTE		59,741
	WALKER INDUSTRIA	HERSTEL VAN BRIEKE EN DIENS VAN VOERTUIG RFG-2154		42,581
	WALKER INDUSTRIA	VERVANG SUSPENSIE PARTE V BELTS EN HERSTEL BRIEKE RFG-		152,170
	WALKER INDUSTRIA	ASSEMBLE AND INSTALL ENGINE REPLACE BRAKE DRUMS AND		155,926
	WALKER INDUSTRIA	HERSTEL VAN AGTERBRIEKE STRIP & QUOTE UM 734		4,482
	WALKER INDUSTRIA	DOEN VAN 135000 KM DIENS UM745 RFG-2099 (30A09553)		7,749
	WALKER INDUSTRIA	OLIE SLEGS BY AGENTE - TITAL ATF 550 20LT RFG-2275 (30Q02714)		3,038
	WALKER INDUSTRIA	TITAN ATF 5500 20L SLEGS BY AGENTE RFG-2190 (30Q02715)		3,038
	WALKER INDUSTRIA	HERSTEL VAN HIDROULIESE PYP UM479 RFG-2155(30Q02278)		5,175
	WALKER INDUSTRIA	HERSTEL VAN HIDROULIESE PYPE UM609 RFG-2156 (30A09620)		9,258
	WALKER INDUSTRIA	HERSTEL VAN BRIEKE UM541 RFG-2101 (30Q02276)		7,183
	WALKER INDUSTRIA	HERSTEL VAN AGTERBRIEKE UM734 RFG-2100 (30Q02258)		4,482
	WALKER INDUSTRIA	REPAIR HANDBRAKE VAL STRIP & QUOTE REQUEST: 1481		2,131
	WALKER INDUSTRIA	PARTE AGENTE REQ 1570 UM705		5,251
	WALKER INDUSTRIA	UM541 VERVANG DIFF PINION SEAL STRIP & QUOTE		21,315
	WALKER INDUSTRIA	UM606 VERVANG VAN UITGOOI KRAAN STRIP & QUOTE		23,807
	WALKER INDUSTRIA	UM607 WALKER INDUSTRIA STRIP & QUOTE		24,771
	WALKER INDUSTRIA	KB24 WALKER INDUSTRIA		16,227
	WALKER INDUSTRIA	UM453 IVECO		2,307
	WALKER INDUSTRIA	UM513 HERSTEL VAN HIDROULIESE POMP OP VACUUM SISTEEM		22,084
	WALKER INDUSTRIA	UM398 WALKER INDUSTRIA 30Q03125		4,294
	WALKER INDUSTRIA	STRIP & QUOTE HERSTEL VAN HIDROULIESE PYP *QTE: 30Q02979		2,530
	WALKER INDUSTRIA	UM50 *QTE: 30Q02950 OLIE; SLEGS BY AGENTE		3,108
	WALKER INDUSTRIA	UM50 OLIE; SLEGS BY AGENTE *QTE: 30Q02951		3,108
	WALKER MIDAS	DIENS VAN MASJIEN STRIP & QUOTE RFG 2559		8,955
	WALKER MIDAS	DIAGNOSE MASJIEN VIR TROKKE GOEDGEKEURDE AFWYKING QUOTE: 10Q74774		52,670
	WALKER MIDAS	CVJ VW GOLF 1,1-1,6 REQUEST: 1282 QTE: 10Q74488		2,133
	WALKER MIDAS	M428S WCK LEYLAND REQUEST: 1216 QTE: 10Q74481		4,264
	WALKER MIDAS	FRAM FILTER OIL REQUEST: 1380 QTE: 10Q74458		2,242
	WALKER MIDAS	GEREEDSKAP VIR WATERVERSPREIDING RFG 2389 ENIGSTE		16,891
	WALKER MIDAS	CARBURATOR KIT REQUEST: 1271 QTE:10Q74472		3,459
	WALKER MIDAS	VERVANG VAN LEMME; SERVICE UM150 RFG 2555		8,223
	WALKER MIDAS	PADLOCK BRASS K/A 40 REQUEST: 1231 QTE: 10Q73873		2,517
	WALKER MIDAS	HEAD SET 1HZ SET *QTE: 10Q72519		2,172
	WALKER MIDAS	REQ 1413 UM470 STRIP & QUOTE		2,592
	WALKER MIDAS	STL NYLON LINE *QTE: 10Q72005		2,557
	WALKER MIDAS	REPAIR SLIDES UM608		144,034
	WALKER MIDAS	W/BRG KIT REAR		2,814
	WALKER MIDAS	HERSTEL BANTAM LDW MET REG,BTM116NC SOOS DEUR		28,888
	WALKER MIDAS	RAD TESTER M060421007		2,128
	WALKER MIDAS	SERVICE REPAIR : LABOUR 1 UM492 REKW, 188774		5,427
	WALKER MIDAS	RADIATOR AL TOYOTA HILUX UM709		2,128
	WALKER MIDAS	LABOUR *QTE: 24F00111		2,889
	WESNO VERWE BK	DEKROLITE MASONRY SPEC/M		29,498
	WESNO VERWE BK	VERF VIR PABALELLO BIBLIOTEEK REQ 1643		5,878
	WESNO VERWE BK	TRAFFIC PAINT WHITE 20L (SABS) *QTE: 124546		27,640
	WESSELS EN SMITH INGELYF TRUST	DKM & MULTI MINDS BK/RIVER RIDGE TOURISM & MR D WALKER REGSWERK REQ 1722		6,048
	WINDEED SYSTEMS	WINDEED S37032		2,071
	WINDEED SYSTEMS	41 DO PROPERTY SEARCHES @ R 20,85 PER SEARCH		2,095
	WINDEED SYSTEMS	14 X PROPERTY SEARCHES		2,328
	WINDEED SYSTEMS	WINDEED SYSTEMS FOR DEED SEARCHES, TAX INVOICE 863258 25		3,534
	WINDEED SYSTEMS	WINDEED OCTOBER REQ 1451		2,485
	WINDEED SYSTEMS	SEP 2021 REQ 1333		3,320
	WOLTERS KLUWER AUDIT RISK AND	TEAMMATE ANNUAL MAINTENANCE LICENSE		29,019
	WORK DYNAMICS	COGSTA COMPETENCY ASSESSMENT RFG 3351		14,575
	WORKSHOP ELECTRONICS CC	SUPPLY NEW WECC 50 CONTROL CABINET WITH 19 INCH DISPLAY;		193,850
	ZELCO MOTORS	SERVICE VAN VOERTUIG UM498 - AGENT VAN VOERTUIG RFG-2453		16,197
	ZENITH MINING & INDUSTRIAL SUP	VOERTUIG		4,193
				51,522,872

Note	Description	2022 R	2021 R
37.09	**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

Reconciliation of fruitless and wasteful expenditure:

	2022 R	2021 R
Opening balance	-	-
Fruitless and wasteful expenditure current year	2,155,053	-
Written Off by Council	-	-
Fruitless and wasteful expenditure awaiting further action	**2,155,053**	**-**
The closing balance consist of:		
The closing balance consist of fruitless and wasteful expenditure for 2021/2022	**2,155,053**	

Incident	Disciplinary steps/criminal proceedings	2022 R	2021 R
Interest on late payment of creditors	*The fruitless and wasteful expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	2,155,053	-
		2,155,053	**-**

37.10 Unauthorised

Reconciliation of unauthorised expenditure:

	2022 R	2021 R
Opening Balance	81,826,295	30,008,516
The opening balance consist of unauthorised expenditure of 2019/2020	30,008,516	30,008,516
The opening balance consist of unauthorised expenditure of 2020/2021	51,817,779	-
Unauthorised expenditure current year	74,301,068	51,817,779
Written Off by Council	-	-
Unauthorised expenditure awaiting authorisation/Condonement	**156,127,363**	**81,826,295**
The closing balance consist of:		
The closing balance consist of unauthorised expenditure for 2019/2020	30,008,516	30,008,516
The closing balance consist of unauthorised expenditure for 2020/2021	51,817,779	51,817,779
The closing balance consist of unauthorised expenditure for 2021/2022	74,301,068	-
Unauthorised expenditure awaiting authorisation/Condonement	**156,127,363**	**81,826,295**

Incident	Disciplinary steps/criminal proceedings	2022 R	2021 R
Over Expenditure of Capital Votes for Donations received from COGHSTA not budgeted for	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures 80*	34,784,322	-
Over Expenditure on Bulk Purchases from Eskom	*Committee for investigation, which is the same as Section 80 of the Structures 80*	8,180,402	-
Over Expenditure of Internal Machine Hire (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	12,475,080	-
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, which is the same as Section 80 of the Structures 80*	36,859,989	36,859,989
Impairment Loss on Assets (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	921,412	921,412
Loss on Sale of Assets (including non-cash items and excluding gains on sale of assets)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures 80*	37,242	37,242
Impairment Loss on Receivables (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	37,371,264	21,035,578
Over Expenditure on Provisions for Post-Retirement Benefits. (non-cash)	*The unauthorised expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures 80*	12,931,650	12,931,650

Note	Description	2022 R	2021 R
	Over Expenditure on Depreciation and Amortisation (non-cash) — *Committee for investigation, which is the same as Section 80 of the Structures 80*	12,566,002	10,040,424
		156,127,363	**81,826,295**

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

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

37.11 B-BBEE Performance

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

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

37.12 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 Travel and Subsistence Policy

38 RELATED PARTIES

38.01 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 2022	**Rates**	**Services charges & Other levies**	**Total 30 June 2022**
Services rendered to related parties:			
Councillors	35,786	136,025	171,811
Municipal Manager & Sect 57 appointments	62,486	148,922	211,408
	98,272	**284,947**	**383,219**

30 June 2021	**Rates**	**Services charges & Other levies**	**Total 30 June 2021**
Services rendered to related parties:			
Councillors	40,307	151,985	192,292
Municipal Manager & Sect 57 appointments	52,800	136,425	189,225
	93,107	**288,410**	**381,517**

Note	Description	2022 R	2021 R

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

Related party transactions

The following business

Company's Name	Councillor / Employee	2022 R	2021 R
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.	-	-
J C Guarding Security Services (Pty) Ltd	J Andrews, Owner of JC Guarding Securities Services (Pty) Ltd is the daughter in law W C J Andrews (Chief: Traffic Services)	-	722,020
Mbonjwa and Sons Trade (Pty) Ltd	S Mbonjwa, Owner of Mbonjwa and Sons Trade (Pty) Ltd is the husband of E Mbonjwa (Intern: Finance)	37,825	34,088
SKA Construction (Pty) Ltd	E Janda, Owner of SKA Construction (Pty) Ltd is the husband of A Janda (Communication Officer)	-	7,590
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)	-	15,514
P A Stationers (Pty) Ltd	Director of P A Stationers (Pty) Ltd, is the wife of A D Snyders (Head: Security)	-	101,503
Plastic Packaging (Pty) Ltd	Non-Executive Director of Plastic Packaging (Pty) Ltd, is the wife of C Mouton (Snr IT Technician: Hardware)	110,101	72,426
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.	-	19,500
Mier Kgalagadi Enterprise	Director of Mier Kgalagadi Enterprise, is the wife of J Mienies (Manager: Technical Services).	246,520	-
The Proprietor G B Algemene Herstelwerke	Owner of The Proprietor G B Algemene Herstelwerke, is the brother of R Britz (Accountant: BTO).	261,213	360,012
		655,659	**1,332,654**

An amount of R 360 012 was not disclosed for the 2020/2021 financial year for The Proprietor G B Algemene Herstelwerke. An correction was made by including the mentioned amount in the disclosure note. The amount previously disclosed was R 972 642 and the revised disclosure note for 2020/2021 is R 1 332 654.

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

38.02 Related Party Loans

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

39 CAPITAL COMMITMENTS

	2022 R	2021 R
Commitments in Respect of Capital Expenditure:		
Approved and Contracted for -	**93,981,694**	**109,718,858**
Infrastructure	93,969,139	96,197,111
Community	-	25,636
Land and Buildings	12,555	13,496,111
This expenditure will be financed from:		
Approved and Contracted for -	**93,981,694**	**109,718,858**
Government Grants	84,349,298	87,389,947
Own Resources	9,632,396	22,328,911

Above amounts are excluding of VAT.

Note	Description	2022 R	2021 R
40	**CONTINGENT**	**2022**	**2021**
		900,445	**20,000**
	Dawid Kruiper Municipality / H E Pretorius	**24,238**	**-**
	Claim against the Municipality for motor vehicle accident . The outcome of the case is still uncertain.		
	Dawid Kruiper Municipality / Niingo Steel & Carpentry CC	**781,017**	**-**
	Claim against the Municipality for motor vehicle accident . The outcome of the case is still uncertain.		
	Dawid Kruiper Municipality / A S Links	**-**	**20,000**
	Claim against the Municipality for vehicle accident. No further action or correspondence was received.		
	Dawid Kruiper Municipality / A Williams	**95,190**	**-**
	Claim against the Municipality for motor vehicle accident . The outcome of the case is still uncertain.		
	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.		
41	**CONTINGENT ASSET**	**1,022,806**	**6,312,806**
	Cape Town Community Housing Company	**-**	**5,290,000**
	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	**1,000,000**	**1,000,000**
	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	**22,806**	**22,806**
	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.		
42	**COMPARISON WITH THE BUDGET**		
	The municipality's actual financial performance compared with the approved budgeted is set out in the budget comparison sheets.		

Note	Description	2022 R	2021 R
43	**DISTRIBUTION LOSSES:**		
43.01	**Electricity**		

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

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

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

A total of 183 870 194 (2021: 192 989 191) kWh were purchased and a total of 165 910 213 (2021: 175 702 460) kWh were sold. Therefore a distribution loss of 17 959 981 (2021: 17 286 731) kWh or 9.77% (2021: 8.96%), which is below the norm of 10% set by National Treasury, was incurred by Dawid Kruiper Municipality for the period from 1 July 2021 to 30 June 2022. The value of these losses at cost price amounts to R 24 241 641 (2021: R 19 706 873).

43.02 Water

A total of 16 222 197 (2021: 16 877 313) kl of water were produced and a total of 8 704 795 (2021: 8 988 588) kl of water were sold. Resulting in a water distribution loss of 7 517 401 (2021: 7 888 725) kl. This amount consist of technical losses of 6 406 374 (2021: 5 357 128) kl and non-technical losses of 1 111 028 (2021: 2 531 597) kl. The value of these losses at cost price amounts to R 21 123 900 (2021: R 18 446 093).

44 STATUTORY RECEIVABLES

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

	2022 R	2021 R
Taxes		
Vat Receivables	4,889,880	1,215,113
Receivables from Non-Exchange Transactions	**46,406,269**	**39,035,410**
Rates	39,841,794	31,558,661
Fines	6,564,475	7,476,750
Total Statutory Receivables (before provision)	**51,296,149**	**40,250,523**
Less: Provision for Debt Impairment	(33,272,481)	(26,343,286)
Total Statutory Receivables (after provision)	**18,023,668**	**13,907,237**

Statutory Receivables

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

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

Rates: Ageing

	2022 R	2021 R
Current (0 - 30 days)	7,711,379	6,784,693
31 - 60 Days	1,148,038	942,059
61 - 90 Days	901,444	730,877
91 - 120 Days	818,364	589,776
+ 120 Days	29,262,569	22,204,271
Total	**39,841,794**	**31,251,677**

Reconciliation of Provision for Debt Impairment

	2022 R	2021 R
Balance at the Beginning of the year	26,343,286	22,177,137
Contribution to provision	-	4,166,150
Reversal of provision	6,929,195	-
Balance at the end of the year	**33,272,481**	**26,343,286**

Note	Description	2022 R	2021 R
	Interest Received from Statutory Receivables		
	Taxes	-	-
	Receivables from Non-Exchange Transactions	991,626	652,885
	Total	**991,626**	**652,885**

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 aligns 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.

45 PRINCIPAL - AGENT ARRANGEMENTS

45.1 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 for agency activities

	2022 R	2021 R
Commission	3,430,589	2,968,661
Total Compensation	**3,430,589**	**2,968,661**

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 such.

45.2 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 M Mouton
J Mamogie
A Olyn
G Smith
W Cloete
M Iqbal
R I I Bok
C van Wyk
C Koper
R M Vilander
A M Omar
A N Bok

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

Compensation paid for agency activities

	2022 R	2021 R
Commission	10,592	10,744
Total Compensation	**10,592**	**10,744**

Note	Description	2022 R	2021 R

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

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

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

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

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

Compensation paid

Commission	1,331,313	1,356,542
Total Compensation	**1,331,313**	**1,356,542**

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

Computers	69,904	69,904
Printers	24,856	24,856
Water handhelds	239,151	239,151
	333,911	**333,911**

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

Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with 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:

Compensation paid for agency activities

EasyPay	456,439	518,586
Post Office	9,732	34,593
Total Compensation Paid	**466,171**	**553,179**

45.3 Agent in arrangement

Dawid Kruiper Municipality is the Agent in the Principal-Agent arrangement with Department of Transport.

Note	Description	2022 R	2021 R

Dawid Kruiper Municipality received licence fees, RTMC transaction fees and Prodiba fees on behalf of the Department of Transport.

Compensation received for agency activities

	2022 R	2021 R
Commission Received	504,720	593,908
Total Compensation Received	**504,720**	**593,908**

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 2022:

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	5,624,277	(580,428)	(3,949,964)	1,093,885	Agency fee to the the amount of R 644 961.10 paid in July 2022. Remaining amount is outstanding.
	5,624,277	**(580,428)**	**(3,949,964)**	**1,093,885**	

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

Principal Name	Total Agency funds received	Minus Direct Payment	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
Department of Transport	6,440,253	-	(682,994)	(5,077,074)	680,185	Agency Fee paid 23rd August 2021
	6,440,253	**-**	**(682,994)**	**(5,077,074)**	**680,185**	

Resources under custodianship at year-end

1 x Scanner
12 x Computer Screens
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.

Compensation received for agency activities

	2022 R	2021 R
Commission Received	646,442	673,177
Total Compensation Received	**646,442**	**673,177**

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

Reconciliation of Agency Funds and Disbursements as at 30 June 2022:

Note	Description	2022 R	2021 R

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	3,600	(207)	(3,110)	283	Salary Creditor paid on 7 July 2022
African Life Insurance Co	1,949,154	(55,941)	(1,693,750)	199,463	Salary Creditor paid on 7 July 2022
ANC	7,200	-	(6,600)	600	Salary Creditor paid on 7 July 2022
AVBOB	1,860,600	(53,399)	(1,662,009)	145,192	Salary Creditor paid on 7 July 2022
Becker Bergh & More Ing.	92,700	(5,330)	(76,719)	10,651	Salary Creditor paid on 7 July 2022
Capital Alliance Life	205,469	(11,814)	(173,560)	20,095	Salary Creditor paid on 7 July 2022
CC Tacers	3,600	(207)	(3,110)	283	Salary Creditor paid on 7 July 2022
Channel Life	5,966	(171)	(5,364)	431	Salary Creditor paid on 7 July 2022
Christo Dippenaar Attorneys	2,400	(138)	(2,073)	189	Salary Creditor paid on 7 July 2022
Duvenhage Becker & Claasen Ing	8,000	-	(7,600)	400	Salary Creditor paid on 7 July 2022
Group Schemes Hyphen	6,459,650	-	(5,923,944)	535,706	Salary Creditor paid on 7 July 2022
IDP Trading Services (Pty) Ltd	2,700	(155)	(2,545)	-	Salary Creditor paid on 7 July 2022
JR Bester & Associates Inc	1,800	(104)	(1,696)	-	Salary Creditor paid on 7 July 2022
Lange, Carr & Wessels Inc	36,700	(2,110)	(31,150)	3,440	Salary Creditor paid on 7 July 2022
Letsatsi Finance and Loan	2,744,677	(27,447)	(2,461,467)	255,763	Salary Creditor paid on 7 July 2022
Louw Kotze & Van Zyl Attorneys	38,161	(2,194)	(33,658)	2,309	Salary Creditor paid on 7 July 2022
Mafori Credit Services (Pty) Ltd	2,709,619	(18,794)	(2,421,945)	268,880	Salary Creditor paid on 7 July 2022
Malan & Vennote	130,600	(7,510)	(112,676)	10,414	Salary Creditor paid on 7 July 2022
Metropolitan Life	3,868,827	(111,035)	(3,415,728)	342,064	Salary Creditor paid on 7 July 2022
MM Marais Muller	4,200	(242)	(3,629)	330	Salary Creditor paid on 7 July 2022
Momentum Life	2,889	-	(2,648)	241	Salary Creditor paid on 7 July 2022
Motlanthe Attorneys	1,000	(58)	(942)	-	Salary Creditor paid on 7 July 2022
Munnik Basson Dagama Inc	3,600	(207)	(3,110)	283	Salary Creditor paid on 7 July 2022
Myburgh & Jordaan Attorneys	2,400	(138)	(2,074)	189	Salary Creditor paid on 7 July 2022

Note	Description				2022 R	2021 R
	Old Mutual	24,487	(703)	(21,721)	2,063	Salary Creditor paid on 7 July 2022
	Old Mutual Group	3,533,186	(203,158)	(3,049,584)	280,444	Salary Creditor paid on 7 July 2022
	Rentmeester	9,011	(259)	(8,080)	672	Salary Creditor paid on 7 July 2022
	Sanlam	2,962,876	(85,035)	(2,630,975)	246,866	Salary Creditor paid on 7 July 2022
	SD Coetzee Incorporated	1,800	(104)	(1,555)	141	Salary Creditor paid on 7 July 2022
	Smart Advance Property	4,603,088	(115,077)	(3,956,600)	531,411	Salary Creditor paid on 7 July 2022
	STKL Financial Services	654,733	(32,737)	(576,438)	45,558	Salary Creditor paid on 7 July 2022
	Symington & De Kok	6,000	(345)	(5,184)	471	Salary Creditor paid on 7 July 2022
	Taylor & Nagel Attorneys	46,170	(2,655)	(42,054)	1,461	Salary Creditor paid on 7 July 2022
	The Best Funeral Society (Pty) Ltd	137,857	(3,956)	(121,398)	12,503	Salary Creditor paid on 7 July 2022
	Wessels & Smith Incorporated	37,900	(2,179)	(33,364)	2,357	Salary Creditor paid on 7 July 2022
		32,162,620	**(743,409)**	**(28,498,060)**	**2,921,152**	

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	3,600	(207)	(3,110)	283	Salary Creditor paid on 9 July 2021
Adrie van der Walt Inc	3,900	(224)	(3,676)	-	
African Life Insurance Co	2,450,461	(70,428)	(2,220,222)	159,810	Salary Creditor paid on 9 July 2021
ANC	12,632	(257)	(11,775)	600	
AVBOB	2,302,896	(66,182)	(2,072,165)	164,550	Salary Creditor paid on 9 July 2021
Becker Bergh & More Ing.	68,550	(3,942)	(59,849)	4,760	Salary Creditor paid on 9 July 2021
Bouwer & Kie Attorneys	150	(9)	(141)	-	
Capital Alliance Life	215,232	(12,376)	(187,496)	15,360	Salary Creditor paid on 9 July 2021
CC Tacers	3,600	(207)	(3,110)	283	Salary Creditor paid on 9 July 2021
Channel Life	6,927	(217)	(6,080)	630	Salary Creditor paid on 9 July 2021
Christo Dippenaar Attorneys	1,800	(104)	(1,508)	189	Salary Creditor paid on 9 July 2021
Duvenhage Becker & Claasen Ing	74,409	(4,279)	(69,330)	800	Salary Creditor paid on 9 July 2021
Group Schemes Hyphen	4,573,635	(262,988)	(3,831,311)	479,336	Salary Creditor paid on 9 July 2021

Note	Description	2022 R	2021 R

IDP Trading Services (Pty) Ltd	3,600	(207)	(3,110)	283	Salary Creditor paid on 9 July 2021
JR Bester & Associates	16,200	(932)	(15,269)	-	
Landau Attorneys	1,883	(108)	(1,775)	-	
Lange, Carr & Wessels Inc	42,050	(2,418)	(37,286)	2,346	Salary Creditor paid on 9 July 2021
Letsatsi Finance and Loan	3,509,836	(35,099)	(3,251,753)	222,984	
Louw Kotze & Van Zyl Attorneys	32,650	(1,877)	(27,945)	2,828	Salary Creditor paid on 9 July 2021
(Pty) Ltd	3,655,446	(41,697)	(3,393,135)	220,614	paid on 9 July 2021
Malan & Vennote	145,400	(8,356)	(124,294)	12,750	Salary Creditor paid on 9 July 2021
Metropolitan Life	3,655,557	(105,055)	(3,270,707)	279,795	paid on 9 July 2021
MM Marais Muller	4,200	(242)	(3,629)	330	Salary Creditor paid on 9 July 2021
Momentum Life	2,700	(78)	(2,397)	225	Salary Creditor paid on 9 July 2021
Motlanthe Attorneys	1,200	(69)	(1,037)	94	Salary Creditor paid on 9 July 2021
Munnik Basson Dagama Inc	3,600	(207)	(3,110)	283	Salary Creditor paid on 9 July 2021
Myburgh & Jordaan Attorneys	2,400	(138)	(2,074)	189	Salary Creditor paid on 9 July 2021
Old Mutual	52,344	(1,504)	(48,082)	2,758	Salary Creditor paid on 9 July 2021
Rentmeester	17,716	(509)	(16,151)	1,055	Salary Creditor paid on 9 July 2021
Sanlam	2,325,189	(66,816)	(2,025,461)	232,912	Salary Creditor paid on 9 July 2021
SD Coetzee Incorporated	8,000	(460)	(7,257)	283	Salary Creditor paid on 9 July 2021
STKL Financial Services	1,446,892	(72,683)	(1,300,229)	73,979	Salary Creditor paid on 9 July 2021
Symington & De Kok	6,000	(345)	(5,184)	471	Salary Creditor paid on 9 July 2021
Taylor & Nagel Attorneys	80,600	(4,635)	(69,368)	6,597	Salary Creditor paid on 9 July 2021
The Best Funeral Society (Pty) Ltd	197,523	(5,677)	(182,438)	9,408	Salary Creditor paid on 9 July 2021
Wessels & Smith Incorporated	63,000	(3,623)	(55,513)	3,864	Salary Creditor paid on 9 July 2021
	24,991,777	**(774,154)**	**(22,316,976)**	**1,900,648**	

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

46 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

Item	Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Total
Segment Revenue						
Property rates	123,087,069	-	-	-	-	123,087,069

Note	Description					2022 R	2021 R
	Service charges	13,896,989	-	-	476,878,664	-	490,775,653
	Rental of facilities and equipment	4,372,069	979,588	273,382	-	-	5,625,040
	Interest earned - external investments	946,452	-	-	-	-	946,452
	Interest earned - outstanding receivables	5,187,427	-	-	-	-	5,187,427
	Fines	399,245	3,294,862	-	212,961	-	3,907,068
	Licences and permits	83	1,875,275	64,142	-	-	1,939,500
	Agency services	-	2,091,224	-	-	-	2,091,224
	Transfers and Subsidies	140,933,052	3,829,865	24,730,063	97,872,371	-	267,365,352
	Other revenue	1,447,741	1,588,531	7,608,150	1,892,220	2,113	12,538,755
	Gains	101,565,231	-	-	-	-	101,565,231
	Total Segment Revenue	**391,835,359**	**13,659,345**	**32,675,738**	**576,856,217**	**2,113**	**1,015,028,772**
	Segment Expenses						
	Employee related costs	145,697,505	81,392,598	24,711,832	86,873,625	3,712,692	342,388,252
	Remuneration of councillors	12,262,214	-	-	-	-	12,262,214
	Debt impairment	41,581,226	(1,003,080)		-	-	40,578,146
	Depreciation and asset impairment	12,978,195	4,336,479	26,314,944	47,751,016	49,360	91,429,993
	Finance Charges	2,155,053	-	2,625,706	6,697,365	-	11,478,124
	Bulk purchases	-	-	-	248,180,402	-	248,180,402
	Other materials	12,872,907	1,185,277	766,374	18,988,151	2,072	33,814,781
	Contracted services	14,677,997	131,287	365,665	5,277,172	-	20,452,121
	Transfers and grants	301,807	9,861	-	139,597	-	451,265
	Other expenditure	30,338,303	4,439,510	413,979	9,060,335	10,000	44,262,126
	Losses	(3,203,335)	1,721,837	1,791,080	8,654,452	-	8,964,033
	Total Segment Expenses	**269,661,872**	**92,213,768**	**56,989,579**	**431,622,114**	**3,774,124**	**854,261,457**
	Surplus / (Deficit) for the year before taxation	**122,173,487**	**(78,554,422)**	**(24,313,841)**	**145,234,103**	**(3,772,011)**	**160,767,315**
	Taxation	**-**	**-**	**-**	**-**	**-**	**-**
	Surplus / (Deficit) for the year	**122,173,487**	**(78,554,422)**	**(24,313,841)**	**145,234,103**	**(3,772,011)**	**160,767,315**

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 assets 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.

47 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE PER GFS FOR THE YEAR ENDED 30 JUNE 2022

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	-	51,629,881	-	(51,629,881)
Finance and Administration	290,270,128	175,613,106	63,187,340	177,844,362
Internal Audit	-	4,040,995	-	(4,040,995)
Community & Social Services	4,094,272	10,780,185	(266,894)	(6,952,808)
Sport & Recreation	691,428	34,468,250	(1,413,473)	(35,190,295)
Public Safety	8,023,645	40,978,780	961,611	(31,993,524)
Housing	850,000	5,267,796	-	(4,417,796)
Planning and Development	32,675,738	12,186,830	(103,492)	20,385,415
Road Transport	-	43,011,668	(1,687,587)	(44,699,256)
Energy Sources	357,055,919	293,230,545	(3,027,356)	60,798,018
Water Management	104,106,989	64,288,004	(3,383,343)	36,435,642

Note	Description			2022 R	2021 R
	Waste Water Management	74,659,299	34,319,970	(2,186,256)	38,153,073
	Waste Management	41,034,010	31,129,143	(57,497)	9,847,370
	Other	2,113	3,774,124	-	(3,772,011)
	Total	**913,463,541**	**804,719,278**	**52,023,052**	**160,767,315**

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

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	522,425	59,684,236	-	(59,161,811)
Finance and Administration	236,350,728	171,465,624	15,768,060	80,653,164
Internal Audit	-	3,780,346	-	(3,780,346)
Community & Social Services	4,140,724	10,865,345	-	(6,724,620)
Sport & Recreation	635,950	39,082,792	(14,450)	(38,461,293)
Public Safety	8,233,745	41,847,477	2,406,566	(31,207,165)
Housing	6,287	5,245,193	-	(5,238,906)
Planning and Development	28,696,165	11,045,339	-	17,650,827
Road Transport	6,257,433	41,017,905	(114,131)	(34,874,603)
Energy Sources	329,800,095	263,112,800	(463,399)	66,223,896
Water Management	71,780,402	61,317,456	(602,493)	9,860,453
Waste Water Management	43,113,048	32,114,498	(114,714)	10,883,836
Waste Management	37,033,418	29,833,007	-	7,200,411
Other	-	2,711,766	-	(2,711,766)
Total	**766,570,420**	**773,123,784**	**16,865,440**	**10,312,076**

48 SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2022

Segment	Approved Adjustment Budget	Actual Expenditure	Variance	% Spent	Reason Deviation
Executive & Council	40,000	-	40,000		Capital projects not completed
Finance and Administration	21,570,685	10,561,462	11,009,223	49%	Capital projects not completed
Internal Audit	6,000	-	6,000	0%	Capital projects not completed
Community & Social Services	744,500	68,702	675,798	9%	Capital projects not completed
Sport & Recreation	728,463	568,300	160,163	78%	Capital projects not completed
Public Safety	359,309	245,303	114,007	68%	Capital projects not completed
Housing	8,000	-	8,000	0%	Capital projects not completed
Planning and Development	21,719,815	20,016,620	1,703,195	92%	Capital projects not completed
Road Transport	3,114,620	20,064,856	(16,950,236)	644%	Capital expenditure from DPW not budgeted for
Energy Sources	28,977,594	27,837,951	1,139,643	96%	Capital projects not completed
Water Management	21,295,393	20,889,006	406,388	98%	Capital expenditure from DPW not budgeted for
Waste Water Management	51,555,801	69,588,202	(18,032,401)	135%	Capital expenditure from DPW not budgeted for
Waste Management	110,000	-	110,000	0%	Capital projects not completed
Other	1,500	-	1,500	0%	Capital projects not completed
Total	**150,231,680**	**169,840,402**	**(19,608,722)**	**113%**	**-12%**

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

Segment	Approved Adjustment Budget	Actual Expenditure	Unspent / (Overspent)	% Spent

Note	Description			2022 R	2021 R
	Executive & Council	-	-	-	
	Finance and Administration	21,950,339	19,433,868	2,516,471	89%
	Community & Social Services	578,612	208,778	369,834	36%
	Sport & Recreation	43,478	89,475	(45,997)	206%
	Public Safety	208,002	165,739	42,263	-100%
	Planning and Development	15,207,231	12,735,209	2,472,022	84%
	Road Transport	3,047,888	6,229,663	(3,181,775)	204%
	Energy Sources	23,664,909	19,878,412	3,786,497	84%
	Water Management	11,980,652	13,557,970	(1,577,318)	113%
	Waste Water Management	30,576,716	14,897,007	15,679,709	49%
	Total	**107,257,827**	**87,196,120**	**20,061,707**	**81%**

49 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.

49.01 ***Foreign Exchange Currency Risk***

The Municipality does not engage in foreign currency transactions.

49.02 ***Price Risk***

the Municipality is not exposed to price risk

49.03 ***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:

	2022 R	2021 R
1% (2020 - 1%) Increase in interest rates	(742,016)	(554,291)
0.5% (2020 - 0.5%) Decrease in interest rates	371,008	277,146

49.04 ***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

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.

	2022	2022	2021	2021
The provision for bad debts could be allocated between the different classes of debtors as follows:	***%***	***R***	***%***	***R***
Non-Exchange Receivables				
Rates	19.68%	(33,272,481)	20.50%	(26,343,286)
Exchange Receivables				
Service Charges	80.32%	(135,791,546)	79.50%	(102,142,595)
	100.00%	(169,064,027)	100.00%	(128,485,881)

Bad debts written off per debtor class:

Non-Exchange Receivables				
Fines	81.85%	4,077,180	57.73%	6,188,899
Exchange and Non-Exchange Receivables				
Rates and Service Charges	18.15%	904,106	42.27%	4,531,019
	100.00%	4,981,286	100.00%	10,719,918

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:	2022 R	2021 R
Trade Receivables from Exchange Transactions	86,862,594	68,896,455
Trade Receivables from Non-Exchange Transactions	18,023,668	13,907,237
Operating Lease Asset	40,101	105,186
Cash and Cash Equivalents	14,319,597	26,724,371
	119,245,959	109,633,249

49.05 ***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
2022	205,870,495	51,457,682	21,069,967	-
Non-Current Borrowings	15,993,504	51,457,682	21,069,967	-
Trade and Other Payables from Exchange Transactions	169,268,184	-	-	-
Consumer Deposits	16,786,819	-	-	-
Unspent Conditional Grants and Receipts	3,821,988	-	-	-

Note	Description	2022 R	2021 R

	Less than 1 year	Between 2 and 5 years	Between 6 and 10 years	Over 10 years
2021	195,623,568	43,388,206	27,724,520	-
Non-Current Borrowings	11,040,750	43,388,206	27,724,520	-
Trade and Other Payables from Exchange Transactions	136,985,196	-	-	-
Consumer Deposits	17,432,006	-	-	-
Unspent Conditional Grants and Receipts	30,165,615	-	-	-

Note	Description	2022 R	2021 R
50	**FINANCIAL INSTRUMENTS**		
	In accordance with GRAP 104 the financial instruments of the municipality are classified as follows:		
50.01	***Financial Assets***		
	Financial instruments at amortised cost		
	Trade Receivables from Exchange Transactions	67,205,723	55,164,640
	Operating Lease Asset	40,101	105,186
	Cash and Cash Equivalents	14,319,597	26,724,371
		81,565,420	81,994,197
50.02	***Financial Liability***		
	Financial instruments at amortised cost		
	Non-Current Borrowings	72,525,316	71,112,718
	Trade and Other Payables form Exchange Transactions	148,723,340	114,008,160
	Current Portion of Non-Current Borrowings	15,995,837	11,040,759
		237,244,493	196,161,637

51 **EVENTS AFTER REPORTING DATE**

51.01 The Director: Electro-Mechanical Services, Abraham Snyders, has resigned at the end of May 2022 with his last working day on the 30th of June 2022.

51.02 A Labour Court decision was received on the 26th of August 2022, which ordered the Municipality that the promotion and appointment of seven officials must be set aside. On the 30th of August 2022 Council accepted the Labour Court's decision.

Note	Description	2022	2021
52	**Going Concern**		
	(Deficit) / Surplus for the year	160,767,315	10,312,076

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	2022 R	2021 R
	Current Assets less current liabilities	(144,593,033)	(150,482,827)

It is noted with real concern that the current assets is R 144 593 033 (2021: R 150 482 827) less than the current liabilities. Management are looking at ways to that will improve our current ratio of 0.49:1.00 (2021: 0.44:1.00) 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.

The Municipality had an engagement with Eskom to assist us with the blocking of electricity in suburbs where they supply electricity. This is a program that the Northern Cape spokesperson indicated that other municipalities will also benefit since it will result in revenue being collected for both parties. Feedback from Eskom's head office are being awaited.

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.

National Treasury has deny a roll-over application for the 2020/2021 financial year, resulting in R 22.2 million being withheld. The Municipality has paid the funds back and has reduced the unspent grants from R 30.2 million in 2020/2021 to R 3.8 million in 2021/2022. Furthermore, the Municipality has unpaid grants to the value of R 11.8 million. These funds relates to multi-year projects and there is no risk that the money will not be received.

The municipality approved the Municipal Recovery Report in January 2022 in order to maximise income and revenue. Furthermore the continuation of the Revenue Enhancement Committee also resulted in better internal control regarding the identification of revenue

Debtors were billed on the 30th of June, which resulted in an increase in debtors due to debtors that usually pay before the end of the month, only paid in the 2022/2023 financial year.

The former CFO, G M Schreiner, passed away during July 2021 and R F Strauss was appointed as acting CFO. Mr Strauss was appointed permanently during May 2022, resulting in a more stable situation for the Municipality.

Monthly reports are being tabled to Council on the progress with relation to revenue enhancement.

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 2022

External Loans	Loan Number	Redeemable	Loan term	Interest Rate (Fixed)	Balance at 01/07/2021	Restatement	Received During the Period	Other Costs	Interest Levied	Redeemed During the Period	Balance at 30/06/2022
					R	R	R	R	R	R	R
Annuity Loans											
Development Bank of SA	6100-7423	30/06/2030	21.5 years	12.59%	32,380,671	-	-	-	3,973,350	(6,044,917)	30,309,104
Development Bank of SA	6100-7424	30/06/2025	16.5 years	6.75%	15,396,920	-	-	-	939,103	(4,409,038)	11,926,985
Standard Bank	310-840-708	31-12-2027	15 years	11.35%	29,679,128	-	-	-	3,282,147	(6,584,184)	26,377,090
First National Bank	4000077949032	30-06-2023	5 years	12.09%	4,696,758	-	-	-	450,304	(2,674,794)	2,472,268
First National Bank	4000512592007	30-06-2026	5 years	8.25%	-	-	5,000,000	-	340,056	(1,199,758)	4,140,298
First National Bank	4000517408514	31-07-2027	5 years	8.00%	-	-	14,300,000	-	338,110	(1,342,701)	13,295,408
TOTAL EXTERNAL LOANS					82,153,477	-	19,300,000	-	9,323,071	(22,255,394)	88,521,153

DAWID KRUIPER MUNICIPALITY

APPENDIX B: ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2022

	Cost / Revaluation			Accumulated Depreciation					
	Restated Opening Balance	Additions / Transfer In / (Out) / Donations	Closing Balance	Restated Opening Balance	Additions	Disposals	Impairment	Closing Balance	Carrying Value
Land and Buildings									
Buildings	141,865,133	515,105	142,120,002	(64,189,251)	(4,473,708)	157,635	-	(68,505,324)	73,614,678
Land	69,118,484	(4,500)	69,113,984	-	-	-	-	-	69,113,984
	210,983,617	**510,605**	**211,233,986**	**(64,189,251)**	**(4,473,708)**	**157,635**	**-**	**(68,505,324)**	**142,728,662**
Infrastructure									
Operational Buildings	1,685,981	-	1,625,864	(430,977)	(84,551)	18,314	-	(497,214)	1,128,650
Communication	1,290,676	-	1,290,676	(100,370)	(27,836)	-	-	(128,206)	1,162,470
Electricity	519,581,476	865,734	556,434,754	(186,954,712)	(16,993,611)	1,412,107	-	(202,536,215)	353,898,538
Quarries	33,532,310	-	35,116,047	(24,610,481)	(4,322,492)	-	-	(28,932,973)	6,183,074
Railway	12,440,759	-	12,197,380	(12,118,133)	(165,912)	168,395	-	(12,115,650)	81,730
Roads, Pavement, Bridges and Storm Water	776,969,692	21,971,796	802,993,284	(298,966,872)	(21,991,894)	654,834	-	(320,303,932)	482,689,352
Sewerage	220,225,401	13,528,424	290,379,640	(80,379,895)	(6,631,362)	1,573,433	-	(85,437,824)	204,941,815
Solid Waste	94,800,615	-	73,023,614	(45,567,430)	(6,427,523)	69,640	-	(51,925,313)	21,098,301
Water	603,445,241	14,152,792	616,420,290	(231,245,743)	(17,224,895)	4,631,549	-	(243,839,089)	372,581,201
	2,263,972,151	**50,518,746**	**2,389,481,547**	**(880,374,612)**	**(73,870,075)**	**8,528,272**	**-**	**(945,716,415)**	**1,443,765,131**
Community assets									
Building	25,162	-	25,162	(17,614)	(2,514)	-	-	(20,128)	5,034
Community Facility	73,482,708	-	71,689,918	(31,075,994)	(2,684,718)	917,867	-	(32,842,845)	38,847,073
Sport and Recreation Facility	68,548,428	539,985	67,425,721	(27,846,562)	(2,614,664)	633,098	-	(29,828,128)	37,597,592
	142,056,297	**539,985**	**139,140,800**	**(58,940,170)**	**(5,301,896)**	**1,550,966**	**-**	**(62,691,101)**	**76,449,700**

Other Assets

Vehicles	81,681,301	1,047,124	80,766,580	(37,152,868)	(5,178,714)	1,351,824	-	(40,979,758)	39,786,821
Fire Fighting Equipment	829,957	-	829,957	(555,567)	(58,097)	-	-	(613,664)	216,293
Fuel Power Equipment	243,390	64,000	307,390	(102,750)	(24,703)	-	-	(127,453)	179,937
General Vehicles	45,017,617	-	43,972,672	(16,490,766)	(2,790,840)	567,577	-	(18,714,028)	25,258,644
Motor Vehicles	6,185,383	-	5,767,383	(4,241,101)	(377,730)	351,200	-	(4,267,630)	1,499,753
Specialised Vehicles	806,248	983,124	1,789,372	(453,346)	(56,437)	-	-	(509,784)	1,279,588
Trucks / Bakkies	28,598,706	-	28,099,806	(15,309,338)	(1,870,908)	433,047	-	(16,747,199)	11,352,607
Communication	207,161	-	207,161	(56,106)	(4,316)	-	-	(60,422)	146,739
Air Conditioners	3,304,672	72,329	3,245,050	(1,320,918)	(160,808)	71,350	-	(1,410,376)	1,834,674
Cabinets / Cupboards	3,121,382	-	3,121,382	(1,656,397)	(153,617)	-	-	(1,810,014)	1,311,368
Chairs	2,618,205	-	2,589,839	(1,326,257)	(129,431)	16,440	-	(1,439,247)	1,150,592
Compressors	262,226	-	262,226	(205,119)	(17,481)	-	-	(222,599)	39,627
Computer Equipment	12,940,074	85,844	12,986,007	(6,378,257)	(861,435)	16,402	-	(7,223,289)	5,762,718
Fire Fighting Equipment	297,498	-	297,498	(187,056)	(19,830)	-	-	(206,886)	90,612
Furniture and Other Office Equipment	2,201,591	23,118	1,983,811	(1,101,438)	(98,248)	98,864	-	(1,100,822)	882,990
General Equipment	15,570,265	507,043	15,464,047	(7,097,361)	(755,563)	326,642	-	(7,526,282)	7,937,765
Office Equipment	321,710	7,575	329,285	(230,964)	(21,413)	-	-	(252,377)	76,908
Office Machines	82,464	-	78,243	(46,429)	(3,911)	1,034	-	(49,306)	28,936
Plant & Equipment	893,427	-	893,427	(369,261)	(57,356)	-	-	(426,617)	466,811
Radio Equipment	22,400	-	22,400	(17,275)	(1,493)	-	-	(18,768)	3,632
Sundry Furniture	611,856	-	611,856	(323,553)	(30,585)	-	-	(354,138)	257,717
Table and Desks	2,117,922	-	2,117,922	(1,085,117)	(106,341)	-	-	(1,191,458)	926,464
Work of Art	11,401	-	11,401	(6,839)	(570)	-	-	(7,409)	3,991
	126,265,555	**1,743,033**	**124,988,137**	**(58,561,214)**	**(7,601,111)**	**1,882,556**	**-**	**(64,279,769)**	**60,708,368**
GRAND TOTAL	**2,743,277,619**	**53,312,369**	**2,864,844,470**	**(1,062,065,248)**	**(91,246,790)**	**12,119,428**	**-**	**(1,141,192,609)**	**1,723,651,860**

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

Description	Balance 1 July 2021	Correction of Error	Restated balance 1 July 2021	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 2022	Unspent 30 June 2022 (Creditor)	Unpaid 30 June 2022 (Debtor)
UNSPENT CONDITIONAL GOVERNMENT GRANTS, DONATIONS AND RECEIPTS	R	R	R	R	R	R	R	R	R	R	R
Financial Management Grant	-	-	-	3,000,000	-	-	(3,000,000)	-	-	-	-
Housing Subsidy	400,000	-	400,000	450,000	-	-	(850,000)	-	-	-	-
Libraries	166,400	(11,100)	155,300	3,003,865	-	-	(2,877,962)	(101,902)	179,300	179,300	-
Municipal Infrastructure Grant	(1,341,700)	-	(1,341,700)	26,323,000	-	-	(4,297,946.04)	(20,432,117)	251,237	251,237	-
Equitable Share	300,943	(300,943)	0	95,002,000	-	-	(95,002,000)	-	-	-	-
Equitable Share - Normal	-	-	-	95,002,000	-	-	(95,002,000)	-	-	-	-
Equitable Share - Covid-19	300,943	(300,943)	0.00	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	4,669,700	(2,475,828)	2,193,873	25,475,000	-	(4,669,700)	(3,193,282)	(21,287,811)	(1,481,920)	-	(1,481,920)
Extended Public Work Programme - National	761,737	-	761,737	1,113,000	-	(742,265)	(906,727)	-	225,745	225,745	-
Water Service Infrastructure Grant	9,153,390	-	9,153,390	10,000,000	-	-	(2,243,604)	(14,957,361)	1,952,425	1,952,425	-
COGHSTA	-	-	-	41,947,928	-	-	-	(41,947,928)	-	-	-
Department of Economic Development and Tourism	663,281	-	663,281	500,000	-	-	-	-	1,163,281	1,163,281	-
Neighbourhood Development Partnership Grant	16,788,035	-	16,788,035	20,000,000	-	(16,788,035)	(3,412,175)	(22,749,330)	(6,161,505)	-	(6,161,505)
Department of Fisheries, Foreries and Environmental Affairs	-	-	-	983,124	-	-	-	(983,124)	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	24,990,266	-	-	(3,798,532)	(25,323,550)	(4,131,816)	-	(4,131,816)
Directo Signs: Community Development	50,000	-	50,000	-	-	-	-	-	50,000	50,000	-
Total	**31,611,787**	**(2,787,871)**	**28,823,916**	**252,788,183**	**-**	**(22,200,000)**	**(119,582,228)**	**(147,783,124)**	**(7,953,253)**	**3,821,988**	**(11,775,241)**

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

30 June 2022

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	-	-	898,243	-	37,200	-	-	935,443
Speaker								
M Dodds	-	6,614	666,266	-	37,200	54,408	-	757,874
Executive Committee								
M Andreas	-	-	381,865	-	37,200	-	-	419,065
E Mnyaka	-	-	349,345	-	37,200	32,521	-	419,065
F Olifant	-	10,128	324,678	-	37,200	23,504	-	385,381
S Beukes	61	2,787	243,613	-	23,849	-	-	267,461
A Visser	-	-	243,613	-	23,849	-	-	267,461
A M Links	-	-	243,613	-	23,849	-	-	267,461
Section 79 Chairperson								
M September	1,574	2,349	233,604	-	23,849	-	-	257,453
Other Councillors								
S Abel	-	2,146	186,787	-	23,849	-	-	210,636
E Groenewaldt	-	-	186,787	-	23,849	-	-	210,636
N Joodt	-	-	177,632	-	23,849	9,155	-	210,636
G George	-	2,463	186,787	-	23,849	-	-	210,636
S Komazi	1,058	8,618	186,787		23,849		-	210,636
Z Maasdorp	-	-	180,638		23,849	6,149	-	210,636
F Kefu	212	5,337	186,787		23,849		-	210,636
F Basson	-	-	186,787		23,849		-	210,636
P George	-	-	186,787		23,849		-	210,636
J Assegaai	-	-	291,356	-	37,200	-	-	328,556
P T van der Steen	7,172	33,698	291,356	-	37,200	-	-	328,556
A A van Zyl	-	-	272,908	-	37,200	18,448	-	328,556
D Visagie	-	-	272,910	-	37,200	18,446	-	328,556
S Sandlana	-	-	254,460	-	37,200	36,896	-	328,556
J C Esau	-	-	254,460	-	37,200	36,896	-	328,556
J H Opperman	17,708	19,578	291,356	-	37,200	-	-	328,556
M Eiman	-	-	186,787	-	23,849	-	-	210,636
G Gewers	-	-	186,787		23,849	-	-	210,636
RBF Saal	6,135	24,073	186,787		23,849	-	-	210,636
E Strauss	-	-	186,787		23,849	-	-	210,636
M Titus	-	-	186,787		23,849	-	-	210,636
HJL Greyling	-	-	291,356		37,200	-	-	328,556
N Skei	-	-	186,787		23,849	-	-	210,636
W Peterson	-	-	186,787		23,849	-	-	210,636
Councillors not re-elected								

E Lebitsa	-	2,671	138,253		13,351	-	-	151,604
J Moya	-	-	121,992		13,351	16,260	-	151,604
M Eiman	-	-	111,447		13,351	26,806	-	151,604
S Masikani	-	1,546	138,253		13,351	-	-	151,604
M Bosman	-	969	118,414		13,351	15,783	-	147,548
K de Wee	-	-	92,270		13,351	12,299	-	117,920
M Plaatjies	-	1,136	92,270		13,351	12,299	-	117,920
IISS Selbourne	1,333	3,233	104,569		13,351	-	-	117,920
BJ Snyders	258	3,225	104,569		13,351	-	-	117,920
ACC Morkel	-	-	104,569		13,351	-	-	117,920
MW Davids	-	-	104,569		13,351	-	-	117,920
ME Klaaste	275	2,974	92,270		13,351	12,299	-	117,920
B Kalote	-	-	92,270		13,351	12,299	-	117,920
L Stander	-	-	92,270		13,351	12,299	-	117,920
S Rooi	-	2,480	85,923		13,351	18,646	-	117,920
SD Dubeni	-	-	104,569		13,351	-	-	117,920
S Cloete	-	-	81,781		13,351	22,788	-	117,920
H Ross	-	-	92,270		13,351	12,299	-	117,920
Total for Councillors	**35,786**	**136,025**	**10,650,818**	**-**	**1,200,898**	**410,499**	**-**	**12,262,214**

30 June 2022

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	33,068	63,917	1,297,600	184,656	241,200	19,485	-	1,742,941
Chief Financial Officer								
G M Schreiner	-	-	7,994	128,471	2,204	3,883	148,456	291,009
(Passed away during July 2021)								
Chief Financial Officer								
R F Strauss	8,442	19,633	141,130	-	90,359	42,116	-	273,605
(R F Strauss was appointed as acting CFO during July 2021. He was permanently appointed during May 2022)								
Director: Development Services								
G M Bovu	6,093	12,722	1,225,211	85,648	202,248	16,537	-	1,529,643
Director: Corporate Services								
C M Newman	13,773	9,985	1,003,410	114,197	199,200	239,807		1,556,613
Director: Electro-mechanical Services								
A J Snyders	-	-	1,020,617	88,053	180,000	74,184	-	1,362,854
Director: Civil engineering Services								
(1 August 2020 - Permanent)								
P G Jonker	-	-	840,000	71,203	132,648	12,689	-	1,056,540
Director: Planning and Development Services								
C W Geldenhuys	1,111	42,665	882,652	110,970	180,000	208,981	-	1,382,603
Total for Senior Managers	**62,486**	**148,922**	**6,418,614**	**783,198**	**1,227,859**	**617,682**	**148,456**	**9,195,808**

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%		17%	Only capital projects funded by Grant allocations are being conducted
					Total Operating Expenditure	804,719,278	
					Taxation Expense	-	
					Total Capital Expenditure	169,840,402	
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	-	
					PPE at carrying value	1,723,651,858	
					IP at carrying value	1,027,682,348	
					Intangible Assets at carrying value	8,553,818	
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	11,954,440	
					PPE at carrying value	1,723,651,858	
					Investment Property at Carrying value	1,027,682,348	
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%		89%	
					Gross Debtors closing balance	273,950,289	
					Gross Debtors opening balance	211,289,573	
					Bad debts written Off	4,981,286	
					Billed Revenue	623,683,563	

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%		3%	
					Consumer Debtors Bad debts written off	4,981,286	
					Consumer Debtors Current bad debt Provision	169,064,027	

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		61 days	Credit Control and Debt Collection Policy is not fully implemented
					Gross debtors	273,950,289	
					Bad debts Provision	169,064,027	
					Billed Revenue	623,683,563	

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	14,319,597	
					Unspent Conditional Grants	3,821,988	
					Overdraft	-	
					Short Term Investments	-	
					Total Annual Operational Expenditure	804,719,278	

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.49	Non-collection of outstanding debtors resulted in cash flow problems
					Current Assets	138,927,865	
					Current Liabilities	283,520,897	

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	9,323,071	
					Redemption	22,255,394	
					Total Operating Expenditure	804,719,278	
					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%		11%	
					Total Debt	88,521,153	
					Total Operating Revenue	913,463,541	
					Operational Conditional Grants	119,582,228	

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%		0%	All unspent grants were cash backed
					Cash and cash Equivalents	14,319,597	
					Bank Overdraft	-	
					Short Term Investment	-	
					Long Term Investment	-	
					Unspent Grants	3,821,988	
					Net Assets	2,338,565,803	
					Share Premium	-	
					Share Capital	-	
					Revaluation Reserve	-	
					Fair Value Adjustment Reserve	-	
					Accumulated Surplus	2,338,565,803	

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%		12%	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	913,463,541	
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance*	-	
					Total Operating Expenditure	804,719,278	
					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%		17%	Electricity tarrifs are approved by NERSA.
					Total Electricity Revenue	357,055,919	
					Total Electricity Expenditure	296,257,901	
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%		41%	Water tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Water Revenue	104,106,989	
					Total Water Expenditure	60,904,662	
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%		24%	Refuse tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Refuse Revenue	41,034,010	
					Total Refuse Expenditure	31,129,143	
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%		57%	Sanitation tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Sanitation and Water Waste Revenue	74,659,299	
					Total Sanitation and Water Waste Expenditure	32,063,856	

B. Distribution Losses

1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		9%	
					Number of units purchased and/or generated	192,989,191	
					Number of units sold	175,702,460	

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	16,877,313	
					Number of kilolitres sold	8,988,588	

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)	41,828	
					Number of Active Debtors Accounts (Current)	43,244	

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		19%	
					CPI	2%	
					Total Revenue (Previous)	766,570,420	
					Total Revenue (Current)	913,463,541	

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		12%	
					CPI	2%	
					Total Revenue Exl.Capital (Previous)	720,694,110	
					Total Revenue Exl.Capital (Current)	808,611,469	

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		90 days	Increase in consumer debtors resulted in creditors not being paid
					Trade Creditors	117,158,915	
					Contracted Services	20,452,121	
					Repairs and Maintenance	-	
					General expenses	39,280,840	
					Bulk Purchases	248,180,402	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	169,840,402	

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%		21%	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	165,183,857	
					Total Operating Expenditure	804,719,278	
					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%		44%	
					Employee/personnel related cost	342,388,252	
					Councillors Remuneration	12,262,214	
					Total Operating Expenditure	804,719,278	
					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	20,452,121	
					Total Operating Expenditure	804,719,278	
					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		20%	
					Internally generated funds	34,601,660	
					Borrowings	-	
					Total Capital Expenditure	169,840,402	

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		20%	
					Internally generated funds	34,601,660	
					Total Capital Expenditure	169,840,402	

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		97%	
					Total Revenue	646,098,189	
					Government grant and subsidies	119,582,228	
					Public contributions and Donations	-	
					Capital Grants	104,852,072	

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%		113%	Inflated capital budget due to roll-overs
					Actual Capital Expenditure	169,840,402	
					Budget Capital Expenditure	150,231,680	

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%		100%	Stricter budget controls resulted in less portion of budget being spent
					Actual Operating Expenditure	854,261,457	
					Budget Operating Expenditure	850,845,570	

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%		96%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue
					Actual Operating Revenue	867,245,648	
					Budget Operating Revenue	899,074,341	

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	613,862,723	
					Budget Service Charges and Property Rates Revenue	633,782,952	

Interpretation of results

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