DAWID KRUIPER MUNICIPALITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2023

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2023

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
H Roux	Councillor
N Skei	Councillor
W Peterson	Councillor

SENIOR MANAGEMENT:

Municipal Manager:	Dr E Ntoba
Director: Corporate Services:	C M Newman
Chief Financial Officer:	R F Strauss
Director: Community Services:	G M Bovu
Director: Electro-Mechanical Services:	Vacant
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 2023

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 2023

GENERAL INFORMATION

Approval of financial statements for the year ended 30 June 2023.

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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Dr E Ntoba
Municipal Manager

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Date

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2023

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	Note	2023 Restated R	2023 Original R	2022 Restated R
ASSETS				
Non-current assets		**2,849,305,165**	**2,854,258,481**	**2,823,415,317**
Property, plant and equipment	1.1	1,776,962,006	1,785,845,058	1,781,623,079
Intangible assets	1.2	8,009,223	8,009,223	8,553,818
Investment Property	1.3	1,059,824,461	1,055,894,725	1,028,728,944
Heritage Assets	1.4	4,509,475	4,509,475	4,509,475
Current assets		**202,477,420**	**202,631,213**	**140,009,766**
Inventory	2	11,774,029	11,774,029	7,921,077
Trade Receivables from Exchange Transactions	3	136,133,264	136,287,057	88,173,516
Trade receivables from non-exchange transactions	3	18,283,367	18,283,367	17,780,234
Operating Lease Asset	4	13,896	13,896	40,101
Cash and Cash Equivalents	5	32,994,584	32,994,584	14,319,597
Unpaid Conditional Grants and Receipts	6	3,278,280	3,278,280	11,775,241
TOTAL ASSETS		**3,051,782,586**	**3,056,889,694**	**2,963,425,083**
NET ASSETS AND LIABILITIES				
Non-current liabilities		**247,509,791**	**249,127,941**	**281,238,663**
Non-Current Borrowings	7	71,178,982	71,178,982	72,525,316
Non-Current Employee Benefits	8	121,789,999	121,789,999	124,979,000
Non-Current Provisions	9	54,540,809	56,158,959	83,734,346
Current liabilities		**307,436,618**	**305,452,892**	**278,474,655**
Current Portion of Non-Current Borrowings	7	17,741,365	17,741,365	15,995,837
Consumer Deposits	10	16,873,225	16,873,225	16,786,819
Current Employee Benefits	8	6,614,000	6,614,000	5,739,000
Provisions	11	48,811,588	48,811,588	60,646,756
Trade and Other Payables from Exchange Transactions	12	196,179,721	194,195,994	162,243,504
Unspent Conditional Grants and Receipts	13	10,941,743	10,941,743	3,821,988
Taxes	14	10,274,976	10,274,976	13,240,750
Net assets		**2,496,836,177**	**2,502,308,861**	**2,403,711,765**
Accumulated Surplus	15	2,496,836,177	2,502,308,861	2,403,711,765
TOTAL NET ASSETS AND LIABILITIES		**3,051,782,586**	**3,056,889,694**	**2,963,425,083**

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 Restated R	2023 Original R	2022 Restated R
REVENUE				
Revenue from Non-Exchange Transactions		**375,669,868**	**375,669,868**	**398,822,145**
Taxation Revenue		**132,367,085**	**132,367,085**	**122,890,824**
Property rates	16	132,367,085	132,367,085	122,890,824
Transfer Revenue		**233,250,162**	**233,250,162**	**267,365,352**
Government grants, donations and subsidies	17	233,250,162	233,250,162	267,365,352
Other Revenue		**10,052,622**	**10,052,622**	**8,565,970**
Availability Charges		2,023,713	2,023,713	1,730,665
Fines, Penalties and Forfeits	18	3,779,961	3,779,961	3,907,068
Interest Earned - Outstanding Receivables		2,454,153	2,454,153	988,737
Licences and Permits	19	1,794,795	1,794,795	1,939,500
Revenue from Exchange Transactions		**523,134,763**	**523,954,954**	**515,260,548**
Agency Services		2,249,200	2,249,200	2,091,224
Interest Earned - External Investments		2,055,941	2,055,941	946,452
Interest Earned - Outstanding Receivables		7,359,224	7,513,034	4,195,592
Operational Revenue	20	1,815,298	1,815,298	1,306,221
Rental from Fixed Assets	21	6,979,317	6,979,317	5,643,505
Sale of Goods and Rendering of Services	22	8,937,995	8,937,995	9,490,838
Service Charges	23	493,737,788	494,404,169	491,586,716
TOTAL REVENUE		**898,804,631**	**899,624,822**	**914,082,693**
EXPENDITURE		**797,881,871**	**793,165,630**	**783,734,356**
Bad Debts Written Off		4,384,689	4,384,689	5,051,026
Bulk Purchases	24	240,472,376	240,472,376	237,300,519
Contracted Services	25	18,595,790	18,595,790	18,454,831
Depreciation and Amortisation	26	74,819,419	76,597,785	79,368,840
Employee related costs	27	325,846,126	325,593,255	328,428,193
Finance Costs	28	22,445,212	16,203,477	11,178,016
Inventory Consumed	29	56,136,158	56,136,158	51,650,486
Remuneration of councillors	30	12,650,726	12,650,726	12,262,214
Operational Cost	31	41,537,206	41,537,206	39,574,095
Transfers and Subsidies	32	994,169	994,169	466,137
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**100,922,760**	**106,459,192**	**130,348,337**
Gains / (Loss) on Inventory		85,607	85,607	(1,214,461)
Reversal of Impairment Loss / (Impairment Loss) on Receivables		(11,447,178)	(11,447,178)	(40,578,146)
Gains / (Loss) on Sale of Assets		(2,011,214)	(3,105,759)	(7,683,775)
Profit / (Loss) on Fair Value Adjustments		21,693,543	20,140,995	101,559,201
Water Losses		(16,119,107)	(16,119,107)	(19,025,643)
NET SURPLUS / (DEFICIT) FOR THE YEAR / PERIOD		**93,124,411**	**96,013,750**	**163,405,514**

DAWID KRUIPER MUNICIPALITY

Statement of Changes in Net Assets for the Year Ended 30 June 2023

	Accumulated Surplus	Total
	R	R
2021		
Balance at 30 June 2021	2,177,798,487	**2,177,798,487**
Prior year correction of errors 34.08	62,507,764	**62,507,764**
Restated Balance	**2,240,306,252**	**2,240,306,252**
Surplus / Deficit) for the period - refer to note 34.09	163,405,514	**163,405,514**
Restated Balance 30 June 2022	**2,403,711,765**	**2,403,711,765**
Surplus / (Deficit) for the Year	93,124,411	**93,124,411**
Balance at 30 June 2023	**2,496,836,177**	**2,496,836,177**

DAWID KRUIPER MUNICIPALITY

Cash Flow Statement for the Year Ended 30 June 2023

	Note	2023 R	2022 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		613,745,436	566,944,982
Government Grants and Subsidies - Operational	17	127,789,456	119,582,228
Government Grants and Subsidies - Capital	17	80,204,899	104,852,072
Interest		11,869,318	6,130,781
Payments			
Suppliers and employees		(675,742,534)	(681,380,147)
Transfers and Grants	32	(994,169)	(466,137)
Finance Costs	28	(22,445,212)	(11,178,016)
Net Cash flow from operating activities	33.1	**134,427,193**	**104,485,762**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	1.1	(114,656,933)	(128,324,467)
Gains / (Loss) on Sale of Assets	1.1 - 1.3	(2,011,214)	(7,683,775)
Purchase of Intangible assets	1.2	(212,963)	(2,314,315)
Purchase of Investment Property	1.3	(1,094,545)	-
Disposal of Investment Property	1.3	1,134,103	998,102
Disposal of Intangible Assets		72,109	1,226,269
Disposal of PPE	1.1	531,637	13,485,161
Net Cash From Investing Activities		**(116,237,807)**	**(122,613,026)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans Repaid		(15,800,805)	(12,932,324)
New Loans Raised		16,200,000	19,300,000
Increase / (Decrease) in Consumer Deposits		86,407	(645,188)
Net Cash From Financing Activities		**485,601**	**5,722,489**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS FROM ACTIVITIES		**18,674,988**	**(12,404,775)**
Cash and cash equivalents at the beginning of the year		14,319,596	26,724,372
Cash and cash equivalents at the end of the year	33.2	32,994,584	14,319,597
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		**18,674,988**	**(12,404,775)**

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 2023

	2023 Original Approved Budget R	2023 Adjustments R	2023 Final Approved Budget R	2023 Final Year-End Budget R	2023 Actuals R	2023 Variance R	Explanations for material variances
ASSETS							
Current Assets							
Cash	22,554,820	41,847,586	64,402,406	64,402,406	32,994,584	(31,407,822)	Increase in outstanding creditors due to funds withheld in 2021/2022 resulting in cash flow problems.
Call Investment Deposits	22,841,751	13	22,841,764	22,841,764	-	(22,841,764)	All investments are being disclosed as cash and cash equivalents in terms of GRAP
Consumer Debtors	79,901,293	(109,898,085)	(29,996,792)	(29,996,792)	154,416,632	184,413,424	Consumer Debtors was linked to Other Debtors. The variance between the two is R 88.4 million which is due to an decrease in provision for bad debt.
Other Debtors	34,694,709	61,504,826	96,199,535	96,199,535	13,896	(96,185,639)	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	-	-	-	-	3,278,280	3,278,280	Capital expenditure on multi-year projects budgeted in the 2023/2024 financial year
Inventory	7,918,524	7,169,812	15,088,336	15,088,336	11,774,029	(3,314,307)	Less stock on hand on year-end
Total Current Assets	**167,911,097**	**624,152**	**168,535,249**	**168,535,249**	**202,477,420**	**33,942,171**	
Non Current Assets							
Investment property	985,129,108	1,981,610	987,110,718	987,110,718	1,059,824,461	72,713,743	Fair Value on Investment Property
Property, plant and equipment	1,795,403,557	30,362,552	1,825,766,109	1,825,766,109	1,776,962,006	(48,804,103)	Capital projects not yet completed and donation letter less than DRC.
Intangible	4,026,227	-	4,026,227	4,026,227	8,009,223	3,982,996	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	**2,789,068,367**	**32,344,162**	**2,821,412,529**	**2,821,412,529**	**2,849,305,165**	**27,892,636**	
TOTAL ASSETS	**2,956,979,464**	**32,968,314**	**2,989,947,778**	**2,989,947,778**	**3,051,782,586**	**61,834,808**	
LIABILITIES							
Current Liabilities							
Borrowing	-	-	-	-	17,741,365	17,741,365	Short-term portion of loans budgeted under non-current loans
Consumer deposits	17,432,005	-	17,432,005	17,432,005	16,873,225	(558,780)	Normal fluctuations on deposits within a financial year
Trade and other payables	89,985,961	175,642,435	265,628,396	265,628,396	217,396,440	(48,231,956)	Increase in outstanding creditors due to funds withheld in 2021/2022 resulting in cash flow problems.
Provisions	-	36,992,055	36,992,055	36,992,055	55,425,588	18,433,533	Current portion budgeted under non-current provisions
Total Current Liabilities	**107,417,966**	**212,634,490**	**320,052,456**	**320,052,456**	**307,436,618**	**(12,615,838)**	
Non Current Liabilities							
Borrowing	100,353,477	(17,300,000)	83,053,477	83,053,477	71,178,982	(11,874,495)	Short-term portion budget under non-current loans
Provisions	238,395,401	14,777,597	253,172,998	253,172,998	176,330,808	(76,842,190)	Current portion budgeted under non-current provisions. Decrease in provisions as per reports received.
Total Non Current Liabilities	**338,748,878**	**(2,522,403)**	**336,226,475**	**336,226,475**	**247,509,791**	**(88,716,684)**	
TOTAL LIABILITIES	**446,166,844**	**210,112,087**	**656,278,931**	**656,278,931**	**554,946,409**	**(101,332,523)**	
NET ASSETS	**2,510,812,620**	**(177,143,773)**	**2,333,668,847**	**2,333,668,847**	**2,496,836,177**	**163,167,330**	
COMMUNITY WEALTH / EQUITY							
Accumulated Surplus	**2,510,812,620**	**(176,150,696)**	**2,334,661,924**	**2,333,668,847**	**2,496,836,177**	**163,167,330**	Net effect of decrease in liabilities and increase in assets
TOTAL COMMUNITY WEALTH / EQUITY	**2,510,812,620**	**(176,150,696)**	**2,334,661,924**	**2,333,668,847**	**2,496,836,177**	**163,167,330**	

The municipality's budget was prepared for the period 1 July 2022 - 30 June 2023 on the accrual basis.

The B-Schedule is R 993 thousand less than the excel extract from the system. This due to A6 (inventory control) that must align to A4, wheras the actual budgeted expenditure is R 43.207 million and not R 42.231 million. Salaries and Wages is R 340.831 million on the system and R 340.814 on the B-Schedule. The difference is immaterial.

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	2023 Actual R	2023 Final Budget R	2023 Variance R	Explanations - Material Variances
REVENUE BY SOURCE				
Property rates	132,367,085	130,615,883	1,751,202	Immaterial difference
Service charges	493,737,788	512,903,363	(19,165,575)	Load shedding resulted in less electricity are being billed. Consumers are more cost sensitive.
Rental of facilities and equipment	6,979,317	6,485,174	494,143	Immaterial difference
Interest earned - external investments	2,055,941	1,029,227	1,026,714	Increase in investments resulting in more
Interest earned - outstanding receivables	9,813,377	9,272,955	540,422	Increase in consumer debtors resulting in more interest being levied
Fines	3,779,961	3,951,500	(171,539)	Decreasse in fines being issued
Licences and permits	1,794,795	1,795,951	(1,156)	Immaterial difference
Agency services	2,249,200	2,119,032	130,168	Immaterial difference
Transfers recognised - operating	128,154,172	130,610,944	(2,456,772)	Projects not yet completed.
Other revenue	12,777,006	10,191,385	2,585,621	Budgeted was decrease during adjusted budget period due to less revenue, although after implementing more controls, additional revenue was raised.
Gains	21,779,150	96,035,000	(74,255,850)	Decrease in Fair Value Adjustments and sale of properties did not realise.
Total Operating Revenue	**815,487,791**	**905,010,414**	**(89,522,623)**	
EXPENDITURE BY TYPE				
Employee related costs	325,846,126	343,705,250	(17,859,124)	Due to expenditure transferred to inventory consumed
Remuneration of councillors	12,650,726	13,049,567	(398,841)	Budgeted increase for remuneration less than percentage gazetted
Debt impairment	11,447,178	42,000,000	(30,552,822)	Handed over debtors withdrawn from 2T Innovations.
Depreciation and asset impairment	74,819,419	91,247,114	(16,427,695)	Due to expenditure transferred to inventory consumed
Finance Charges	22,445,212	14,463,165	7,982,047	Increase in outstanding creditors and interest rate.
Bulk purchases	240,472,376	255,130,000	(14,657,624)	Actual invoices less than budgeted amount due to loadshedding.
Other materials	56,136,158	43,207,181	12,928,977	Due to expenditure transferred to inventory consumed
Contracted services	18,595,790	27,656,907	(9,061,117)	Due to expenditure transferred to inventory consumed
Transfers and grants	994,169	1,225,000	(230,831)	Discreationary funding as per ad hoc request.
Other expenditure	45,921,895	53,707,430	(7,785,535)	Cost containment let to savings
Losses	18,130,321	1,600,000	16,530,321	Water losses recognised less than budgeted for
Total Operating Expenditure	**827,459,370**	**886,991,614**	**(59,532,244)**	
Operating (Deficit) for the year	**(11,971,579)**	**18,018,800**	**(29,990,379)**	
Transfers Recognised - Capital	105,095,990	95,866,630	9,229,360	Capital expenditure on multi-year projects
SURPLUS / (DEFICIT) FOR THE YEAR	**93,124,411**	**113,885,430**	**(20,761,019)**	

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	2023 Original Approved Budget R	2023 Adjustments R	2023 Final Approved Budget R	2023 Final Virements R	2023 Final Year-End Budget R
REVENUE BY SOURCE					
Property rates	127,494,640	3,121,243	130,615,883	-	130,615,883
Service charges	543,858,478	(30,955,115)	512,903,363	-	512,903,363
Rental of facilities and equipment	6,435,847	49,327	6,485,174	-	6,485,174
Interest earned - external investments	2,005,000	(975,773)	1,029,227	-	1,029,227
Interest earned - outstanding receivables	5,000,000	4,272,955	9,272,955	-	9,272,955
Fines	4,240,794	(289,294)	3,951,500	-	3,951,500
Licences and permits	4,651,159	(2,855,208)	1,795,951	-	1,795,951
Agency services	-	2,119,032	2,119,032	-	2,119,032
Transfers recognised - operating	129,311,745	1,299,199	130,610,944	-	130,610,944
Other revenue	15,839,820	(5,648,435)	10,191,385	-	10,191,385
Gains	124,035,000	(28,000,000)	96,035,000	-	96,035,000
Total Operating Revenue	**962,872,483**	**(57,862,069)**	**905,010,414**	**-**	**905,010,414**
EXPENDITURE BY TYPE					
Employee related costs	357,851,042	(17,037,034)	340,814,008	2,891,242	343,705,250
Remuneration of councillors	13,172,443	(122,876)	13,049,567	-	13,049,567
Debt impairment	26,700,000	18,300,000	45,000,000	(3,000,000)	42,000,000
Depreciation and asset impairment	90,455,126	791,988	91,247,114	-	91,247,114
Finance Charges	12,541,067	1,922,098	14,463,165	-	14,463,165
Bulk purchases	255,129,002	998	255,130,000	-	255,130,000
Inventory Consumed	41,100,916	1,130,188	42,231,104	976,077	43,207,181
Contracted services	36,365,764	(8,708,857)	27,656,907	-	27,656,907
Transfers and grants	1,908,000	(683,000)	1,225,000	-	1,225,000
Other expenditure	57,939,250	(4,357,578)	53,581,672	125,758	53,707,430
Loss	3,300,000	(1,700,000)	1,600,000	-	1,600,000
Total Operating Expenditure	**896,462,610**	**(10,464,073)**	**885,998,537**	**993,077**	**886,991,614**
Operating (Deficit) for the year	66,409,873	(47,397,996)	19,011,877	(993,077)	18,018,800
Transfers Recognised - Capital (Monetary Allocations from National and Provincial	93,153,255	2,713,375	95,866,630	-	95,866,630
Transfers Recognised - Capital Monetary Allocations from Private Enterprises)	-	43,478	43,478	-	43,478
Transfers Recognised - Capital (In-Kind from National and Provincial Treasury and Private Enterprises)	-	38,906,456	38,906,456	-	38,906,456
(DEFICIT) FOR THE YEAR	159,563,128	(44,684,621)	153,828,441	(993,077)	152,835,364

The municipality's budget was prepared for the period 1 July 2022 - 30 June 2023 on the accrual basis.

The B-Schedule is R 993 thousand less than the excel extract from the system. This due to A6 (inventory control) that must align to A4, wheras the actual budgeted expenditure is R 43.207 million and not R 42.231 million. Salaries and Wages is R 340.831 million on the system and R 340.814 on the B-Schedule. The difference is immaterial.

Bad Debts Written Off was budgeted under 0007 10000:Bad Debts Written Off for an amount of R 3.0 million. On the B-Schedule the amount is linked to Debt Impairment whereas the actual budgeted line item is Bad Debts Written Off under Other Expenditure. No virement was done.

Skills Development Levy is budgeted under mSCOA as Operational Expenditure. The amount budgeted was: R 2.874 million. In terms of GRAP this amount must be disclosed as part of Employee Related Costs. This is a reclassification for budget and comparison purposes. No virement was done.

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASHFLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023 Original Approved Budget R	2023 Adjustments R	2023 Final Approved Budget R	2023 Final Year-End Budget R	2023 Actual R	2023 Variance R	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates, penalties & collection charges	120,070,015	2,484,332	122,554,347	122,554,347	132,367,085	9,812,738	
Service charges	509,043,384	23,911,808	532,955,192	532,955,192	453,798,073	(79,157,119)	Load shedding resulted in less electricity are being billed. Consumers are more cost sensitive.
Other revenue	27,809,160	(3,242,600)	24,566,560	24,566,560	27,580,279	3,013,719	Budgeted was decrease during adjusted budget period due to less revenue, although after implementing more controls, additional revenue was raised.
Government - operating	132,219,696	(3,107,643)	129,112,053	129,112,053	127,789,456	(1,322,597)	Projects not yet completed.
Government - capital	93,153,255	1,808,112	94,961,367	94,961,367	80,204,899	(14,756,468)	Budget was based on the donation letter received, however DRC cost was less. Resulting in underspending.
Interest	2,000,000	(1,655,132)	344,868	344,868	11,869,318	11,524,450	In terms of mSCOA only interest on investments are disclosed in the cash flow. Therefore interest raised on outstanding debt results in variance.
Payments							
Suppliers and employees	(762,296,267)	7,657,464	(754,638,803)	(754,638,803)	(675,742,534)	78,896,269	Increase in outstanding creditors due to funds withheld in 2021/2022 resulting in cash flow problems.
Finance charges	(12,271,067)	9,448,367	(2,822,700)	(2,822,700)	(22,445,212)	(19,622,512)	Was budgeted as part of suppliers
Transfers and grants	-	-	-	-	(994,169)	(994,169)	Was budgeted as part of suppliers
NET CASH FROM / (USED) OPERATING ACTIVITIES	**109,728,176**	**37,304,708**	**147,032,884**	**147,032,884**	**134,427,193**	**(12,605,691)**	
CASH FLOW FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	-	-	-	(2,011,214)	(2,011,214)	Sale of property did not realise
Payments							
Capital assets	(164,029,283)	17,437,717	(146,591,566)	(146,591,566)	(114,226,593)	32,364,973	Capital projects not yet completed and donation letter less than DRC.
NET CASH FROM / (USED) INVESTING ACTIVITIES	**(164,029,283)**	**17,437,717**	**(146,591,566)**	**(146,591,566)**	**(116,237,807)**	**30,353,759**	
CASH FLOW FROM FINANCING ACTIVITIES							
Receipts							
Borrowing long term / refinancing	16,200,000	-	16,200,000	16,200,000	16,200,000	-	Loans was raised as per budget.
Increase (decrease) in consumer deposits	-	-	-	-	86,407	86,407	Normal fluctuations on deposits within a financial year
Payments							
Repayment of borrowing	-	-	-	-	(15,800,805)	(15,800,805)	The amount was not budgeted as part of suppliers and not borrowing.
NET CASH FROM / (USED) FINANCING ACTIVITIES	**16,200,000**	**-**	**16,200,000**	**16,200,000**	**485,601**	**(15,714,399)**	
NET INCREASE / (DECREASE) IN CASH HELD	**(38,101,107)**	**54,742,425**	**16,641,318**	**16,641,318**	**18,674,988**	**2,033,670**	
Cash / cash equivalents at the year begin:	27,165,691	(441,318)	26,724,373	26,724,373	14,319,596	(12,404,777)	
Cash / cash equivalents at the year end:	(10,935,416)	54,301,107	43,365,691	43,365,691	32,994,584	(10,371,107)	Debtors billed on the 30th of June 2023 will only pay during 2023/2024.

The municipality's budget was prepared for the period 1 July 2022 - 30 June 2023 on the accrual basis.

DAWID KRUIPER MUNICIPALITY

Accounting Policies for the Annual Financial Statements
For the Year Ended 30 June 2023

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

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

Fact Sheet 9	Fact Sheet 9 - Investments in Residual Interest The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 10	Fact Sheet 10 - Investments and Loans Receivable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet Assessment Going Concern	Fact Sheet Assessing Going Concern The fact sheet is already being applied. No significant impact is expected.	Unknown

2 USE OF ESTIMATES AND JUDGEMENTS

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

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

3 PRESENTATION CURRENCY

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

4 GOING CONCERN ASSUMPTION

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

5 PROPERTY, PLANT AND EQUIPMENT

5.1 Initial Recognition

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

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

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

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

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

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

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

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

5.2 Subsequent Measurement

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

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

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

5.3 Depreciation

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

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

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

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

5.4 Incomplete Construction Work

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

5.5 Finance Leases

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

5.6 Derecognition of Property, Plant and Equipment

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

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

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

5.7 Site Restoration and Dismantling Cost

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

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

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

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

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

6 INTANGIBLE ASSETS

6.1 Initial Recognition

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

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

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

6.2 Subsequent Measurement, Amortisation and Impairment

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

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

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

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

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

Intangible Assets	Years
Computer Software	20

6.3 Derecognition

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

7 INVESTMENT PROPERTY

7.1 Initial Recognition

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

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

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

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

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

7.1.5 Based on management's judgement, the following criteria have been applied to distinguish Investment Properties from owner occupied property or property held:
7.1.5.1 Land held for long-term capital appreciation rather than for short-term sale in the ordinary course of operations;

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

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

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

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

7.1.7 The following assets do not fall in the ambit of Investment Property an shall be classified as Property, Plant and Equipment, Inventory or Non-Current Assets:
7.1.7.1 Property intended for sale in the ordinary course of operations or in the process of construction or development for such sale;
7.1.7.2 Property being constructed or developed on behalf of third parties;
7.1.7.3 Owner-occupied property, including (among other things) property held for future use as owner-occupied property, property held for future development and subsequent use as owner-occupied property, property occupied by employees such as housing for personnel (whether or not the employees pay rent at market rates) and owner-occupied property awaiting disposal;
7.1.7.4 Property that is being constructed or developed for future use as investment property;
7.1.7.5 Property that is leased to another entity under a finance lease;
7.1.7.6 Property held to provide goods and services and also generates cash inflows; and

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

7.2 Subsequent Measurement - Fair Value Model

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

7.3 Derecognition

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

8 Heritage Assets

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

8.2 Initial Measurement

8.2.1 Heritage assets are measured at cost.

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

8.3 Subsequent Measurement

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

8.4 Impairment

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

8.5 Transfers

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

8.6 Derecognition

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

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

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

9 IMPAIRMENT OF ASSETS

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

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

9.1 Impairment of Cash Generating Assets

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

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

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

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

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

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

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

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

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

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

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

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

9.2 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 **<u>Revenue from Non-Exchange Transactions</u>**

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 Unpaid Conditional Government Grants and Receipts

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

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

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

13.3 Unspent Public Contributions

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

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

*** Unspent public contributions are recognised as a liability when the grant is received.**
*** When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.**

*** The cash which backs up the creditor is invested as individual investment or part of the general investments of the municipality until it is utilised.**

*** Interest earned on the investment is treated accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.**

14 CONSUMER DEPOSITS

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

15 PROVISIONS

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

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

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

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

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

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

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

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

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

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

15.7 Decommissioning, restoration and similar liability

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

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

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

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

16 BORROWING COSTS

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

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

17 ACCUMULATED SURPLUS

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

18 UNAUTHORISED EXPENDITURE

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

19 IRREGULAR EXPENDITURE

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

20 FRUITLESS AND WASTEFUL EXPENDITURE

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

21 COMPARATIVE INFORMATION

21.1 Budget comparatives:

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

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

The comparable information includes the following:

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

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

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

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

21.2 Prior year comparatives:

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

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

22 LEASES

22.1 The Municipality as Lessee

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

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

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

22.2 <u>The Municipality as Lessor</u>

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 <u>EMPLOYEE BENEFITS</u>

23.1 <u>Post Retirement Medical Obligations</u>

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 Employee Related Costs 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 Employee Related Costs 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 Performance Bonuses

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

23.6 Pension and retirement fund obligations

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

24 CONTINGENT LIABILITIES

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

Management judgement is required when recognising and measuring contingent liabilities.

25 CONTINGENT ASSET

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

Management judgement is required when recognising and measuring contingent assets.

26 COMMITMENTS

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

27 RELATED PARTIES

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

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

28 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

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

28.1 Post retirement medical obligations and Long service awards

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

28.2 Impairment of Receivables

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

28.3 Property, Plant and Equipment

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

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

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

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

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

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

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

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

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

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

* cost as supplied by suppliers.

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

28.4 Investment Property

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

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

* The Municipality referred to buildings in other municipal areas to determine the useful life of buildings.

* The Municipality also consulted with professional engineers and qualified valuators to support the useful life of buildings.

28.5 Provision and Contingent Liabilities

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

28.6 Revenue Recognition

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

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

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

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

28.7 Provision for Landfill Sites

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

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

* Professional engineers where utilised to determine the cost of rehabilitation of landfill sites as well as the remaining useful life of each specific landfill site.

* Interest rates (investment rate) linked to prime was used to calculate the effect of time value of money.

28.8 Provision for Staff Leave

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

28.9 Provision for Performance Bonuses

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

28.10 Componentisation of Infrastructure Assets

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

29 DISTRIBUTION LOSSES

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

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

30 VALUE ADDED TAX

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

31 STATUTORY RECEIVABLES

31.1 Statutory Receivables Identification

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

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

31.2 Statutory Receivables Recognition

31.2.1 The municipality recognises statutory receivables as follows:

31.3 Initial Measurement

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

31.4 Subsequent Measurement

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

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

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

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

31.5 Other Charges

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

31.6 Impairment losses

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

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

* significant financial difficulty of the receivable, which may be evidenced by an application for debt councelling, business rescue or an equivalent.
* it is probable that the receivable will enter into sequestration, liquidation or other financial re-organisation.
* a breach of there terms of the transaction, such as default or delinquency in principal or interest payments (where levied).

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

31.7 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.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2023 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community R	Other R	Total R
Carrying Values at 1 July 2022	**142,728,663**	**1,501,726,370**	**76,449,699**	**60,718,347**	**1,781,623,079**
Cost	211,233,987	2,389,550,886	139,140,800	124,998,120	2,864,923,793
Accumulated Depreciation	(68,505,324)	(887,824,516)	(62,691,101)	(64,279,773)	(1,083,300,714)
Acquisitions	201,652	20,093,107	208,932	10,124,788	30,628,479
Donation	-	24,859,577	-	31,514	24,891,091
Revaluation of Landfill Sites and Querries	-	(47,640,691)	-	-	(47,640,691)
Capital Under Construction	32,826	76,342,350	8,403,112	-	84,778,289
Transfer to Investment Property	(4,944,311)	-	(4,497,221)	-	(9,441,532)
Cost	(5,835,477)	-	(8,665,060)	-	(14,500,537)
Accumulated Depreciation	891,166	-	4,167,839	-	5,059,005
Depreciation	(4,490,329)	(70,220,659)	(4,749,510)	(7,884,575)	(87,345,073)
Carrying Values of disposals	(61,515)	(307,770)	(57,265)	(105,088)	(531,637)
Cost	(211,555)	(1,364,255)	(57,265)	(264,736)	(1,897,811)
Accumulated Depreciation	150,040	1,056,486	-	159,648	1,366,174
Carrying Values at 30 June 2023	**133,466,988**	**1,504,852,286**	**75,757,747**	**62,884,986**	**1,776,962,006**
Cost	205,421,434	2,461,840,974	139,030,519	134,889,686	2,941,182,614
Accumulated Depreciation	(71,954,447)	(956,988,689)	(63,272,772)	(72,004,700)	(1,164,220,608)

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2022 **Reconciliation of Carrying Value**	**Land and Buildings** **R**	**Infrastructure** **R**	**Community**	**Other** **R**	**Total** **R**
Carrying Values at 1 July 2021	**146,794,367**	**1,442,897,162**	**83,116,127**	**67,704,337**	**1,740,511,992**
Cost	210,983,618	2,263,972,150	142,056,297	126,265,555	2,743,277,620
Accumulated Depreciation	(64,189,251)	(821,074,989)	(58,940,170)	(58,561,218)	(1,002,765,628)
Balance Previously Reported	(64,189,251)	(880,374,612)	(58,940,170)	(58,561,218)	(1,062,065,252)
Correction of Error - refer to note 34.01	-	59,299,624	-	-	59,299,624
Acquisitions	515,105	8,155,320	539,985	769,892	9,980,302
Balance Previously Reported	515,105	8,570,817	539,985	759,909	10,385,816
Correction of Error - refer to note 34.01	-			9,983	9,983
Transferred from/to Under Construction	-	(415,497)	-	-	(415,497)
Revaluation of Landfill Sites and Quarries	-	(20,071,387)	-	-	(20,071,387)
Donations	-	41,947,928	-	983,124	42,931,052
Capital Under Construction	-	114,383,437	28,315	-	114,411,752
Balance Previously Reported	-	113,967,940	28,315	-	113,996,255
Transferred from/to Additions	-	415,497	-	-	415,497
Transfer to Investment Property	(4,500)	-	-	-	(4,500)
Depreciation	(4,473,708)	(75,274,257)	(5,301,896)	(7,601,111)	(92,650,971)
Balance Previously Reported	(4,473,708)	(73,870,075)	(5,301,896)	(7,601,111)	(91,246,790)
Correction of Error - refer to note 34.01	-	(1,404,182)	-	-	(1,404,182)
Carrying Values of disposals	(102,601)	(10,311,833)	(1,932,831)	(1,137,895)	(13,485,161)
Cost	(260,236)	(18,836,563)	(3,483,797)	(3,020,451)	(25,601,047)
Balance Previously Reported	(260,236)	(18,905,903)	(3,483,797)	(3,020,451)	(25,670,386)
Correction of Error - refer to note 34.01	-	69,339	-	-	69,339
Accumulated Depreciation	157,635	8,524,730	1,550,966	1,882,556	12,115,886
Balance Previously Reported	157,635	8,528,272	1,550,966	1,882,556	12,119,428
Correction of Error - refer to note 34.01	-	(3,542)	-	-	(3,542)
Carrying Values at 30 June 2022	**142,728,663**	**1,501,726,370**	**76,449,699**	**60,718,347**	**1,781,623,079**
Cost	211,233,987	2,389,550,886	139,140,800	124,998,120	2,864,923,793
Accumulated Depreciation	(68,505,324)	(887,824,516)	(62,691,101)	(64,279,773)	(1,083,300,714)

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

1.1 PROPERTY, PLANT AND EQUIPMENT

Expenditure incurred to maintain PPE	Land and Buildings	Infrastructure	Community	Other	Total
Contracted Services	(1,203,924)	3,466,944	360,329	2,749,719	5,373,068
Consumable Items	130,573	5,276,643	312,967	2,874,075	8,594,257
30 June 2023	**(1,073,352)**	**8,743,587**	**673,295**	**5,623,794**	**13,967,325**
Contracted Services	(674,489)	2,529,900	128,186	3,536,760	5,520,358
Balance Previously Reported	636,590	2,503,848	128,186	3,235,070	6,503,694
Correction of Error - refer to note 34.01	(1,311,079)	26,052	-	301,690	(983,336)
Consumable Items	110,427	2,519,535	155,278	1,960,541	4,745,781
Balance Previously Reported	110,427	2,889,788	159,649	2,290,883	5,450,746
Correction of Error - refer to note 34.01	-	(370,253)	(4,370)	(330,342)	(704,965)
30 June 2022	**(564,062)**	**5,049,435**	**283,464**	**5,497,301**	**10,266,139**

Disclosure of PPE Under Construction (WIP)	Land and Buildings	Infrastructure	Community	Other	Total
Opening Balance 2022/2023	238,547	141,687,710	57,265	117,603	142,101,125
Under construction additions	32,826	76,342,350	8,403,112	-	84,778,289
Under construction disposed	-	-	(57,265)	-	(57,265)
Transferred from Under Construction to Additions	-	(63,366,901)	-	(117,603)	(63,484,504)
30 June 2023	**271,374**	**154,663,160**	**8,403,112**	**-**	**163,337,645**
Opening Balance 2021/2022	934,336	68,350,125	28,950	117,603	69,431,014
Under construction	-	114,383,437	28,315	-	114,411,752
Balance Previously Reported	-	113,967,940	28,315	-	113,996,255
Transferred to / from Additions	-	415,497	-	-	415,497
Transferred from Under Construction to Additions	(695,789)	(41,045,852)	-	-	(41,741,641)
Balance Previously Reported	(695,789)	(41,929,974)	-	-	(42,625,763)
Transferred to additions	-	884,122	-	-	884,122
30 June 2022	**238,547**	**141,687,710**	**57,265**	**117,603**	**142,101,125**

1.1 PROPERTY, PLANT AND EQUIPMENT

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

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	2023 R	2022 R
1.2	**INTANGIBLE ASSETS**		
	Carrying value as at 1 July	**8,553,818**	**7,436,012**
	Cost	9,601,187	10,112,830
	Accumulated amortisation and impairment losses	(1,047,368)	(2,676,818)
	Acquisitions	-	2,527,279
	Amortisation for the period	(472,486)	(183,204)
	Carrying value of disposals	(72,109)	(1,226,269)
	Cost	(151,424)	(3,038,922)
	Accumulated amortisation	79,315	1,812,653
	Carrying value as at 30 June	**8,009,223**	**8,553,818**
	Cost	9,449,763	9,601,187
	Accumulated amortisation and impairment losses	(1,440,540)	(1,047,368)
	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	2023 R	2022 R
1.3	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Reconciliation of fair value		
	Balance as at 1 July	**1,028,728,944**	**928,163,344**
	Balance Previously Reported		927,110,718
	Correction of Error - refer to note 34.02		1,052,626
	Transfer from PPE	12,108,584	4,500
	Acquisitions	1,094,545	-
	Disposal	(1,134,103)	(998,102)
	Fair value adjustment	19,026,491	101,559,201
	Balance Previously Reported		101,565,231
	Correction of Error - refer to note 34.02		(6,030)
	Carrying value as at 30 June	**1,059,824,461**	**1,028,728,944**

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 2023. 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

30 June 2023 Reconciliation of Carrying Value	Cultural Land and Buildings R	Historical Sites R	National Monuments R	Total R
Carrying Values at 1 July 2022	**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 2023	**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 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 of disposals	-	-	-	-
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	-	-	-	-

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	2023 R	2022 R
2	**INVENTORY**		
	Consumable Stores – at Cost	11,690,496	7,822,214
	Unsold water - at Cost	83,534	98,863
	Balance Previously Reported		84,450
	Correction of Error - refer to note 34.06		14,413
	Total Inventory	**11,774,029**	**7,921,077**

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 surplus to the amount of R 85 607 (2022: Inventory shortage of R 1 214 461) 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 2 343 527 (2022: R 3 908 761).

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

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

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

	2023	2022
Reallocations	(16,863,414)	(13,357,315)
Employee Related Costs	(14,634,262)	(14,041,188)
Contracted Services	(3,086,037)	(2,499,903)
Operational Costs	(68,118)	(38,502)
Finance Costs	(2,195,965)	(2,338,029)
Depreciation and Amortisation	(12,998,140)	(13,465,335)
Gains/(Loss) on Water Inventory	16,119,107	19,025,643

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

3 TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2023	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
Trade receivables from Exchange Transactions	275,946,507	(139,813,243)	136,133,264
Trade receivables from Non-Exchange Transactions	58,981,330	(40,697,963)	18,283,367

Note	Description		2023 R	2022 R
	Total Trade Receivables From Exchange and Non-Exchange Transactions	**334,927,837**	**(180,511,205)**	**154,416,632**

Trade Receivables from Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Exchange Debtors	260,478,705	(139,813,243)	120,665,462
Sundry Debtors	2,383,510	-	2,383,510
Provision for income not yet billed	13,084,292	-	13,084,292
Total Trade Receivables from Exchange Transactions	**275,946,507**	**(139,813,243)**	**136,133,264**

Trade receivables from Non-Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Non-Exchange Debtors	51,777,039	(35,196,796)	16,580,243
Sundry Debtors	1,485,593	-	1,485,593
Plus: Traffic Debtors	5,718,699	(5,501,167)	217,532
Total Trade Receivables from Non-Exchange Transactions	**58,981,330**	**(40,697,963)**	**18,283,367**

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	224,611,335	(135,791,546)	88,173,516
Balance Previously Reported	223,965,062	(135,791,546)	87,527,243
Correction of Error - refer to note 34.03	646,272	-	646,272
Trade receivables from Non-Exchange Transactions	51,052,715	(33,272,481)	17,780,234
Balance Previously Reported	51,296,149	(33,272,481)	18,023,668
Correction of Error - refer to note 34.04	(243,434)	-	(243,434)
Total Trade Receivables From Exchange and Non-Exchange Transactions	**275,664,050**	**(169,064,027)**	**105,953,750**

Trade receivables from Exchange Transactions	Gross Balances R	Provision for Bad Debts R	Net Balance R
Total Exchange Debtors	208,731,875	(135,791,546)	72,940,329

Note	Description		2023 R	2022 R
	Balance Previously Reported	208,085,603	(135,791,546)	72,294,056
	Correction of Error - refer to note 34.03	646,272	-	646,272
	Sundry Debtors	358,863	-	358,863
	Provision for income not yet billed	14,874,324	-	14,874,324
	Total Trade Receivables from Exchange Transactions	**223,965,062**	**(135,791,546)**	**88,173,516**
	Trade receivables from Non-Exchange Transactions	**Gross Balances R**	**Provision for Bad Debts R**	**Net Balance R**
	Total Non-Exchange Debtors	39,598,360	(27,193,260)	12,405,099
	Balance Previously Reported	39,841,794	(27,193,260)	12,648,533
	Correction of Error - refer to note 34.04	(243,434)	-	(243,434)
	Sundry Debtors	4,889,880	-	4,889,880
	Plus: Traffic Debtors	6,564,475	(6,079,220)	485,255
	Total Trade Receivables From Exchange and Non-Exchange Transactions	**51,052,715**	**(33,272,481)**	**17,780,234**

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

Ageing of Receivables from Exchange Transactions:

Electricity: Ageing

	2023 R	2022 R
Current (0 - 30 days)	15,641,794	16,977,832
31 - 60 Days	1,870,518	1,818,100
61 - 90 Days	2,130,528	588,239
91 - 120 Days	1,812,733	422,066
+ 120 Days	10,768,349	5,338,160
Total	32,223,922	25,144,397

Water: Ageing

	2023 R	2022 R
Current (0 - 30 days)	5,588,694	5,207,495
31 - 60 Days	2,179,552	2,526,937
61 - 90 Days	1,853,774	1,727,850
91 - 120 Days	1,619,786	1,519,979
+ 120 Days	41,959,123	30,364,796
Total	53,200,929	41,347,058

Refuse: Ageing

	2023 R	2022 R
Current (0 - 30 days)	3,964,505	3,398,151
31 - 60 Days	1,572,415	1,315,222
61 - 90 Days	1,389,666	1,062,239
91 - 120 Days	1,212,635	1,014,838
+ 120 Days	47,438,248	37,670,204

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description	2023 R	2022 R
	Total	55,577,469	44,460,654
	Sewerage: Ageing		
	Current (0 - 30 days)	4,132,208	3,596,927
	31 - 60 Days	1,386,964	1,085,826
	61 - 90 Days	1,137,051	901,536
	91 - 120 Days	990,177	854,075
	+ 120 Days	35,097,710	27,423,123
	Total	42,744,109	33,861,488
	VAT: Ageing		
	Current (0 - 30 days)	4,343,859	5,099,381
	31 - 60 Days	1,175,744	1,088,323
	61 - 90 Days	1,066,174	746,932
	91 - 120 Days	929,274	647,210
	+ 120 Days	20,705,259	15,482,688
	Total	28,220,309	23,064,534
	Other: Ageing		
	Current (0 - 30 days)	1,663,353	5,970,841
	31 - 60 Days	2,352,654	1,618,425
	61 - 90 Days	2,442,420	1,198,751
	91 - 120 Days	1,714,513	1,050,410
	+ 120 Days	40,339,027	31,015,318
	Total	48,511,967	40,853,744
	Total: Ageing		
	Current (0 - 30 days)	35,334,413	40,250,629
	31 - 60 Days	10,537,847	9,452,832
	61 - 90 Days	10,019,612	6,225,547
	91 - 120 Days	8,279,117	5,508,578
	+ 120 Days	196,307,716	147,294,289
	Total	260,478,705	208,731,875

The total ageing does not include sundry debtors of R 2 383 510 (2022: 358 863) and provision for income not yet billed of R 13 084 274 (2022: R 14 209 674).

Ageing of Receivables from Non-Exchange Transactions:

	Rates: Ageing		
	Current (0 - 30 days)	8,799,110	7,512,245
	31 - 60 Days	1,556,233	1,148,038

Note	Description	2023 R	2022 R
	61 - 90 Days	1,229,101	901,444
	91 - 120 Days	1,116,796	818,364
	+ 120 Days	39,075,798	29,218,269
	Total	51,777,039	39,598,360

The ageing does not include sundry debtors of R 1 485 593 (2022: R 4 889 880) and traffic fines of R 5 718 699 (2022: R 6 564 475).

Payments received are being prioritised in the following order:

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

Reconciliation of the Provision for Impairment

Description	2023 R	2022 R
Balance at beginning 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
Provision for bad debt	11,447,178	40,578,146
Receivables from Exchange Transactions	4,021,696	33,648,952
Balance Previously Reported		33,648,952
Correction of Error - refer to note 34.03		-
Receivables from Non-Exchange Transactions	7,425,482	6,929,195
Balance Previously Reported		6,929,195
Correction of Error - refer to note 34.04		-
Balance at the end of the year	180,511,205	169,064,027
Receivables from Exchange Transactions	139,813,243	135,791,546
Receivables from Non-Exchange Transactions	40,697,963	33,272,481

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

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

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

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

Note	Description	2023 R	2022 R
4	**OPERATING LEASE ASSET**		
	Balance at the beginning of the period	40,101	105,186
	Operating Lease Revenue effected	(26,205)	(65,085)
	Total Operating Lease Asset	**13,896**	**40,101**

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:

	2023	2022
Up to 1 year	13,896	26,205
2 to 5 years	-	13,896
More than 5 years	-	-
Total Operating Lease Arrangements	**13,896**	**40,101**

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

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

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

	2023	2022
Up to 1 year	715,600	-
2 to 5 years	2,862,398	-
More than 5 years	Unknown	-
Total Rental Income Receivable from Die Eiland Resort	**3,577,998**	**-**

Note	Description	2023	2022
5	**CASH AND CASH EQUIVALENTS**		
	Cashier's Float	3,540	3,540
	Petty Cash	2,000	2,000
	Cash on Hand	-	237,819
	Short-Term Investments qualifying as Cash and Cash Equivalents	11,534,778	5,039,560
	Primary Bank Account - ABSA Bank Limited	18,344,269	8,003,235

Note	Description		2023 R	2022 R
	Cash book balance of traffic account		3,109,997	1,033,443
	Total Cash and Cash Equivalents		**32,994,584**	**14,319,597**
	Current Account (Primary Bank Account)			
	ABSA Bank Limited - Upington Branch: Account Number 22-4000-0051			
	Cash Book Balance at Beginning of Period		8,003,235	3,167,684
	Cash Book Balance at End of Period		18,344,269	8,003,235
	Bank Statement Balance at Beginning of Period		7,324,832	1,907,617
	Bank Statement Balance at End of Period		17,261,478	7,324,832
	The Municipality does not have any overdrawn current account facilities with its banker as at 30 June 2023.			
	Current Account (Traffic Bank Account)			
	ABSA Bank Limited - Upington Branch: Account Number 40-8511-2448			
	Cash Book Balance at Beginning of Period		1,033,443	621,325
	Cash Book Balance at End of Period		3,109,997	1,033,443
	Bank Statement Balance at Beginning of Period		1,001,065	619,050
	Bank Statement Balance at End of Period		3,049,002	1,001,065
	Investments qualifying as Cash and Cash Equivalents:			
	Institution	**Account Number**		
	ABSA Bank	93-5341-7339	6,198,609	81,069
	Investec Bank	1100-528419-623	5,325,719	4,948,772
	Grindrod Bank	11000588044	10,449	9,719
			11,534,778	**5,039,560**
	R 3 400 000 of the investment at Investec (account number: 1100-528419-623) is secured to DBSA.			
6	**UNPAID CONDITIONAL GRANTS AND RECEIPTS**			
	Integrated National Electrification Programme		-	1,481,920
	Neighbourhood Development Partnership Grant		-	6,161,505
	Regional Bulk Infrastructure Grant		3,278,280	4,131,816
	Total Unpaid Conditional Grants and Receipts		**3,278,280**	**11,775,241**

Note	Description	2023 R	2022 R
7	**NON-CURRENT BORROWINGS**		
	Annuity Loans	88,920,348	88,521,153
	Less : Current portion transferred to current liabilities	(17,741,365)	(15,995,837)
	Total Non-Current Borrowings	**71,178,982**	**72,525,316**
	Loans were raised for the period under review.		
	(Refer to Appendix A for more detail on long-term liabilities)		

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description	2023 R	2022 R
8	**NON-CURRENT EMPLOYEE BENEFITS**		
	Post Retirement Medical Benefits	108,425,000	111,544,000
	Long-Service Awards	13,365,000	13,435,000
	Total Non-current Employee Benefits	**121,789,999**	**124,979,000**
8.1	**POST RETIREMENT MEDICAL BENEFITS**		
	Balance 1 July	115,463,000	109,858,000
	Service Cost	5,298,000	5,191,000
	Interest Cost	13,411,000	11,029,000
	Expenditure for the year	(4,181,527)	(4,018,529)
	Actuarial (Gain)	(17,084,473)	(6,596,471)
		112,906,000	115,463,000
	Less: Transfer of Current Portion	(4,481,000)	(3,919,000)
	Net Post-Employment Health Care Benefit Liability	**108,425,000**	**111,544,000**
8.2	**LONG SERVICE AWARDS**		
	Balance 1 July	15,255,000	15,104,999
	Service Cost	1,399,000	1,396,000
	Interest Cost	1,553,000	1,256,000
	Expenditure for the year	(3,109,268)	(2,481,663)
	Actuarial (Gain) / Loss	400,268	(20,337)
		15,498,000	15,255,000
	Less: Transfer of Current Portion	(2,133,000)	(1,820,000)
	Net Long Service Awards Liability	**13,365,000**	**13,435,000**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance 1 July	130,718,000	124,962,999
	Service Cost	6,697,000	6,587,000
	Interest Cost	14,964,000	12,285,000
	Expenditure for the year	(7,290,795)	(6,500,191)
	Actuarial (Gain)	(16,684,205)	(6,616,808)
		128,403,999	130,718,000
	Less: Transfer of Current Portion	(6,614,000)	(5,739,000)
	Net Total Non-Current Employee Benefit	**121,789,999**	**124,979,000**
	Post Retirement Benefits		
	The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:		
	- In-service (employees) members	385	408
	- In-service (employee) non-members	449	465
	- Continuation members (e.g. Retirees, widows, orphans)	97	88
	Total	**931**	**961**

Note	Description	2023 R	2022 R
	The liability in respect of past service has been estimated to be as follows:		
	- In-service members	57,974,000	62,822,000
	- In-Service non-members	6,205,000	6,722,000
	- Continuation members	48,727,000	45,919,000
		112,906,000	115,463,000

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

	2023 R millions	2022 R millions	2021 R millions	2020 R millions	2019 R millions
Members	112.906	115.463	109.858	97.339	100.038
Total Liability	**112.906**	**115.463**	**109.858**	**97.339**	**100.038**

Experience adjustments were calculated as follows:

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

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

	2021 R millions	2020 R millions	2019 R millions
Liabilities: (Gain) / Loss	(16.494)	7.572	2.032
Assets: Gain / (Loss)	-	-	-

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

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

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

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

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

Key actuarial assumptions used:

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

Note	Description	2023 R	2022 R
	Rate of interest		
	Discount rate	12.42%	11.81%
	Consumer Price Inflation	6.53%	5.20%
	Health Care Cost Inflation Rate	8.03%	8.43%
	Net Effective Discount Rate	4.06%	3.12%
	Maximum Subsidy Inflation Rate	5.65%	5.95%
	Net-of-maximum--subsidy-inflation discount rate	6.41%	5.53%

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:

	2023 R	2022 R
Present value of fund obligations	112,906,000	115,463,000
Net liability/(asset)	**112,906,000**	**115,463,000**

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

	2023 R	2022 R
Balance 1 July	115,463,000	109,858,000
Contribution for the year	5,298,000	5,191,000
Interest Cost	13,411,000	11,029,000
Expenditure for the year	(4,181,527)	(4,018,529)
Actuarial (Gain)	(17,084,473)	(6,596,471)
	112,906,000	115,463,000
Less: Transfer of Current Portion	(4,481,000)	(3,919,000)
Net Post-Employment Health Care Benefit Liability	**108,425,000**	**111,544,000**

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	64.179	48.727	112.906

The effect of movements in the assumptions are as follows:

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	112.906	-
Health Care Inflation	+ 1%	118.929	5%
Health Care Inflation	- 1%	104.937	-7%
Discount Rate	+ 1%	100.585	-11%
Discount Rate	- 1%	127.912	13%
Post-retirement mortality	+1 year	110.499	-2%
Post-retirement mortality	-1 year	115.257	2%
Average retirement age	-1 year	117.314	4%
Continuation of membership at retirement	-10%	104.624	-7%

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

Note	Description	2023 R	2022 R

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%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2024

The effect of movements in the assumptions are as follows:

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		4.2250	13.7530	17.9780	
Health Care Inflation	+ 1%	4.5050	14.5000	19.0050	6%
Health Care Inflation	- 1%	3.8230	12.7640	16.5870	-8%
Discount Rate	+ 1%	3.6170	13.2070	16.8240	-6%
Discount Rate	- 1%	4.9860	14.3590	19.3450	8%
Post-retirement mortality	+1 year	4.1520	13.4540	17.6060	-2%
Post-retirement mortality	-1 year	4.2960	14.0440	18.3400	2%
Average retirement age	-1 year	4.3910	14.3000	18.6910	4%
Continuation of membership at retirement	-10%	3.6870	12.7240	16.4110	-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.

Long Service Bonuses		**Employees**
The Long Service Bonus plans are defined benefit plans		
As at year end, the following number of employees were eligible for Long Service Bonuses	828	867

Rate of interest

	2023	2022
Discount Rate	10.92%	10.81%
CPI	5.39%	6.33%

Note	Description	2023 R	2022 R
	General Increase Rate	6.39%	7.33%
	Net Discount Rate	4.26%	3.24%
	The amounts recognised in the Statement of Financial Position are as follows:		
	Present value of fund obligations	15,498,000	15,255,000
	Net liability	**15,498,000**	**15,255,000**

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

	2023 R millions	2022 R millions	2021 R millions	2020 R millions	2019 R millions
Members	15.498	15.255	15.105	13.456	14.115
Total Liability	**15.498**	**15.105**	**15.105**	**13.456**	**14.115**

Experience adjustments were calculated as follows:

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

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

	2021 R millions	2020 R millions	2019 R millions
Liabilities: (Gain) / Loss	1.443	0.836	1.477
Assets: Gain / (Loss)	-	-	-

	2023	2022
Balance 1 July	15,255,000	15,104,999
Contribution for the year	1,399,000	1,396,000
Interest Cost	1,553,000	1,256,000
Expenditure for the year	(3,109,268)	(2,481,663)
Actuarial (Gain)	400,268	(20,337)
	15,498,000	15,255,000
Less: Transfer of Current Portion	(2,133,000)	(1,820,000)
Net Long-Service Award Liability	**13,365,000**	**13,435,000**

Sensitivity Analysis on the Accrued Liability

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	15.498	-
General earnings inflation	+ 1%	16.242	5%
General earnings inflation	- 1%	14.811	-4%
Discount rate	+ 1%	14.768	-5%
Discount rate	- 1%	16.300	5%

Note	Description		2023 R	2022 R
	Average retirement age	+2 yrs	17.450	13%
	Average retirement age	-2 yrs	13.547	-13%
	Withdrawal rates	x2	12.817	-17%
	Withdrawal rates	x0.5	17.273	11%

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%

Sensitivity Analysis on Current-service and Interest Cost for the year ending 30 June 2024

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		1.3480	1.5790	2.9270	
General Earnings Inflation	1%	1.4320	1.6600	3.0920	6%
General Earnings Inflation	-1%	1.2710	1.5040	2.7750	-5%
Discount Rate	1%	1.2800	1.6370	2.9170	0%
Discount Rate	-1%	1.4240	1.5140	2.9380	0%
Average retirement age	+2 years	1.5000	1.7930	3.2930	13%
Average retirement age	-2 years	1.1900	1.3640	2.5540	-13%
Withdrawal Rate	x2	1.0390	1.2850	2.3240	-21%
Withdrawal Rate	x0.5	1.5640	1.7740	3.3380	14%

COVID-19 Assumptions

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

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

Note	Description	2023 R	2022 R
9	**NON-CURRENT PROVISIONS**		
	Landfill Site - Environmental Rehabilitation	26,989,143	49,207,525
	Quarries - Environmental Rehabilitation	27,551,666	34,526,821
	Total Non-Current Provisions	**54,540,809**	**83,734,346**

Note	Description	2023 R	2022 R
9.1	**Landfill Site - Environmental rehabilitation**		
	Balance beginning of the period	69,613,482	91,268,605
	Change in landfill closure provision	(36,770,176)	(21,655,124)
	Interest Cost	3,388,533	-
		36,231,839	69,613,482
	Less: Transfer of Current Portion	(9,242,696)	(20,405,956)
	Balance at the end of the period	**26,989,143**	**49,207,525**

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

	2023 R	2022 R
Askham Landfill Site	561,053	2,713,003
De Duine Landfill Site	23,489,358	38,462,734
Groot Mier Landfill Site	1,529,281	3,544,454
Leerkrans Landfill Site	1,683,432	3,725,888
Loubos Landfill Site	1,457,514	3,587,785
Noenieput Landfill Site	251,815	1,729,021
Philandersbron Landfill Site	1,655,657	3,739,593
Rietfontein Landfill Site	1,489,322	3,553,459
Swartkop Landfill Site	1,358,585	3,418,148
Welkom Landfill Site	2,755,820	5,139,397
Total Landfill site rehabilitation	**36,231,839**	**69,613,481**

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 2023:

	CPI	Discount Rate	Risk Allowance
Askham Landfill Site	5.40%	10.32%	0.00%
Loubos Landfill Site	5.40%	10.32%	0.00%
Swartkopdam Landfill Site	5.40%	10.32%	0.00%
De Duine Landfill Site	5.40%	10.32%	0.00%
Noenieput Landfill Site	5.40%	10.32%	0.00%
Welkom Landfill Site	5.40%	10.32%	0.00%
Groot Mier Landfill Site	5.40%	10.32%	0.00%
Philandersbron Landfill Site	5.40%	10.32%	0.00%
Leerkrans Landfill Site	5.40%	10.32%	0.00%
Rietfontein Landfill Site	5.40%	10.32%	0.00%

Key financial assumptions used for 30 June 2022:

Assumptions

	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%

9.2 **Quarries - Environmental rehabilitation**

Note	Description	2023 R	2022 R
	Balance beginning of the period	38,525,130	36,941,393
	Change in quarry closure provision	(10,870,514)	1,583,737
	Interest Cost	2,853,202	-
		30,507,818	38,525,130
	Less: Transfer of Current Portion	(2,956,152)	(3,998,309)
	Balance at the end of the period	**27,551,666**	**34,526,821**

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.

	2023 R	2022 R
Leseding Quarry	1,716,155	2,116,897
Spitskop Quarry	23,831,416	29,939,264
Upington Quarry	4,342,034	5,727,614
Rietfontein 1 Quarry	347,800	417,079
Rietfontein 2 Quarry	270,414	324,278
Total Quarries rehabilitation	**30,507,818**	**38,525,132**

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 2023:

	CPI	Discount Rate	Risk Allowance
Leseding Quarry	5.40%	10.32%	0.00%
Spitskop Quarry	5.40%	10.32%	0.00%
Upington Quarry	5.40%	10.32%	0.00%
Rietfontein 1 Quarry	5.40%	10.32%	0.00%
Rietfontein 2 Quarry	5.40%	10.32%	0.00%

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%

Note	Description	2023 R	2022 R
10	**CONSUMER DEPOSITS**		
	Electricity and Water	13,251,273	12,551,409
	Sundry	3,621,953	4,235,410
	Total Consumer Deposits	**16,873,225**	**16,786,819**
	Guarantees Held In Lieu of Electricity and Water Deposits	**220,041**	**220,041**

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

No interest is paid on Consumer Deposits held.

Note	Description	2023 R	2022 R
11	**PROVISIONS**		
	Performance Bonus	796,432	841,577
	Leave Provision	35,816,308	35,400,914
	Current portion of Non-Current Provisions	12,198,848	24,404,265
	Total Provisions	**48,811,588**	**60,646,756**
	Performance bonuses		
	Balance beginning of the period	841,577	979,578
	Performance bonuses paid	(841,577)	(979,578)
	Contributions	796,432	841,577
	Balance at the end of the period	**796,432**	**841,577**
	Leave Provision		
	Balance beginning of the period	35,400,914	34,293,400
	Leave pay-outs	(2,226,383)	(3,408,325)
	Contribution	2,641,777	4,515,840
	Balance at the end of the period	**35,816,308**	**35,400,914**

Note	Description	2023 R	2022 R
12	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	145,441,635	108,405,128
	Balance Previously Reported		117,158,915
	Correction of Error - refer to note 34.05		(8,753,787)
	Payments Received in Advance	8,518,556	8,844,215
	Balance Previously Reported		8,845,964
	Correction of Error - refer to note 34.05		(1,749)
	Retentions	9,102,680	10,809,868
	Unidentified Deposits	4,041,807	4,438,115
	Other Creditors	16,853,881	18,047,298
	Balance Previously Reported		16,316,443
	Correction of Error - refer to note 34.05		1,730,855
	Leave Accrual	2,229,809	1,820,973
	Staff Bonuses	9,991,352	9,877,908
	Total Trade and Other Payables from Exchange Transactions	**196,179,721**	**162,243,504**

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

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

Leave accrual

	2023 R	2022 R
Balance beginning of the period	1,820,973	1,719,078
Contribution	408,837	101,895
Balance at the end of the period	**2,229,809**	**1,820,973**

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.

Note	Description	2023 R	2022 R
	Staff Bonuses		
	Balance beginning of the period	9,877,908	9,669,387
	Bonus Payments	(16,720,187)	(16,646,050)
	Contributions	16,833,631	16,854,571
	Balance at the end of the period	**9,991,352**	**9,877,908**

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.

	Guarantees Held In Lieu of Retentions	**1,836,989**	**-**

A retention guarantee was provided by Entsha Henra (Pty) Ltd with reference number 621313 for TN003/2021 to the amount of R 1 836 988.62. The guarantee expires on 22 March 2024.

Note	Description	2023 R	2022 R
13	**UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
13.1	***Conditional Grants From Other Spheres of Government***	**10,941,743**	**3,821,988**
	Department of Economic Development and Tourism	841,954	1,163,281
	Extended Public Work Programme - National	-	225,745
	Other	50,000	50,000
	Library Grant	-	179,300
	Municipal Infrastructure Grant	213,503	251,237
	Neighbourhood Development Partnership Grant	3,449,586	-
	Integrated National Electrification Programme	5,638,793	-
	Water Service Infrastructure Grant	747,907	1,952,425
	Total Unspent Conditional Grants and Receipts	**10,941,743**	**3,821,988**

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

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

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

Note	Description	2023 R	2022 R
14	**TAXES**		
	VAT (Receivable) / Payable	10,274,976	13,240,750
	Balance Previously Reported		11,262,314
	Correction of Error - refer to note 34.07		1,978,436
	Total Taxes	**10,274,976**	**13,240,750**

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

Note	Description	2023 R	2022 R
15	**ACCUMULATED SURPLUS**		
	Accumulated surplus / (deficit)	2,496,836,177	2,403,711,766
	Balance Previously Reported		2,338,565,803
	Correction of Error - refer to note 34.08		66,664,851
	Total Accumulated Surplus	**2,496,836,177**	**2,403,711,766**

Note	Description	2023 R	2022 R
16	**PROPERTY RATES**		
	General Rates		
	Total Assessment Rates	140,560,736	130,439,966
	Balance Previously Reported		130,636,212
	Correction of Error - refer to note 34.10		(196,245)
	Less: Revenue Foregone	(8,193,651)	(7,549,143)
	Total Property Rates	**132,367,085**	**122,890,824**

	Valuations	**2023/06/30 R 000's**	**2022/06/30 R 000's**
	Residential & Commercial	7,949,750	7,725,067
	Agricultural	5,297,817	5,768,323
	State	435,995	431,225
	PSI & PBO	29,381	29,379
	Non Rateable	1,663,986	1,652,782
	Total Property Valuations	**15,376,929**	**15,606,776**

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 0.0133287 (2022: R 0.0126940).

Note	Description	2023 R	2022 R
17	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Government Grants and Subsidies - Operating	127,789,456	119,582,228
	Government Grants and Subsidies - Capital	80,204,899	104,852,072
	Donations	25,255,807	42,931,052
	Total Government Grants, Donations and Subsidies	**233,250,162**	**267,365,352**
	Coghsta	24,857,777	41,947,928
	Department of Economic Development and Tourism	321,327	-
	Department of Fisheries, Forestry and Environmental Affairs	-	983,124
	Extended Public Work Programme - National	1,298,745	906,727
	Equitable Share	106,741,000	95,002,000
	Financial Management Grant	3,000,000	3,000,000
	Housing Subsidy	200,000	850,000
	Integrated National Electrification Programme	304,287	24,481,092
	KF Airconditioning	1,800	-
	Municipal Infrastructure Grant	28,220,734	24,730,063
	Neighbourhood Development Partnership Grant	17,252,909	26,161,505
	Provincial	3,179,300	2,979,865
	Regional Bulk Infrastructure Grant	41,271,534	29,122,082
	Thusano NPC	396,230	-
	Water Service Infrastructure Grant	6,204,518	17,200,966
	Total Government Grants and Subsidies	**233,250,162**	**267,365,352**

Note	Description	2023 R	2022 R
17.01	***Equitable Share***		
	Balance unspent at beginning of year	-	-
	Current year receipts	106,741,000	95,002,000
	Conditions met - transferred to revenue	(106,741,000)	(95,002,000)
	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.		
17.02	***Integrated National Electrification Programme***		
	Balance unspent at beginning of year	(1,481,920)	2,193,873
	Current year receipts	7,425,000	25,475,000
	Conditions met - transferred to revenue	(304,287)	(24,481,092)
	Roll over not approved	-	(4,669,700)
	Conditions still to be met - transferred to liabilities / (assets)	**5,638,793**	**(1,481,920)**
	This grant was used for electrical connections in previously disadvantaged areas.		
17.03	***Provincial Grants***		
	Balance unspent at beginning of year	179,300	155,300
	Current year receipts	3,000,000	3,003,865
	Conditions met - transferred to revenue	(3,179,300)	(2,979,865)
	Conditions still to be met - transferred to liabilities	**-**	**179,300**
	The grant was utilised for the upgrading of library infrastructure and equipment, as well as operating expenditure.		
17.04	***Municipal Infrastructure Grant***		
	Balance unspent at beginning of year	251,237	(1,341,700)
	Current year receipts	28,183,000	26,323,000
	Conditions met - transferred to revenue	(28,220,734)	(24,730,063)
	Conditions still to be met - transferred to liabilities	**213,503**	**251,237**
	The Municipal infrastructure grant is utilised for the construction of infrastructure in terms of the conditions of the grant. .		
17.05	***Housing***		
	Balance unspent at beginning of year	-	400,000
	Current year receipts	200,000	450,000
	Conditions met - transferred to revenue	(200,000)	(850,000)
	Conditions still to be met - transferred to liabilities	**-**	**-**
	The Housing Grant is allocated to municipalities to provide the housing function on behalf of Provincial Government.		
17.06	***Water Service Infrastructure Grant***		
	Balance unspent at beginning of year	1,952,425	9,153,390
	Current year receipts	5,000,000	10,000,000
	Conditions met - transferred to revenue	(6,204,518)	(17,200,966)
	Conditions still to be met - transferred to liabilities	**747,907**	**1,952,425**
	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.		
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	2023 R	2022 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)		
17.09	***Extended Public Work Programme - National***		
	Balance unspent at beginning of year	225,745	761,737
	Current year receipts	1,073,000	1,113,000
	Conditions met - transferred to revenue	(1,298,745)	(906,727)
	Roll-over not approved	-	(742,265)
	Conditions still to be met - transferred to liabilities	**-**	**225,745**
	The Expanded Public Works Programme Grant was allocated to the Municipality for the installation of water meters.		
17.10	**COGHSTA**		
	Balance unspent at beginning of year	-	-
	Current year receipts	24,857,777	41,947,928
	Conditions met - transferred to revenue	(24,857,777)	(41,947,928)
	Conditions still to be met	**-**	**-**
	Coghsta donated completed infrastructure projects to Dawid Kruiper Municipality.		
17.11	**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.		
17.12	**Neighbourhood Partnership Development Grant**		
	Balance unspent at beginning of year	(6,161,505)	16,788,035
	Current year receipts	26,864,000	20,000,000
	Conditions met - transferred to revenue	(17,252,909)	(26,161,505)
	Roll over not approved	-	(16,788,035)
	Conditions still to be met - transferred to liabilities / (assets)	**3,449,586**	**(6,161,505)**
	The Neighbourhood Development Partnership Grants supports municipalities in developing and implementing urban network plans.		
17.13	**Department of Economic Development and Tourism**		
	Balance unspent at beginning of year	1,163,281	663,281
	Current year receipts	-	500,000
	Conditions met - transferred to revenue	(321,327)	-
	Conditions still to be met - transferred to liabilities	**841,954**	**1,163,281**
	The grant is utilised for the construction of infrastructure in terms of the conditions of the grant.		
17.14	**KF Airconditioning**		
	Balance unspent at beginning of year	-	-
	Current year receipts	1,800	-
	Conditions met - transferred to revenue	(1,800)	-
	Conditions still to be met	**-**	**-**
	Donation received for one water meter and the installation thereof.		

Note	Description	2023 R	2022 R
17.15	**Thusano NPC**		
	Balance unspent at beginning of year	-	-
	Current year receipts	396,230	-
	Conditions met - transferred to revenue	(396,230)	-
	Conditions still to be met	**-**	**-**
	Donation received for operational anc capital expenditure on road infrastructure.		
17.16	**Regional Bulk Infrastructure Grant**		
	Balance unspent at beginning of year	(4,131,816)	-
	Current year receipts	42,125,071	24,990,266
	Conditions met - transferred to revenue	(41,271,534)	(29,122,082)
	Conditions still to be met - transferred to (assets)	**(3,278,280)**	**(4,131,816)**
	The funding was received for the upgrade of the Kameelmond Waste Water Treatment Works.		
18	**FINES, PENALTIES AND FORFEITS**		
	Fines	3,534,836	3,523,286
	Illegal Connections	636,000	212,961
	Law Enforcement Fines	8,380	15,463
	Municipal Traffic Fines	2,887,810	3,292,800
	Overdue Books Fines	2,646	2,062
	Forfeits	187,885	383,782
	Pound Fees	57,239	-
	Total Fines, Penalties and Forfeits	**3,779,961**	**3,907,068**
19	**LICENCES AND PERMITS**		
	Market Porters	65,949	64,142
	Road and Transport Licences	1,728,693	1,875,275
	Trading Licences	152	83
	Total Licences and Permits	**1,794,795**	**1,939,500**
20	**OPERATIONAL REVENUE**		
	Administrative Handling Fees	10,014	480,106
	Balance Previously Reported		474,927
	Correction of Error - refer to note 34.14		5,179
	Bad Debts Recovered	89,949	380,277
	Breakages and Losses Recovered	98	30,012
	Commission	802,626	342,768
	Discounts and Early Payments	181,839	7,882
	Incidental Cash Surpluses	32,222	19,902
	Inspection Fees	95,024	19,827
	Insurance Refund	12,983	-
	Registration Fees	-	1,347
	Request for Information	18,677	22,635
	Skills Development Levy Refund	571,867	-
	Staff Recoveries	-	1,465
	Total Operational Revenue	**1,815,298**	**1,306,221**

Note	Description	2023 R	2022 R
21	**RENTAL FROM FIXED ASSETS**		
	Investment Property	6,574,136	5,210,490
	Balance Previously Reported		5,192,025
	Correction of Error - refer to note 34.15		18,465
	Property, Plant and Equipment	405,181	433,015
	Total Rental from Fixed Assets	**6,979,317**	**5,643,505**
22	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Advertisements	1,437	7,408
	Application Fees for Land Usage	115,292	266,027
	Building Plan Approval	1,312,498	1,638,489
	Cemetery and Burial	203,170	294,958
	Clearance Certificates	82,644	105,865
	Development Charges	53,954	-
	Encroachment Fees	68,462	63,837
	Entrance Fees	628,601	479,052
	Escort Fees	8,492	-
	Exempted Parking	1,057	417
	Fire Services	92,875	718,637
	Legal Fees Recovered	56,175	32,200
	Library Fees	-	339
	Occupation Certificates	13,626	7,038
	Parking Fees	1,760	378
	Photocopies and Faxes	11,695	20,166
	Publications	3,335	2,113
	Sale of Consumables	142,991	167,987
	Stone and Gravel	4,296	-
	Sub-Division and Consolidation Fees	38,348	26,904
	Town Planning and Servitudes	6,097,285	5,652,942
	Balance Previously Reported		5,664,678
	Correction of Error - refer to note 34.17		(11,736)
	Traffic Control	-	6,079
	Total Sale of Goods and Rendering of Services	**8,937,995**	**9,490,838**

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	2023 R	2022 R
23	**SERVICE CHARGES**		
	Sale of Electricity	331,873,188	333,029,667
	Prepaid Electricity Sales	120,326,464	124,432,870
	Balance Previously Reported		124,430,599
	Correction of Error - refer to note 34.16		2,272
	Other Electricity Sales	5,747,951	3,777,603
	Balance Previously Reported		3,793,910
	Correction of Error - refer to note 34.16	-	(16,307)
	Metered Electricity Sales	212,893,579	211,757,678
	Balance Previously Reported		211,832,710
	Correction of Error - refer to note 34.16	-	(75,032)
	Cost of Free Basic Services - Indigents	(7,094,806)	(6,938,485)
	Balance Previously Reported		(6,897,240)
	Correction of Error - refer to note 34.18	-	(41,245)
	Total Sale of Water	67,964,917	72,877,385
	Metered Water Sales	58,026,482	61,025,277
	Balance Previously Reported		60,157,477
	Correction of Error - refer to note 34.16		867,801

Note	Description	2023 R	2022 R
	Prepaid Water Sales	370,315	484,968
	Balance Previously Reported		485,491
	Correction of Error - refer to note 34.16		(523)
	Other Water Sales	11,669,089	14,444,672
	Balance Previously Reported		14,443,850
	Correction of Error - refer to note 34.16		822
	Cost of Free Basic Services - Indigents	(2,100,969)	(3,077,533)
	Total Refuse Removal	45,238,202	41,114,478
	Refuse Removal	58,453,488	53,765,969
	Balance Previously Reported		53,685,502
	Correction of Error - refer to note 34.16		80,467
	Cost of Free Basic Services - Indigents	(13,215,286)	(12,651,492)
	Total Sewerage and Sanitation Charges	48,661,481	44,565,187
	Sewerage and Sanitation Charges	60,686,018	55,942,208
	Balance Previously Reported		55,902,601
	Correction of Error - refer to note 34.16		39,607
	Cost of Free Basic Services - Indigents	(12,024,537)	(11,377,021)
	Total Service Charges	**493,737,788**	**491,586,716**

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	2023 R	2022 R
24	**BULK PURCHASES**		
	Electricity	240,472,376	237,300,519
	Balance Previously Reported		248,180,402
	Correction of Error - refer to note 34.19		(10,879,883)
	Total Bulk Purchases	**240,472,376**	**237,300,519**

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	2023 R	2022 R
25	**CONTRACTED SERVICES**		
	Artists and Performers	18,000	-
	Board Members	37,905	-
	Business and Advisory	135,748	138,139
	Business and Financial Management	2,573,824	1,873,636
	Catering Services	115,924	62,357
	Civil Engineering	28,000	13,750
	Contractors	2,350	1,000
	Employee Wellness	-	4,420
	Gardening Services	3,797	
	Laboratory Services	1,694,153	1,385,676
	Balance Previously Reported		1,285,346
	Correction of Error - refer to note 34.20		100,330
	Land and Quantity Surveyors	58,088	365,665
	Legal Cost	1,133,436	1,346,621
	Balance Previously Reported		1,349,292
	Correction of Error - refer to note 34.20		(2,671)
	Litter Picking and Street Cleaning	1,436,877	810,874
	Maintenance of Buildings and Facilities	378,678	652,357
	Balance Previously Reported		636,590
	Correction of Error - refer to note 34.20		15,767
	Maintenance of Community Assets	360,329	128,186
	Maintenance of Infrastructure Assets	3,466,944	2,529,900
	Balance Previously Reported		2,503,848
	Correction of Error - refer to note 34.20		26,052

Note	Description	2023 R	2022 R
	Maintenance of Other Assets	2,794,739	3,568,292
	Balance Previously Reported		3,235,070
	Correction of Error - refer to note 34.20		333,222
	Medical Examinations	438,520	352,424
	Plants, Flowers and Decorations	18,819	-
	Pest Control and Fumigation	28,622	9,580
	Qualification Verification	10,386	12,674
	Refuse Removal Contractors	379,755	218,580
	Security Services	4,307,584	5,753,770
	Sewerage Services	183,420	386,129
	Stage and Sound Crew	15,000	-
	Town Planners	1,287,320	38,500
	Tracing Agents and Debt Collectors	-	8,681
	Valuer and Assessors	773,609	1,293,522
	Balance Previously Reported		1,263,609
	Correction of Error - refer to note 34.20		29,913
	Reallocation of Contracted Services to Water Inventory Consumed	(3,086,037)	(2,499,903)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.20		(2,499,903)
	Total Contracted Services	**18,595,790**	**18,454,831**
26	**DEPRECIATION AND AMORTISATION**		
	Depreciation on PPE	87,345,073	92,650,971
	Balance Previously Reported		91,246,790
	Correction of Error - refer to note 34.23		1,404,182
	Amortisation on Intangible Assets	472,486	183,204
	Reallocation of Depreciation and Asset Impairment to Water Inventory Consumed	(12,998,140)	(13,465,335)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.23		(13,465,335)
	Total Depreciation and Asset Impairment	**74,819,419**	**79,368,840**
27	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	211,839,659	209,691,374
	Housing Benefits	432,244	453,223
	Medical Aid Contributions	16,176,465	15,953,134
	Other Benefits and Allowances	11,108,474	10,453,369
	Overtime Payments	25,130,987	21,088,321
	Balance Previously Reported		21,007,192
	Correction of Error - refer to note 34.21		81,129
	Pension Fund and UIF Contributions	40,763,568	40,852,553
	Performance Bonus	560,735	645,197
	Post Retirement Benefit	8,220,734	16,939,512
	Skills Development Levy	2,881,915	2,794,010
	Staff Bonuses	16,833,631	16,854,571
	Travel Allowance	6,703,144	6,744,117
	Less: Employee Costs Capitalised	(171,170)	-
	Reallocation of Employee Related Costs to Water Inventory Consumed	(14,634,262)	(14,041,188)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.21		(14,041,188)
	Total Employee Related Costs	**325,846,126**	**328,428,193**

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description	2023 R	2022 R
	Reconciliation of GRAP 25 Disclosure		
	Post Retirement Medical Benefits	1,624,527	9,623,529
	Service Cost	5,298,000	5,191,000
	Interest Cost	13,411,000	11,029,000
	Actuarial (Gain)	(17,084,473)	(6,596,471)
	Long Service Awards	3,352,268	170,337
	Service Cost	1,399,000	1,396,000
	Interest Cost	1,553,000	1,256,000
	Actuarial (Gain)	400,268	(2,481,663)
	Total Reconciliation as per GRAP 25	**4,976,795**	**9,793,866**

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

Note	Description	2023 R	2022 R
	Remuneration of the Municipal Manager:		
27.01	***E Ntoba***		
	Annual Remuneration	1,020,366	1,297,600
	Car Allowance	241,200	241,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	18,015	19,485
	Performance Bonuses	184,656	184,656
	Leave Gratuity	86,187	-
	Total	**1,550,424**	**1,742,941**

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

Note	Description	2023 R	2022 R
	Remuneration of Chief Financial Officer:		
27.02	***G M Schreiner***		
	Annual Remuneration	-	7,994
	Car Allowance	-	2,204
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	-	3,883
	Leave pay out	-	148,456
	Performance Bonuses	-	128,471
	Total	**-**	**291,009**

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	2023 R	2022 R
	Remuneration of Chief Financial Officer:		
27.03	***R F Strauss***		
	Annual Remuneration	950,331	141,130
	Acting Allowance	-	57,753
	Car Allowance	180,000	32,605
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	218,701	42,116
	Performance Bonuses	12,613	-
	Total	**1,361,646**	**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	2023 R	2022 R
	Remuneration of the Director Electro Mechanical		
27.04	***Services: A J Snyders***		
	Annual Remuneration	-	1,020,617
	Car Allowance	-	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	-	74,184
	Performance Bonuses	62,895	88,053
	Total	**62,895**	**1,362,854**

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	2023 R	2022 R
27.05	***Remuneration of the Director Corporate Services: C M Newman***		
	Annual Remuneration	1,092,719	1,003,410
	Car Allowance	199,200	199,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	236,636	239,807
	Performance Bonuses	71,373	114,197
	Total	**1,599,929**	**1,556,613**
27.06	***Remuneration of the Director Development Services: M G Bovu***		
	Annual Remuneration	1,310,429	1,225,211
	Car Allowance	202,248	202,248
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	18,800	16,537
	Performance Bonuses	99,922	85,648
	Total	**1,631,400**	**1,529,643**
27.07	***Remuneration of the Director Civil Engineering Services: P G Jonker***		
	Annual Remuneration	904,547	840,000
	Car Allowance	132,648	132,648
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	13,465	12,689
	Performance Bonuses	48,632	71,203
	Total	**1,099,292**	**1,056,540**
	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	962,015	882,652
	Car Allowance	180,000	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	208,446	208,981
	Performance Bonuses	125,789	110,970
	Total	**1,476,250**	**1,382,603**
27.09	***Remuneration of the Acting Director Electro Mechanical Services: D C Louw***		
	Acting Allowance	45,506	-
	Total	**45,506**	**-**
	Mr D C Louw was Acting Director Electro Mechanical Services from 1 October 2022 - 28 February 2023.		
	Performance bonusses for the 2021/2022 financial year were paid. Performance bonuses for 2022/2023 financial year is provided as set out in note 11		
28	**FINANCE COSTS**		
	Borrowings	9,504,029	9,323,071
	Non-Current Provisions	6,241,736	-
	Overdue Accounts	8,895,413	4,192,974
	Balance Previously Reported		2,155,053
	Correction of Error - refer to note 34.25		2,037,921
	Reallocation of Finance Charges to Water Inventory Consumed	(2,195,965)	(2,338,029)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.25		(2,338,029)
	Total Finance Costs	**22,445,212**	**11,178,016**

Note	Description	2023 R	2022 R
29	**INVENTORY CONSUMED**		
	Consumables	21,762,020	24,214,077
	Balance Previously Reported		24,227,646
	Correction of Error - refer to note 34.22		(13,570)
	Water	31,135,553	30,330,781
	Balance Previously Reported		4,136,388
	Correction of Error - refer to note 34.22		26,194,392
	Materials and Supplies	9,129,995	5,779,105
	Balance Previously Reported		5,450,746
	Correction of Error - refer to note 34.22		328,359
	Reallocation of Consumables, Materials and Supplies to Water Inventory Consumed	(5,891,410)	(8,673,477)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.22		(8,673,477)
	Total Inventory Consumed	**56,136,158**	**51,650,486**
	Water inventory expensed comprises of the following costs which were reallocated:		
	Reallocations -	(16,863,414)	(13,357,315)
	Employee Related Costs	(14,634,262)	(14,041,188)
	Contracted Services	(3,086,037)	(2,499,903)
	Operational Costs	(68,118)	(38,502)
	Finance Costs	(2,195,965)	(2,338,029)
	Depreciation and Amortisation	(12,998,140)	(13,465,335)
	Gains/(Loss) on Water Inventory	16,119,107	19,025,643
30	**REMUNERATION OF COUNCILLORS**		
	Executive Mayor	961,456	935,443
	Speaker	777,330	757,874
	Executive Committee Members	2,556,048	2,025,896
	Section 79 Chairperson	414,708	257,453
	Councillors	7,941,184	8,285,548
	Total Councillors' Remuneration	**12,650,726**	**12,262,214**

In-kind Benefits

The Mayor and Speaker are full-time councillors. Each is provided with an office and secretarial support at the cost of the Council.

The Mayor has use of a Council owned vehicle for official duties.

All Councillors were provided with a Council laptop and 3G Modem.

Refer to Appendix D for more detail.

Note	Description	2023 R	2022 R
31	**OPERATIONAL COST**		
	Advertising, Publicity and Marketing	265,240	271,307
	Balance Previously Reported		259,922
	Correction of Error - refer to note 34.24		11,385
	Assets less than the Capitalisation Threshold	539,272	166,819
	Balance Previously Reported		152,131
	Correction of Error - refer to note 34.24		14,688
	Bank Charges, Facility and Card Fees	3,170,497	3,045,473
	Balance Previously Reported		3,045,473
	Correction of Error - refer to note 34.24		-
	Cleaning Services	787	-
	Commission	5,177,458	5,370,848

Note	Description	2023 R	2022 R
	Communication	2,694,167	3,221,653
	Balance Previously Reported		3,248,858
	Correction of Error - refer to note 34.24		(27,205)
	Courier and Delivery Services	9,036	18,930
	Drivers Licences and Permits	6,227	17,937
	Entertainment	12,418	3,332
	External Audit Fees	4,631,116	4,547,830
	Balance Previously Reported		4,547,830
	Correction of Error - refer to note 34.24		-
	External Computer Service	5,575,422	5,303,277
	Balance Previously Reported		5,339,244
	Correction of Error - refer to note 34.24		(35,968)
	Fines and Penalties	435,190	-
	Hire Charges	393,777	296,020
	Balance Previously Reported		285,143
	Correction of Error - refer to note 34.24		10,877
	Insurance Underwriting	5,230,824	4,566,890
	Balance Previously Reported		4,551,890
	Correction of Error - refer to note 34.24		15,000
	Levies Paid - Water Resource Management Charges	1,340,558	1,378,757
	Balance Previously Reported		283,414
	Correction of Error - refer to note 34.24		1,095,342
	Licences	1,155,773	1,057,731
	Management Fee	5,846	5,585
	Municipal Services	2,284,300	3,565,862
	Operational Leases	593,155	441,205
	Balance Previously Reported		778,151
	Correction of Error - refer to note 34.24		(336,946)
	Printing, Publications and Books	392,640	162,780
	Balance Previously Reported		152,190
	Correction of Error - refer to note 34.24		10,590
	Professional Bodies, Membership and Subscription	3,910,622	3,468,096
	Balance Previously Reported		3,951,701
	Correction of Error - refer to note 34.24		(483,605)
	Registration Fees	276,880	356,921
	Remuneration to Ward Committees	1,398,058	547,437
	Signage	4,307	7,635
	Small Differences Tolerances	162	1
	System Access and Information Fees	20,722	18,053
	Travel and Subsistence	937,335	912,558
	Uniform and Protective Clothing	786,548	720,159
	Balance Previously Reported		662,562
	Correction of Error - refer to note 34.24		57,598
	Vehicle Tracking	356,988	109,301
	Balance Previously Reported		109,301
	Correction of Error - refer to note 34.24		-
	Wet Fuel	-	30,200
	Reallocation of Operational Costs to Water Inventory Consumed	(68,118)	(38,502)
	Balance Previously Reported		-
	Correction of Error - refer to note 34.24		(38,502)
	Total Operational Cost	**41,537,206**	**39,574,095**

Note	Description	2023 R	2022 R
32	**TRANSFERS AND SUBSIDIES**		
	Grand in Aid	-	9,861
	Poverty Relief	994,169	456,276
	Balance Previously Reported		441,404
	Correction of Error - refer to note 34.2599999999999		14,872
	Total Transfers and Subsidies	**994,169**	**466,137**
	The Executive Mayor makes donations available on own discretion.		
33	**RECONCILIATION BETWEEN NET SURPLUS / (DEFICIT) FOR THE YEAR AND CASH GENERATED / (ABSORBED) BY OPERATIONS**		
33.1	**CASH GENERATED/(ABSORBED) BY OPERATIONS**		
	Surplus / (Deficit) for the year	93,124,411	163,405,514
	Adjustments for:		
	Depreciation on Property, Plant and Equipment	87,345,073	92,650,971
	Depreciation on Landfill Sites		-
	Amortisation of Intangible Assets	472,486	183,204
	Gains / (Loss) on Sale of Fixed Assets	2,011,214	7,683,775
	Water Inventory Losses	16,119,107	19,025,643
	Actuarial Gain	(16,684,205)	(6,616,808)
	Profit / (Loss) on Fair Value Adjustments	(21,693,543)	(101,559,201)
	Donations received as part of Government Grants, Donations and Subsidies	(25,255,807)	(42,931,052)
	Donations received as part of Government Grants, Donations and Subsidies - Expenditure Recognised	364,716	-
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	11,447,178	40,578,146
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	(85,607)	1,214,461
	Contribution leave provision	2,641,777	4,515,840
	Contribution leave provision - expenditure incurred	(2,226,383)	(3,408,325)
	Contribution from/to Landfill Sites - Interest	3,388,533	-
	Contribution from/to Quarries - Interest	2,853,202	-
	Contribution from/to Post Retirement Medical Benefits	18,709,000	16,220,000
	Contribution from/to Long-Service Awards	2,952,000	2,652,000
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,181,527)	(4,018,529)
	Contribution from/to Long-Service Awards - expenditure incurred	(3,109,268)	(2,481,663)
	Contribution from/to Performance Bonus	796,432	841,577
	Contribution from/to Performance Bonus - expenditure incurred	(841,577)	(979,578)
	Operating Surplus/(Deficit) before changes in working capital	168,147,212	186,975,974
	Changes in working capital	(33,720,019)	(82,490,212)
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	33,399,345	31,035,545
	Increase in Trade and Other Payables from Exchange Transactions for Capital Suppliers	-	-
	(Decrease) in Unspent Conditional Government Grants and Receipts	7,119,755	(26,343,627)
	Increase in Taxes	(2,965,774)	7,218,750
	Decrease / (Increase) in Inventory	(19,886,451)	(20,759,301)
	Decrease / (Increase) in Operating Lease Asset	26,205	65,085
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(59,910,059)	(63,273,123)
	(Increase)/Decrease in Unpaid Conditional Government	8,496,961	(10,433,541)
	Cash generated / (absorbed) by operational activities	**134,427,193**	**104,485,762**
	Increase in Trade and Other Payables from Exchange Transactions for Capital Suppliers	536,871	(3,719,450)
	Cash generated / (absorbed) by operations	**134,964,064**	**100,766,312**

33.2	**CASH & CASH EQUIVALENTS**		
	Cash & Cash Equivalents	32,994,584	14,319,597
	Total Cash & Cash Equivalents	**32,994,584**	**14,319,597**

Note	Description	2023 R	2022 R
34	**CORRECTION OF ERROR**		
	DETAILS OF CORRECTION OF ERRORS		
34.01	**PROPERTY, PLANT AND EQUIPMENT**		
	Amount previously Stated		**1,723,651,858**
	Recognition of Other Assets not previously Recognised - 30/06/2022 - refer to note 1.1		9,983
	Recognition of Infrastructure incorrectly disposed - 30/06/2022 - refer to note 1.1		65,797
	Derecognition of depreciation incorrectly recognised on WIP Project - 30/06/2022 - refer to note 1.1		45,152
	Correction of Accumulated Depreciation previously overstated -30/06/2021 - refer to note 1.1		59,299,624
	Correction of accumulated depreciation previously understated - 30/06/2022 - refer to note 1.1		(1,449,334)
	Restated Balance		**1,781,623,079**
34.02	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Amount previously Stated		**1,027,682,348**
	Recognition of Investment Property not previously disclosed - 30/06/2021 - refer to note 1.3		2,565,485
	Derecognition of Investment Property previously disposed - 30/06/2021 - refer to note 1.3		(1,512,859)
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2022 - refer to note 1.3		(6,030)
	Restated Balance		**1,028,728,944**
34.03	**TRADE RECEIVABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**86,862,594**
	Recognition of revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 3		499,382
	Recognition of revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 3		146,891
	Correction of Provision for Income not yet billed previously understated - refer to note 3		664,650
	Restated Balance		**88,173,516**
34.04	**TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**18,023,668**
	Recognition of Property Rates relating to 2020/2021 in terms of iGRAP 20 - refer to note 3		(44,299)
	Recognition of Property Rates relating to 2021/2022 in terms of iGRAP 20 - refer to note 3		(199,135)
	Restated Balance		**17,780,234**
34.05	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**169,268,184**
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2022 - refer to note 12		(4,559,408)
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2021 - refer to note 12		(3,609,655)
	Correction of Prepaid Water Sales overstated - 30/06/2022 - refer to note		(1,749)
	Recognition of overtime previously understated - 30/06/2021 - refer to note 12		1,649,726
	Recognition of overtime previously understated - 30/06/2022 - refer to note 12		81,129
	Recognition of SALGA invoices previously overstated - 30/06/2021 - refer to note 12		(97,859)
	Recognition of SALGA invoices previously overstated - 30/06/2022 - refer to note 12		(486,865)
	Restated Balance		**162,243,504**
34.06	**INVENTORY**		
	Amount previously Stated		**7,906,665**
	Recognition of Water Inventory previously understated - 30/06/2022 - refer to note 2		14,413
	Restated Balance		**7,921,077**

Note	Description	2023 R	2022 R
34.07	**TAXES**		
	Amount previously Stated		**11,262,314**
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2022 - refer to note 14		1,600,573
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2021 - refer to note 14		292,288
	Recognition of tax on revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 14		65,068
	Recognition of tax on revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 14		20,507
	Restated Balance		**13,240,750**
34.08	**ACCUMULATED SURPLUS / (DEFICIT)**		
	Amount previously Stated		**2,338,565,803**
	Recognition of invoices for operational expenditure not previously recognised - 30/06/2021 - refer to note 34.05		3,317,367
	Recognition of invoices for operational cost not previously recognised - 30/06/2022 - refer to note 34.05		(818,622)
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2022 - refer to note 34.05		(4,492,803)
	Recognition of invoices for contracted services not previously recognised - 30/06/2022 - refer to note 34.05		(502,613)
	Recognition of invoices for transfers and subsidies not previously recognised - 30/06/2022 - refer to note 34.05		(14,872)
	Recognition of invoices for finance charges not previously recognised - 30/06/2022 - refer to note 34.05		(2,037,921)
	Derecognition of reconnection fees incorrectly disclosed - 30/06/2022 - refer to note 34.05		(2,990)
	Recognition of invoices for free basic services not previously recognised - 30/06/2022 - refer to note 34.05		(41,245)
	Derecognition of invoices for bulk purchases previously overstated - 30/06/2022 - refer to note 34.05		10,879,883
	Recognition of revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.03		434,314
	Recognition of revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.03		126,383
	Recognition of Property Rates and Interest relating to 2020/2021 in terms of iGRAP 20 - refer to note 34.04		(44,299)
	Recognition of Property Rates and Interest relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.04		(199,135)
	Recognition of Infrastructure incorrectly disposed - 30/06/2022 - refer to note 34.01		65,797
	Derecognition of depreciation incorrectly recognised on WIP Project - 30/06/2022 - refer to note 34.01		45,152
	Correction of Accumulated Depreciation previously overstated -30/06/2021 - refer to note 34.01		59,299,624
	Correction of accumulated depreciation previously understated - 30/06/2022 - refer to note 34.01		(1,449,334)
	Recognition of Investment Property not previously disclosed - 30/06/2021 - refer to note 34.02		2,565,485
	Derecognition of water inventory previously overstated with water inventory losses - 30/06/2022 - refer to note 34.06		19,025,643
	Recognition of water losses previously disclosed as water inventory - refer to note 34.06		(19,025,643)
	Recognition of Water Inventory Consumed transferred from expenditure items - refer to note 34.06		(41,056,435)
	Decognition of Employee Related Costs transferred to Water Inventory Consumed - refer to note 34.06		14,041,188
	Decognition of Contracted Services transferred to Water Inventory Consumed - refer to note 34.06		2,499,903
	Decognition of Depreciation and Asset Impairment transferred to Water Inventory Consumed - refer to note 34.06		13,465,335
	Decognition of Finance Costs transferred to Water Inventory Consumed - refer to note 34.06		2,338,029
	Decognition of Consumables, Materials and Supplies under Inventory Consumed transferred to Water Inventory Consumed - refer to note 34.06		8,673,477
	Decognition of Operational Costs transferred to Water Inventory Consumed - refer to note 34.06		38,502
	Recognition of overtime previously understated - 30/06/2021 - refer to note 34.05		(1,649,726)
	Recognition of overtime previously understated - 30/06/2022 - refer to note 34.05		(81,129)
	Correction of Provision for Income not yet billed previously understated - refer to note 34.03		664,650
	Correction of Prepaid Water Sales overstated - 30/06/2022 - refer to note 34.05		1,749
	Recognition of SALGA invoices previously overstated - 30/06/2021 - refer to note 34.05		97,859
	Recognition of SALGA invoices previously overstated - 30/06/2022 - refer to note 34.05		486,865
	Recognition of Water Inventory previously understated - 30/06/2022 - refer to note 34.06		14,413
	Derecognition of Investment Property previously disposed - 30/06/2021 - refer to note 34.02		(1,512,859)
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2022 - refer to note 34.02		(6,030)
	Restated Balance		**2,403,711,766**
34.09	**STATEMENT OF FINANCIAL PERFORMANCE**		
	Amount previously Stated		**160,767,315**
	Recognition of revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.08		126,383
	Recognition of Property Rates relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.08		(199,135)
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2021 - refer to note 34.08		(4,492,803)
	Recognition of invoices for contracted services not previously recognised - 30/06/2022 - refer to note 34.08		(502,613)
	Recognition of invoices for transfers and subsidies not previously recognised - 30/06/2022 - refer to note 34.08		(14,872)
	Recognition of invoices for finance charges not previously recognised - 30/06/2022 - refer to note 34.08		(2,037,921)
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2022 - refer to note 34.08		(818,622)
	Derecognition of reconnection fees incorrectly disclosed - 30/06/2022 - refer to note 34.08		(2,990)
	Derecognition of invoices for bulk purchases previously overstated - 30/06/2022 - refer to note 34.08		10,879,883
	Recognition of invoices for free basic services not previously recognised - 30/06/2022 - refer to note 34.08		(41,245)

Note	Description	2023 R	2022 R
	Recognition of Infrastructure incorrectly disposed - 30/06/2022 - refer to note 34.08		65,797
	Derecognition of depreciation incorrectly recognised on WIP Project - 30/06/2022 - refer to note 34.08		45,152
	Correction of accumulated depreciation previously understated - 30/06/2022 - refer to note 34.08		(1,449,334)
	Derecognition of water inventory previously overstated with water inventory losses - 30/06/2022 - refer to note 34.08		19,025,643
	Recognition of water losses previously disclosed as water inventory - refer to note 34.08		(19,025,643)
	Recognition of overtime previously understated - 30/06/2022 - refer to note 34.08		(81,129)
	Recognition of SALGA invoices previously overstated - 30/06/2022 - refer to note 34.08		486,865
	Recognition of Water Inventory Consumed transferred from expenditure items - refer to note 34.08		(41,056,435)
	Decognition of Employee Related Costs transferred to Water Inventory Consumed - refer to note 34.08		14,041,188
	Decognition of Contracted Services transferred to Water Inventory Consumed - refer to note 34.08		2,499,903
	Decognition of Depreciation and Asset Impairment transferred to Water Inventory Consumed - refer to note 34.08		13,465,335
	Decognition of Finance Costs transferred to Water Inventory Consumed - refer to note 34.08		2,338,029
	Decognition of Consumables, Materials and Supplies under Inventory Consumed transferred to Water Inventory Consumed - refer to note 34.08		8,673,477
	Correction of Provision for Income not yet billed previously understated - refer to note 34.08		664,650
	Correction of Prepaid Water Sales overstated - 30/06/2022 - refer to note 34.08		1,749
	Decognition of Operational Costs transferred to Water Inventory Consumed - refer to note 34.08		38,502
	Recognition of Water Inventory previously understated - 30/06/2022 - refer to note 34.08		14,413
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2022 - refer to note 34.08		(6,030)
	Restated Balance		**163,405,514**
34.10	**PROPERTY RATES**		
	Amount previously Stated		**123,087,069**
	Recognition of Property Rates relating to 2021/2022 in terms of iGRAP 20 - refer to note 16		(196,245)
	Restated Balance		**122,890,824**
34.11	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**991,626**
	Recognition of Interest Earned relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.09		(2,889)
	Restated Balance		**988,737**
34.12	**AVAILABILITY CHARGES**		
	Amount previously Stated		**1,735,139**
	Recognition of Interest Earned relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.09		(4,474)
	Restated Balance		**1,730,665**
34.13	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**4,195,801**
	Recognition of Interest Earned relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.09		(209)
	Restated Balance		**4,195,592**
34.14	**OPERATIONAL REVENUE**		
	Amount previously Stated		**1,301,042**
	Recognition of Interest Earned relating to 2021/2022 in terms of iGRAP 20 - refer to note		5,179
	Restated Balance		**1,306,221**
34.15	**RENTAL FROM FIXED ASSETS**		
	Amount previously Stated		**5,625,040**
	Recognition of Interest Earned relating to 2021/2022 in terms of iGRAP 20 - refer to note		18,465
	Restated Balance		**5,643,505**
34.16	**SERVICE CHARGES**		
	Amount previously Stated		**490,775,653**
	Recognition of Service Charges relating to 2021/2022 in terms of iGRAP 20 - refer to note 23		188,899
	Derecognition of reconnection fees incorrectly disclosed - 30/06/2022 - refer to note 23		(2,990)

Note	Description	2023 R	2022 R
	Correction of Provision for Income not yet billed previously understated - refer to note 23		664,650
	Correction of Prepaid Water Sales overstated - 30/06/2022 - refer to note 23		1,749
	Recognition of invoices for free basic services not previously recognised - 30/06/2022 - refer to note 23		(41,245)
	Restated Balance		**491,586,716**
34.17	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Amount previously Stated		**9,502,574**
	Recognition of Sales of Goods and Rendering of Services relating to 2021/2022 in terms of iGRAP 20 - refer to note 22		(11,736)
	Restated Balance		**9,490,838**
34.18	**BAD DEBTS WRITTEN OFF**		
	Amount previously Stated		**4,981,286**
	Recognition of Sales of Goods and Rendering of Services relating to 2021/2022 in terms of iGRAP 20 - refer to note 34.09		69,740
	Restated Balance		**5,051,026**
34.19	**BULK PURCHASES**		
	Amount previously Stated		**248,180,402**
	Derecognition of invoices for bulk purchases previously overstated - 30/06/2022 - refer to note 24		(10,879,883)
	Restated Balance		**237,300,519**
34.20	**CONTRACTED SERVICES**		
	Amount previously Stated		**20,452,121**
	Recognition of invoices for contracted services not previously recognised - 30/06/2022 - refer to note 25		502,613
	Decognition of Contracted Services transferred to Water Inventory Consumed - refer to note 25		(2,499,903)
	Restated Balance		**18,454,831**
34.21	**EMPLOYEE RELATED COSTS**		
	Amount previously Stated		**342,388,252**
	Decognition of Employee Related Costs transferred to Water Inventory Consumed - refer to note 27		(14,041,188)
	Recognition of overtime previously understated - 30/06/2022 - refer to note 27		81,129
	Restated Balance		**328,428,193**
34.22	**INVENTORY CONSUMED**		
	Amount previously Stated		**33,814,781**
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2022 - refer to note 29		4,492,803
	Derecognition of water inventory previously overstated with water inventory losses - 30/06/2022 - refer to note 29		(19,025,643)
	Decognition of Consumables, Materials and Supplies under Inventory Consumed transferred to Water Inventory Consumed - refer to note 29		(8,673,477)
	Recognition of Water Inventory Consumed transferred from expenditure items - refer to note 29		41,056,435
	Recognition of Water Inventory previously understated - 30/06/2022 - refer to note 29		(14,413)
	Restated Balance		**51,650,486**

Note	Description	2023 R	2022 R
34.23	**DEPRECIATION AND AMORITISATION**		
	Amount previously Stated		**91,429,993**
	Derecognition of depreciation incorrectly recognised on WIP Project - 30/06/2022 - refer to note 26		(45,152)
	Correction of accumulated depreciation previously understated - 30/06/2022 - refer to note 26		1,449,334
	Decognition of Depreciation and Asset Impairment transferred to Water Inventory Consumed - refer to note 26		(13,465,335)
	Restated Balance		**79,368,840**
34.24	**OPERATIONAL COST**		
	Amount previously Stated		**39,280,840**
	Recognition of invoices for operational cost not previously recognised - 30/06/2022 - refer to note 31		818,622
	Recognition of SALGA invoices previously overstated - 30/06/2022 - refer to note 31		(486,865)
	Decognition of Operational Costs transferred to Water Inventory Consumed - refer to note 31		(38,502)
	Restated Balance		**39,574,095**
34.25	**FINANCE CHARGES**		
	Amount previously Stated		**11,478,124**
	Recognition of invoices for finance charges not previously recognised - 30/06/2022 - refer to note 28		2,037,921
	Decognition of Finance Charges transferred to Water Inventory Consumed - refer to note 28		(2,338,029)
	Restated Balance		**11,178,016**
34.26	**TRANSFERS AND SUBSIDIES**		
	Amount previously Stated		**451,265**
	Recognition of invoices for transfers and subsidies not previously recognised - 30/06/2022 - refer to note 32		14,872
	Restated Balance		**466,137**
34.27	**GAIN / (LOSS) ON SALE OF ASSETS**		
	Amount previously Stated		**7,749,572**
	Recognition of Infrastructure incorrectly disposed - 30/06/2022 - refer to note 34.01		(65,797)
	Restated Balance		**7,683,775**
34.28	**GAIN / (LOSS) ON FAIR VALUE ADJUSTMENTS**		
	Amount previously Stated		**101,565,231**
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2022 - refer to note 1.3		(6,030)
	Restated Balance		**101,559,201**
34.29	**WATER INVENTORY LOSS**		
	Amount previously Stated		**-**
	Recognition of water losses previously disclosed as water inventory - refer to note 43.02		19,025,643
	Restated Balance		**19,025,643**
34.30	**FRUITLESS AND WASTEFUL EXPENDITURE**		
	Amount previously Stated		2,155,053
	Recognition of invoices for finance charges not previously recognised - 30/06/2022 - refer to note 37.09		2,037,921
	Restated Balance		**4,192,974**

Note	Description	2023 R	2022 R
35	**CHANGE IN ESTIMATE**	**2023**	**2022**
	CHANGE IN USEFUL LIFE		
35.1	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).		
	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**
35.2	Management assessed the conditional at the following landfills sites and the changes in the RUL increased as follow: De Duine (1), Askham (1), Loubos (1), Swartkop (1) and Welkom (1).		
	Total impact of change of estimate on the current portion for Landfill sites - Increase. This won't have any effect on future periods	24,562,449	
	Total impact of change of estimate on the current period for Finance costs for Landfill sites - decrease	(2,001,867)	
	Total impact of change of estimate on the future period for Finance costs for Landfill sites - decrease	(136,297,956)	
	The effect on the current and future periods will be a decrease in the depreciation of R4,364,151 in the current period and an equal amount in the depreciation of future periods.	(4,364,151)	
	Management assessed the conditional at the following quarries and the changes in the RUL increased as follow: Upington (1), Spitskop (1), Leseding (1), Rietfontein (1) and Rietfontein (1).		
	Total impact of change of estimate on the current portion for Quarries - Increase. This won't have any effect on future periods	3,172,585	
	Total impact of change of estimate on the current period for Finance costs for Quarries - decrease	(40,743)	
	Total impact of change of estimate on the future period for Finance costs for Landfill sites - increase	223,808	
	The effect on the current and future periods will be a decrease in the depreciation of R2,004,868 in the current period and an equal amount in the depreciation of future periods.	(2,004,868)	
	Total impact of change of estimates in RUL for Landfill Sites and Quarries	**(116,750,743.00)**	
35.3	Management assessed the remaining useful lives some immovable assets as at 30 June 2023.		
	The reassessment resulted in a change in the remaining useful lives of the assets as at 30 June 2023. Management correctly prospectively accounted for the change in estimate.		
	The effect on the current and future periods will be a decrease in the depreciation of R 2 285 395.56 in the current period and an equal in the depreciation of future periods.		
	Total impact of change of estimates in RUL for Immovable Property	**2,285,395.56**	
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.		

37	**ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT**		
37.01	***Contributions to Organised Local Government***		
	Opening Balance	4,291,400	3,300,400
	Balance Previously Reported		3,398,259

Note	Description	2023 R	2022 R
	Correction of Error - refer to note 34.05		(97,859)
	Council Subscriptions	3,876,124	3,389,259
	Balance Previously Reported		3,876,124
	Correction of Error - refer to note 34.05		(486,865)
	Amount Paid - Current Year	(7,580,821)	(2,398,259)
	Balance Unpaid (Included in Creditors)	**586,703**	**4,291,400**

Note	Description	2023 R	2022 R
37.02	***Audit Fees***		
	Opening Balance	3,089,005	901,532
	Current Year Audit Fees	4,631,116	4,547,830
	Interest Levied	204,460	-
	Interest Written-Off and Discount Received	(181,839)	-
	Amount Paid - Current Year	(7,538,282)	(2,360,357)
	Balance Unpaid (Included in Creditors)	**204,460**	**3,089,005**
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	3,460,671	3,680,294
	Current Year Payroll Deductions	44,108,621	43,396,328
	Amount Paid - Current Year	(43,963,665)	(43,615,952)
	Balance Unpaid (Included in Creditors)	**3,605,627**	**3,460,671**
37.05	***Pension and Medical Aid Deductions***		
	Opening Balance	6,785,144	6,898,475
	Current Year Payroll Deductions and Council Contributions	90,877,660	82,647,305
	Amount Paid - Current Year	(90,204,869)	(82,760,636)
	Balance Unpaid (Included in Creditors)	**7,457,935**	**6,785,144**
37.06	***UIF Payments***		
	Opening Balance	289,578	293,954
	Current Year Payroll Deductions and Council Contributions	3,548,549	3,624,732
	Amount Paid - Current Year	(3,541,889)	(3,629,109)
	Balance Unpaid (Included in Creditors)	**296,238**	**289,578**
37.07	**Councillor's Consumer Accounts in arrear older than 90 days**		
	Councillor M Dodds	18,520	17,315

Note	Description	2023 R	2022 R
37.08	**Irregular Expenditure**		
	Reconciliation of irregular expenditure:		
	Opening Balance	6,901,441	6,413,064
	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 current year	2,069,972	1,152,755
	Written Off by Council	(6,901,441)	(664,378)
	Irregular expenditure awaiting further action	**2,069,972**	**6,901,441**
	The closing balance consist of:		
	The opening balance consist of irregular expenditure of 2017/2018	-	1,684,331
	The opening balance consist of irregular expenditure of 2018/2019	-	1,184,282
	The opening balance consist of irregular expenditure of 2019/2020	-	1,407,069
	The opening balance consist of irregular expenditure of 2020/2021	-	1,473,004
	The opening balance consist of irregular expenditure of 2021/2022	-	1,152,755
	The opening balance consist of irregular expenditure of 2022/2023	2,069,972	
	Irregular expenditure awaiting further action	**2,069,972**	**6,901,441**

Incident	Disciplinary steps/criminal proceedings

Note	Description		2023 R	2022 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
	Non-Compliance of PPP Framework Act No. 5 of 2000	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	104,471	
	Appointment of three former Councillors without following proper procedures	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	1,030,906	6,861,090
	Appointment of seven officials 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*	934,595	
			2,069,972	**6,901,441**

Deviations Approved:	Reasons	Amount
A T M AUTO ELEKTRIES	UM72 REPAIR SPEEDO	5,744
A T M AUTO ELEKTRIES	UM665 REPAIRMENT OF ROTATING LAMPS QU515438	2,072
A T M AUTO ELEKTRIES	UM390 REPAIR STARTER	4,807
A T M AUTO ELEKTRIES	UM555 REPAIR WIRING OF DASHBOARD	5,182
A T M AUTO ELEKTRIES	UM14 REPAIR STARTER QU515368	2,879
A T M AUTO ELEKTRIES	UM545 REPAIR ALTERNATOR	3,144
A T M AUTO ELEKTRIES	UM606 REPAIR AIRCON JC030747	2,300
A T M AUTO ELEKTRIES	UM507 REPAIR ALTERNATOR	3,381
A T M AUTO ELEKTRIES	REPAIR STARTER *JOB CARD: 30890 (UM550)	2,899
A T M AUTO ELEKTRIES	UM775 JC030813 REPAIR AIRCON	8,755
A T M AUTO ELEKTRIES	UM476 REPAIR STARTER NISSAN 24V 11TH J2235	5,466
A T M AUTO ELEKTRIES	REPAIR WIRING *QTE: 609458 (UM013)	3,928
A T M AUTO ELEKTRIES	REPAIR ALTERNATOR *QTE: 515321 (UM362)	4,995
A T M AUTO ELEKTRIES	REPAIR ALTERNATOR *QTE: 515322 (UM513)	4,995
A T M AUTO ELEKTRIES	UM524 REPAIR STARTER	4,810
A T M AUTO ELEKTRIES	REPAIR BACK LIGHTS *QTE: 515286 (UM656)	3,712
A T M AUTO ELEKTRIES	UM656 BATTERY 689	2,798
A T M AUTO ELEKTRIES	SCRAP BATTERY	288
A T M AUTO ELEKTRIES	UM506 NEW CLUSTER	23,130
A T M AUTO ELEKTRIES	REPAIRMENT OF TRACTOR *JOB CARD: 027986 (UM506)	11,584
A T M AUTO ELEKTRIES	REPAIR WORKS DONE QTE: 206704 REFER TO RFQ 5544	6,412
A T M AUTO ELEKTRIES	REPAIR STARTER UM615 REFER TO RFQ 5627	4,536
ABB SOUTH AFRICA (PTY) LTD	CENTRAL SERVER FOR MANUAL OR AUTOMATIC LOAD SHEDDING. COMPLETE WITH	959,793
ABB SOUTH AFRICA (PTY) LTD	CELLULAR RTU PER SUBSTATION ARTIC CONTROL ARC600 LTE ARTIC CONTROL AF	4,125,068
ABB SOUTH AFRICA (PTY) LTD	PRE TESTING AND FAT OF REMOTE CONTROL AND SCADA 5 DAYS AT AMM LM PRO.	280,919
ABB SOUTH AFRICA (PTY) LTD	SAT AND SITE SUPERVISION OF REMOTE CONTROL SCADA AND RTU 36 WORKING I	547,117
ABB SOUTH AFRICA (PTY) LTD	SAT AND SITE SUPERVISION OF REMOTE CONTROL SCADA AND RTU 36 WORKING I	27,990
ACORN PROJECTS 51	REPAIR OF JAYLINE: WINDINGS OVERHEATED *JOB NO: 3779P RFG: 004582	8,694
ACORN PROJECTS 51	REPAIR PUMP MOTOR 0.75KW 380V *JOB CARD: 3783PM RFG: 004583	2,967
ACORN PROJECTS 51	PUMP MOTOR 0.75KW -STRIP & QUOTE RFG-4583 (JB3783PM)	2,967
ACORN PROJECTS 51	WATER TREATMENT SERVICES- STRIP & QUOTE RFG-4262 (JOB NO.3563PM)	6,153
ACORN PROJECTS 51	WATER TREATMENT SERVICES - STRIP & QUOTE RFG-4264 (JOB NO.3561PM)	4,134
ACORN PROJECTS 51	WATER TREATMENT SERVICES- STRIP & QUOTE RFG-4263 (JOB NO.3562PM)	4,134
ACORN PROJECTS 51	STRIP & QUOTE OF MOTOR RFG-3567 (2670M)	2,933
AGRICO	PIPELINES MAINTENANCE OR MANAGEMENT SERVICES- I IZAKS RFG-4703/4702 SOQ	6,243
AGRICO	STANDPIPE, GALVANISED STEEL, TBE, 1000 X 50 MM *QTE: 541-024939 RFG: 004681	869
AGRICO	VALVE, BALL, BRASS, LEVER OPERATED, 50 MM	1,236
AGRICO	SADDLE, PVC, 1 MPA, BSP, FEMALE, 160 MM X 2"	543
AGRICO	VALVE, AIR, ARI, MINI-BARAK,DG 10, COMBO, 50 MM	4,510
AGRICO	WATER PROOFING MATERIAL TREATMENT SERVICES - U IZAKS RFG-4636 (SOQ541-	6,031
AGRICO	VJ COUPLING DN750 784 MM SOQ541-024599	38,907
AGRICO	CLEAN WATER DRAIN AND DESLUDGE PIPE FOR LOUISVALE RESERVIOR MR JACOE	17,851
AGRICO	COUPLING MULTIFIT 417-437 MM] QUOTE: SOQ54-022149	5,504
AGRICO	REPAIRS ON HYDRA-CELL H25 PUMP QUOTE: SOQ54-020527	29,315
AI HENDRIKS	STRIP & QUOTE: REPAIRMENT OF FRIDGE AT THE SCM UNIT	4,025
AI HENDRIKS	INSTALLATION OF 2 AIR CONS: RFG APPROVED DEVIATIONS LETTER	65,550
AI HENDRIKS	PURCHASE OF SOLAR POWER PUMP AT THE GORDONIA SONKRAG REQUEST:3539	13,763
ALFA PANEELKLOPPERS	EXCESS PAYMENT ON CFX087NC RFG-3578 (IN003342)	3,500
ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT	406,121
ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT	221,111
ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT	479,378

Note	Description		2023 R	2022 R
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		50,779
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		27,951
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		337,410
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		132,250
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		362,348
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		345,058
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		190,830
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		142,746
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		67,633
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		51,130
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		178,854
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		371,813
	ALS CONSTRUCTION A DIVISION OF ALS OPE	APPROVED MOU - ROAD REPAIR PROJECT		309,411
	AQUA PLUS TRADING (PTY) LTD	REPAIR FILTER *QTE: 0425 RFG: 003638		28,750
	ARB ELECTRICAL WHOLESALERS (PT	WORKSHOP NEEDS REQUEST: 3747 QTE: 1033785		2,509
	ARB ELECTRICAL WHOLESALERS (PT	A2 GLAND NO 4 053504		869
	ARB ELECTRICAL WHOLESALERS (PT	PVC SHROUNDS NO 4		71
	ARB ELECTRICAL WHOLESALERS (PT	A2 GLAND NO 5 053505		1,008
	ARB ELECTRICAL WHOLESALERS (PT	PVC SHROUNDS NO5 RFG-3564 (KTU-1031818)		80
	ARCH ACTUARIAL CONSULTING (PTY	REQUEST TO PROVIDE ACTUARIAL SERVICES - GRAP 25		18,170
	ARCH ACTUARIAL CONSULTING (PTY	DKEMPLOYEE BENEFIT LIABILITIES FOR THE FINANCIAL YEAR ENDING 30TH J		16,905
	B L V SWEISWERKE	EMERGENCY: WELDING WORS ON 90 DEGREE STEEL BEND OF THE 700MM DIAMET		14,375
	B L V SWEISWERKE	REPAIR TRAILER *QTE: 103926 (UM308)		4,830
	B L V SWEISWERKE	REPAIR LIGHT BRACKET *QTE: 103922 (UM775)		2,013
	B L V SWEISWERKE	UM505 REPAIR DRAWBAR QU103892		2,588
	B L V SWEISWERKE	REPAIR BOARD		6,785
	B L V SWEISWERKE	REPAIR TRAILER *QTE: 103883 (UM002)		3,623
	B L V SWEISWERKE	REPAIR HINGE RFG 3119 UM228		2,588
	B L V SWEISWERKE	UM383 BLV SWEISWERKE		4,370
	B L V SWEISWERKE	REPAIR DRAWBAR *QTE: 103677 (UM597)		3,163
	BECKER BERGH EN MORE	DKM/ LEGAL ADVICE: ESCALATION OF TENDER (TN020/2020) *FAKTUUR: 76635		690
	BECKER BERGH EN MORE	DKM/ DKM/ LEGAL ADVICE: ESCALATION OF TENDER (TN020/2020) *INVOICE: HVDV0		19,751
	BECKER BERGH EN MORE	APPLICATION OF CERTIFICATE FOR THE REGISTERED TITLE OF STAND 10344 UP-IN		6,422
	BECKER BERGH EN MORE	CERTIFICATE OF REGISTERED TITLE OF STAND 10344 UPINGTON *INVOICE: 4929 RF		6,422
	BENIR HOLDINGS (PTY) LTD	MAINTENANCE & SERVICE AIRCOOLERS STRIP & QOTE RFG-4585 (QUO0000535)		2,208
	BENIR HOLDINGS (PTY) LTD	AIRCON REPLACEMENTS AHS WTW QUOTE : QUO0000487		89,906
	BERNARDUS JAQUIRE H/A BEN-MAR	WELDING OF TANK *QTE: 39 (UM712)		5,800
	BERNARDUS JAQUIRE H/A BEN-MAR	UM332 REPAIR GEARBOX MOUNTING		6,880
	BERNARDUS JAQUIRE H/A BEN-MAR	UM513 WELDING OF BRACKETS ON VEHICLE - QUOTATION NO 70		7,400
	BERNARDUS JAQUIRE H/A BEN-MAR	UM712 WELDING WORKS - QUOTATION NO 9		2,112
	BERNARDUS JAQUIRE H/A BEN-MAR	RE-INFORCE FRAME WITH FLATBAR - LABOUR		5,058
	BERNARDUS JAQUIRE H/A BEN-MAR	OPMAAK VAN 115 MM BAND MET PYP ALLES IS GEGALE - CP VAN TONDER RFG-394		6,490
	BERNARDUS JAQUIRE H/A BEN-MAR	OPMAAK VAN 115MM REGUIT PYP MET 2 FLENSE ALLES IS GEGALV. *QTE: 52		3,988
	BERNARDUS JAQUIRE H/A BEN-MAR	BUILT CONTAINER FOR UM608 Q87		3,233
	BERNARDUS JAQUIRE H/A BEN-MAR	REPAIR FRONT BUMPER, ADD REAR BUMPER, REPAIR FRONT LIGHT BRACKET		12,646
	BNDHLOVU TRADING (PTY) LTD	REPAIR FIRE DAMAGES AT VYGIESTR 12 STAND 8 L/VALEDORP RFG-3352		15,916
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		40,744
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		27,531
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		42,787
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		40,883
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		3,802
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		42,961
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		23,608
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		38,096
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		30,532
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		23,423
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		32,747
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		37,784
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		43,704
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		39,080
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		36,263
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		28,625
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		36,283
	BOEGOEBERG WATERGEBRUIKERSVERENIG	PURCHASING OF WATER		32,254
	BRONTIDE ENTERPRISES	GENERATOR FOR CANDLE LIGHT RFG 4216 QUOTE: 15448		3,278
	BRONTIDE ENTERPRISES	RENT GENERATOR FOR 2 DAYS 30 SEP- 01 OCT RFG 3896 QUOTE 15285		3,048
	BROOM ENGINEERING CC	UM362 PARTS AT AGENTS B35 OVERALL KIT		5,958
	BROOM ENGINEERING CC	B50 OVERALL KIT		5,111
	CARPE DIEM LANDGOED	PURCHASING OF WATER		39,735
	CARPE DIEM LANDGOED	PURCHASING OF WATER		45,835

Note	Description		2023 R	2022 R
	CARPE DIEM LANDGOED	PURCHASING OF WATER		42,088
	CARPE DIEM LANDGOED	PURCHASING OF WATER		28,678
	CARPE DIEM LANDGOED	PURCHASING OF WATER		35,015
	CARPE DIEM LANDGOED	PURCHASING OF WATER		32,611
	CARPE DIEM LANDGOED	PURCHASING OF WATER		40,914
	CARPE DIEM LANDGOED	PURCHASING OF WATER		37,964
	CARPE DIEM LANDGOED	PURCHASING OF WATER		41,406
	CARPE DIEM LANDGOED	PURCHASING OF WATER		29,880
	CARPE DIEM LANDGOED	PURCHASING OF WATER		34,796
	CARPE DIEM LANDGOED	PURCHASING OF WATER		46,650
	CARPE DIEM LANDGOED	PURCHASING OF WATER		25,674
	CARPE DIEM LANDGOED	PURCHASING OF WATER		30,044
	CASH ASSET TRADING 71 CC	SF3-G3 40A 5KA C/BREAKER *QTE DATE: 18-05-2023 RFG: 004638		3,555
	CASH ASSET TRADING 71 CC	SF3-G3 60A 5KA C/BREAKER		3,661
	CASH ASSET TRADING 71 CC	SF3-G3 100A 5KA C1 ORANGE HND		7,222
	CASH ASSET TRADING 71 CC	NS 216 NATIONAL DAYLIGHT SWITCH RFG 4017		24,866
	CASH ASSET TRADING 71 CC	NS 316 NATIONAL DAYLIGHT SWITCH		3,481
	CASH ASSET TRADING 71 CC	K35D 500 500A 35KA C/BREAKER *RFG: 003921		17,356
	CHRISTO KLINDT EN KIE INC	COMBAT SAS TIGHT HOLSTER (LH)		3,995
	CHRISTO KLINDT EN KIE INC	BYRNA HD READY KIT - BLACK QUOTE:QU1001427		24,995
	CJ WILLEMSE PROKUREURS	REGISTRATION OF SUBDIVISION OF STAND 2521 REF.A5257 RFG-3808		14,837
	CORE SAFETY	DREAGER STORAGE BOX BA SET *QTE: 103083 RFG: 003652		2,967
	CORE SAFETY	COURIER AND DELIVERY		805
	C-PAC PUMPS & VALVES	STRIP & QUOTE RFG 4295 MATERIAL + LABOUR QUOTE: OV605 18/01/2023		13,743
	C-PAC PUMPS & VALVES	REPAIR TO AMANDLA VARKIE PUMP RFG-4271 (LR428)		20,933
	C-PAC PUMPS & VALVES	REPAIR TO FLYGT PUMP RFG-4269 (LR430)		17,619
	C-PAC PUMPS & VALVES	120-185MM2 HEATSHRINK LOW VOLTAGE, BGT JOINT KIT *REF: OV580 01/11/2022 RF		1,348
	C-PAC PUMPS & VALVES	120MM FERRULES		1,122
	C-PAC PUMPS & VALVES	120MM X 16MM COPPER LUGS		1,564
	C-PAC PUMPS & VALVES	NO.5 STEEL GLAND		2,502
	C-PAC PUMPS & VALVES	120MM X 4 CORE HO7 CABLE/M		16,100
	C-PAC PUMPS & VALVES	316 MOULDED DIAPHRAGM 8MM THICK EPDM REQUEST: 3615 QTE: CB50		12,006
	CS TRAFFIC	8 PHASE LUNAR TRAFFIC CONTROLLER FOR FIXED CYCLE OPERATION CONTROLLE		65,878
	CS TRAFFIC	UNITERRUPTED POWER SUPPLY, ULTRA SECURE CABINET COMPLETE WITH DB AN		83,489
	DDW STRAUSS	HIRE TOWER SPACE RFG 3635 INV 80		25,328
	DHT WIRED	ELECTRICAL TRAINING FOR TWO NEW ELECTRICIANS MV XLPE & PILC CABLE JOINT		21,000
	DUCHARME CONSULTING - NORTHERN	LICENSE FOR DYNAMIC VERIFY FOR 2022/2023 FINANCIAL YEAR		33,206
	EE HARRIS TRUCK AND BUS (PTY)L	UM736 SERVICE BY AGENT		18,083
	EMC ELECTRICAL RETICULATION (P	URGENT REPAIR WORKS DONE OF THE ELECTRICAL OVERHEAD AT INDUSTRIAL AF		449,819
	ENDRESS+HAUSER(PTY)LTD	FLOWFIT CUA252 RFG 4155 QUOTE: 2018849687		18,182
	ENKOZI FUELS AND DISTRIBUTORS	UM230 SUPPLY X 1 25MM X7 METER HOSE		3,508
	ENKOZI FUELS AND DISTRIBUTORS	SUPPLY AND REPAIR OF NOZZLE		5,193
	F L O SPECIALIZED PRODUCT SOLU	REPAIR BAUR UL30 GROUND MIC REQUEST: 3664 QTE: 128336		7,067
	FG UNIFORMS	KENNY JACKETS NAVY SMALL- 5XL (24 ITEMS) S/S MAGNUM MAZ BLUE EMB SHIRT N		29,595
	FG UNIFORMS	UNIFORM FOR TRAFFIXC SERVICES - D VAN WYK RFG-4581 (QU103563)		20,114
	FG UNIFORMS	SECURITY UNIFORMS -PATRICIA JOBELA RFG-4468 (QU103527)		21,999
	FP SMIT	UM609 REPAIR HYDRAULIC PIPE		2,082
	FP SMIT	REPAIR HOPPER CYLINDER PIPE *QTE: 2367 (UM705)		2,530
	FP SMIT	REPAIR OIL LEAK OF OIL PUMP *QTE: 2368 (UM666)		3,208
	FP SMIT	WELD TIP CYLINDER *QTE: 2366 (UM775)		2,513
	FP SMIT	UM602 REPAIR STUB AXLE		2,116
	FP SMIT	KB24 REPAIR WATER TANK		3,657
	FP SMIT	UM478 REPAIR HYDRAULIC PIPE		8,564
	FP SMIT	REMOVE DAMAGED BOLT EN ADDING OF IMPELLER ON RAW WATER PUMP NO.1 RF		4,663
	FP SMIT	REPAIRHOPPER PINS *QTE: 2352 (UM705)		2,967
	FP SMIT	WELDING WORKS OF CHASSIS & MUDGAURD *QTE: 2354 (UM731)		2,118
	FP SMIT	REPLACE BEARING ON MOMO-PUMP AT RIETFONTEIN NO.2 RFG-4637 (Q7129)		8,083
	FP SMIT	STRIP & QUOTE REPALCE BEARINGS AND SEAL ON MONO-PUMP IN RIETFONTEIN R		8,083
	FP SMIT	UM705 WELD LEFT HOPPER CYLINDER		4,037
	FP SMIT	UM789 REPAIR BACK LID ON TANK		2,570
	FP SMIT	UM609 REPAIR LEFT HAND HOPPER PIN		2,501
	FP SMIT	REMOVAL OF SUBMERSIVE PUMP IN KAMEELMOND RFG-4553 (Q2325)		2,358
	FP SMIT	UM524 REPAIR BUCKET CYLINDER - QUOTATION 2316		5,957
	FP SMIT	UM524 REPAIR LEFT PIN - QUOTATION 2322		2,082
	FP SMIT	UM602 REPAIR PRESS CYLINDER		41,708
	FP SMIT	UM616 REPLACE CENTRE PIN - QUOTATION 2321		4,830
	FP SMIT	UM705 REPAIR HYDRAULIC CYLINDER Q2256		4,037
	FP SMIT	UM602 REPAIR HYDRAULIC OIL LEAK ON ON PRESS CYLINDER - REPAIR HOPPER PN		2,639
	FP SMIT	UM602 REPAIR HYDRAULIC PIPE Q2257		2,501
	FP SMIT	UM606 REPAIR EXHAUST PIPE FITTING Q2260		5,476

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description		2023 R	2022 R
	FP SMIT	UM581 FP SMIT Q2255		2,834
	FP SMIT	UM616 REPAIR BACK RAILS		2,220
	FP SMIT	REPLACE CENTRE PIN *QTE: 2285 (UM513)		4,830
	FP SMIT	REPAIR WATER TANK *QTE: 2283 (KB024)		3,623
	FP SMIT	REPLACE CENTRE PIN *QTE: 2290 (UM616)		4,830
	FP SMIT	WELDING BUCKET TIPS *QTE: 2277 (UM420)		2,530
	FP SMIT	REPAIR LEFT HAND FRONT STUB AXLE *QTE: 2280 (UM478)		2,990
	FP SMIT	REPAIR EXHAUST PIPE *QTE: 2276 (UM616)		3,007
	FP SMIT	REPLACE CUTTING EDGES		4,025
	FP SMIT	REPAIR COUPLER *QTE: 2233 (UM478)		5,022
	FP SMIT	REMOVE BOLT AND CUT WASTE ON EXTRACTION PUMP AT EXTRACTION PUMP ST(		2,390
	FP SMIT	UM616 REPAIR BUMPER		3,082
	FP SMIT	REPAIR PIN CYLINDER BACK UM541 REFER TO RFQ 5439		4,060
	FP SMIT	REPAIR HYDRAULIEC PIPE UM478 REFER TO RFQ 4887		4,425
	FP SMIT	REPAIR HYDRAULIC PIPE UMKB24 REFER TO RFQ 4830		3,860
	FP SMIT	UM705 REPAIR LEFT AND RIGHT CYLINDER PIPES		3,266
	FP SMIT	UM610 REPAIR LEFT HAND HOPPER CYLINDER QTE: 2231		4,037
	FP SMIT	UM616 REPAIR WATER PUMP HOUSING QTE: 2230		2,549
	FP SMIT	REPAIR LEFT HAND HOPPER CYLINDER *QTE: 2232 (UM602)		6,067
	FP SMIT	REPAIR FILTER NO.14 GEARBOX RFG-3629 (Q2199)		2,795
	FP SMIT	UM420 REPAIR FUEL FILTER HOUSING BOLTS QUOTE 2216		2,056
	FP SMIT	UM610 REPAIR HYDRAULIC PIPE QUOTE 2220		5,607
	FP SMIT	REPAIR COUPLER UM478 QUOTE 2217		4,117
	FP SMIT	REPAIR AXLE AND WHEELBEARINGS UM179 REFER TO RFQ 5485		3,180
	FP SMIT	UM777 FP SMIT		2,611
	FP SMIT	REPAIR COUPLER UM773 QUOTATION 2203		3,770
	GARIEP MOTORS (PTY) LTD	KB24 AIR DEHYDRATOR MA0004309615 JC25338		9,923
	GARIEP MOTORS (PTY) LTD	VALVE KNORR MA0034316806		6,727
	GARIEP MOTORS (PTY) LTD	KB24 SHOCK ABORBER MA9763230100		10,646
	GARIEP MOTORS (PTY) LTD	SHOCK ABSORBER MA9763260100		13,321
	GARIEP MOTORS (PTY) LTD	KB24 FILTER KIT MAJOR MA000180 9299/75		2,370
	GARIEP MOTORS (PTY) LTD	V BELT MA9069933996		451
	GARIEP MOTORS (PTY) LTD	POLLEN FILTER MA9738350147/64		533
	GARIEP MOTORS (PTY) LTD	AIR DRYER CARTRIDGE TP MA0004292597/64		467
	GARIEP MOTORS (PTY) LTD	FILTER POWER STEERING MA0004660604/75		59
	GB ALGEMENE HERSTELWERKE ALLEE	KALKOEN STR 34 , ROSEDALE DEDERICKS WOONSTELLE LOBESIE STR 19 RFG 414		8,332
	GB ALGEMENE HERSTELWERKE ALLEE	APPELKOOS STR 50 ERF NO 19772, ROSEDALE RFG 4060		14,745
	GB ALGEMENE HERSTELWERKE ALLEE	ERF 18070, COLIN ASSEGAAISTRAAT 13, UPINGTON ARBEID MET MATERIAAL *QTE: (		6,081
	GB ALGEMENE HERSTELWERKE ALLEE	REPAIR FIRE DAMAGES JAN VERWANTSTRAAT 25 REQUEST: 3670 EMAIL ATTACHED		6,081
	GB ALGEMENE HERSTELWERKE ALLEE	DAKOTAWEG STAND 24365 RFG 3733		14,085
	GENERAL SERVE ELECTRONICS BK	SUPPLY TC610 BATTERIES X 8 TC610 CHARGER ONLY CUP X 5 TC 610 CASING		11,962
	GENERAL SERVE ELECTRONICS BK	REPEATER RFG 3534 QU103272		89,700
	GIJIMA HOLDINGS (PTY) LTD	COGTA COMPETENCY SELECTION ASSESSMENT DIRECTOR ELECTRO-MECHANICAI		7,200
	GORDONIA MOTORS	UM545 PARTS AVAILABLE AT AGENTS		4,075
	GORDONIA MOTORS	UM616 PARTS AVAILABLE AT AGENTS		8,573
	GORDONIA MOTORS	UM616 SEDIMENTER FUEL 8980861931		6,334
	GORDONIA MOTORS	CABLE ENG CONT UM540 QUOTE: 46AEPAAA4304		3,201
	GORDONIA MOTORS	PARTS QTE: 46AEPAAA4384 REFER TO RFQ 5554		4,707
	GORDONIA VERKOELINGSDIENSTE BK	MATERIAL TO REPAIR AIRCONS QUOTE: QVU03885		7,687
	GOVERNMENT PRINTING WORKS	QUOTATION - PAYMENT OF PRO-FORMA INVOICE QUO4821		2,018
	GOVERNMENT PRINTING WORKS	REQUEST: 3882 FINAL CLOSURE NOTICE: CLOSING OF PUBLIC OFFICES		6,053
	GOVERNMENT PRINTING WORKS	ADVERT REQUEST: 3882		6,053
	GOVERNMENT PRINTING WORKS - EA	COST PER PAGE X 4 PLACEMENT OF ADVERT FOR VALUATION ROLL		4,035
	HACH SOUTH AFRICA	WATER TREATMENT SERVICES - CALIBRATION STANDARDS RFG-4694 (100843742V2		12,440
	HACH SOUTH AFRICA	HACK 2100Q PORTABLE TURBIDMETER RFG-4097 (Q221201 WR -TM)		6,479
	HACH SOUTH AFRICA	STABLCAL STANDARDS CALIBRATION KIT FOR 2100P PORTABLE RURBIDMETER		5,191
	HACH SOUTH AFRICA	STABLCAL AMPULE CALIBRATION KIT 2100Q COUNTRY OF ORGIN RFG-4099		5,320
	HACH SOUTH AFRICA	HACH 2100P PORTABLE TURBIDMETER COMPLETE SERVICE TEST RFG-4096		5,274
	HACH SOUTH AFRICA	COMPLETE SERVICE RFG-4098		6,655
	HELLAS KALAHARI	QUOTATTION FOR TRANSPORT OF CONTAINER FROM LOUISVALEWEG *QTE: 70071		4,543
	HG VAN ZYL	SUBDIVISION 9 STANDS AND STREET		27,025
	HG VAN ZYL	QUANTITY SURVEYOR GENERAL FEES		2,475
	HI-Q UPINGTON BK CC	TYRE NEW 17.5/25 L4 MAXGRADER *QTE: 22007 (UM721)		31,700
	HI-Q UPINGTON BK CC	PULL OVER OF TYRES *QTE: 21128 (UM479)		2,300
	INSTITUTE OF CORPORATE LEARNIN	MASTERING ENGINEERING & CONSTRUCTION CONTRACTS NEC3, FIDIC, JBCC & GC		28,175
	INTERTEKENS	FABRIC STRETCH FRAMES RFG 3955 QUOTE: 63543/01		28,124
	INTERTEKENS	TR104/TR105 ROAD SIGNS RFG 3642 QUOTE 65323/01		7,093
	INTERTEKENS	ROAD SIGNS RFG 3927 QUOTE: DKM VERKEER/09/21		7,787
	INTERTEKENS	ROAD SIGNS RFG 3926 QUOTE: KT18/05		27,874
	JEREMY'S UPHOLSTREY	UM648 ONLY TWO SUPPLIER SUBMITTED QUOTES		3,200

Note	Description		2023 R	2022 R
	JEREMY'S UPHOLSTREY	UM40 REPAIR SEAT UPHOLSTERY		2,500
	JEREMY'S UPHOLSTREY	REPAIR BAKKIE SEAT UM653		2,500
	JEREMY'S UPHOLSTREY	REPAIR SEAT UPHOLSTERY *INVOICE: 21 (UM606)		3,200
	JEREMY'S UPHOLSTREY	REPAIR SEAT UPHOLSTERY *QTE: 73 (UM667)		3,100
	JEREMY'S UPHOLSTREY	UM102 REPAIR X2 FRONT SEATS		2,400
	JEREMY'S UPHOLSTREY	UM463 JEREMY'S UPHOLSTERS SLEGS TWEE VERSKAFFERS KON KWOTEER		3,750
	JK ORANJE	DEVIATION FOR THE REMOVAL OF ILLEGAL REFUSE DUMPING		750,000
	JMHL HARDEWARE	HIRE OF CHAIN SWAS FOR 5 DAYS		4,000
	JMHL HARDEWARE	MATERIAL FOR MAINTENANCE RFG 4119 QUOTE: 121496		8,444
	JMHL HARDEWARE	HIRE CHAIN SAWS *QTE: 120609		4,000
	JUNO CORP	APPOINTMENT SERVICE PROVIDER TO UNBLOCK SEWAGE LINES BY MEANS OF A C		61,784
	JUNO CORP	HIRING OF COMBINATION UNIT TO SERVICE BULKSEWER LINE		10,350
	JUNO CORP	HIRING OF COMBINATION UNIT TO SERVICE BULKSEWER LINE IN UPINGTON (EMER		7,970
	JUTA & CO LIMITED	PUBLICATION PRINTING -ROAD TRAFFIC LEGISLATURE BOOKS RFG-4057 (16508665/		2,002
	KAAP AGRI BEDRYF BEPERK	STEEL RAIL -K BOTHA RFG-4665 (OB/KBR00122665)		5,453
	KAAP AGRI BEDRYF BEPERK	MATERIAL - GASOLINE OR PETROL RFG-4650 (OB/KBR00120859)		3,738
	KAAP AGRI BEDRYF BEPERK	LASHER PICK HEAD C&D FG00250 *QTE: KBR00120997 RFG: 004614		6,825
	KAAP AGRI BEDRYF BEPERK	LASHER HANDLE PICK POLY FG00338		3,256
	KAAP AGRI BEDRYF BEPERK	LASHER HOE DUTCH FG00630 180MM		1,069
	KAAP AGRI BEDRYF BEPERK	LASHER HOE DUTCH ALL STEEL FG00635		1,497
	KAAP AGRI BEDRYF BEPERK	FRANKLIN MONO BP65L ELEMENT COMPLETE OB/KBR00117946		32,143
	KAAP AGRI BEDRYF BEPERK	4 X FRANKLIN MONO BP65L STABILIZER 100 X 125 OB/KBR00117946		1,366
	KAAP AGRI BEDRYF BEPERK	STRIPPING TOOLS FOR ROBAIN TYERS OF ELECTRIC DISTRIBUTION UNIT RFG-4524		3,436
	KAAP AGRI BEDRYF BEPERK	PROTEA SODIUM CARBONATE (SODA ASH) 25KG *QTE: KBR00112419 RFG: 004212		14,605
	KAAP AGRI BEDRYF BEPERK	TCL AIRCON COMPLETE 9000 BTU TCL AIRCON COMPLETE 12000 BTU RFG 4105		17,498
	KAAP AGRI BEDRYF BEPERK	WORKSHOP NEEDS REQUEST: 3849 QTE: 108396		14,297
	KAAP AGRI BEDRYF BEPERK	MATERIAL FOR MAINTENANCE RFG 4109 QUOTE: OB/KBR00111683		7,497
	KAAP AGRI BEDRYF BEPERK	MATERIAL FOR MAINTENANCE RFG 3954 QUOTE: OB/KBR00110329		2,116
	KAAP AGRI BEDRYF BEPERK	WATEX GARDEN HOSE 6JR 12MMX30M + FITTINGS RFG 4084 QUOTE OB/KBR001103		425
	KAAP AGRI BEDRYF BEPERK	KAYO DOOR FLB OPEN BACK DOOR 813X2032		2,089
	KAAP AGRI BEDRYF BEPERK	LASHER PICK HEAD C&D FG00250 *QTE: KBR00108968 RFG: 003753		957
	KAAP AGRI BEDRYF BEPERK	WIRE BINDING NO.16 L/G L/G 1.6MM 5KG		195
	KAAP AGRI BEDRYF BEPERK	EUROTOOL PLIER COMBINATION 200MM		185
	KAAP AGRI BEDRYF BEPERK	EUROTOOL PLIER FENCING 250MM		245
	KAAP AGRI BEDRYF BEPERK	LASHER BOW SAW FALCON FG01349 530MM		580
	KAAP AGRI BEDRYF BEPERK	LASHER HANDLE PICK PLY FG00338		465
	KAAP AGRI BEDRYF BEPERK	OMNIA 15:8:4(27)+ZN+S+CA PLUS 50KG *QTE: KBR00108981 RFG: 003866		2,201
	KAAP AGRI BEDRYF BEPERK	WF WIRE STEEL ROUND 2.00MM F/G 50KG *QTE: KBR00108985 RFG: 003876		7,195
	KAAP AGRI BEDRYF BEPERK	WF WIRE BIND 1.60MM NO16 L/G 50KG		1,479
	KAAP AGRI BEDRYF BEPERK	TOOLS FOR EILAND		25,070
	KAAP AGRI BEDRYF BEPERK	TOOLS REQUEST: 3428 REQUISITION: 5436		3,838
	KAAP AGRI BEDRYF BEPERK	JONS WORK TROUSER ROYAL BLUE 32 REQUEST: 3248 QTE: 103706		748
	KAAP AGRI BEDRYF BEPERK	JONS WORK TROUSER ROYAL 36		498
	KAAP AGRI BEDRYF BEPERK	JONS WORK TROUSER ROYAL 38		249
	KAAP AGRI BEDRYF BEPERK	JONS WORK TROUSER ROYAL 40		748
	KAAP AGRI BEDRYF BEPERK	JONS WORK TROUSER ROYAL 42		498
	KAAP AGRI BEDRYF BEPERK	JONS WORK JCKT M		1,272
	KAAP AGRI BEDRYF BEPERK	JONS WORK JCKT L		254
	KAAP AGRI BEDRYF BEPERK	JONS WORK JCKT XL		1,017
	KAAP AGRI BEDRYF BEPERK	JONS WORK JCKT 2 XL		254
	KAAP AGRI BEDRYF BEPERK	EMBROIDERY PER 1000		104
	KALAHARI ROLLER SHUTTER	REPAIR TO OVERHEAD SECTIONAL DOOR *QTE: UB005		10,666
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		15,813
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		6,823
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		33,923
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		5,522
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		29,746
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		55,212
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		40,912
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		15,194
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		4,367
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		29,963
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		42,961
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		50,532
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,105
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		32,707
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		26,924
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		3,974
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		44,859
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		24,969

Note	Description		2023 R	2022 R
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		4,876
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		27,020
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		39,775
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		20,645
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		39,827
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,756
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		25,134
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		48,530
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		37,527
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		8,454
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		14,896
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		28,991
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		6,652
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		34,730
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		57,040
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		52,284
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		12,512
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		38,189
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		5,697
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		35,463
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,661
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		33,306
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		32,455
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		3,974
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		39,827
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		9,467
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		38,640
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		90,638
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		41,731
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		30,645
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		48,291
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		6,192
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		29,891
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		67,933
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		31,768
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,167
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		51,713
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		19,936
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		14,200
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		18,781
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		11,576
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,565
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		11,270
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		17,719
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		10,681
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		4,971
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		15,262
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		7,855
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		8,271
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		45,319
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		89,157
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		53,461
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		26,947
	KALAHARI-OOS WATERGEBRUIKVERENIGING	PURCHASING OF WATER - KALAHARI AREA		50,388
	KEMACH EQUIPMENT	UM732 GASKET 05715326		2,045
	KEMACH EQUIPMENT	GASKET 05718516		991
	KEMACH EQUIPMENT	INSERTION PIECE 08820679		1,969
	KEMACH EQUIPMENT	GASKET 05718521		259
	KEMACH EQUIPMENT	UM732 OIL COOLER 05718524		28,015
	KEMACH EQUIPMENT	UM732 COMPANSATION TANK BMG05821518		13,018
	KEMACH EQUIPMENT	TANK COVER BMG05576292		1,052
	KEMACH EQUIPMENT	UM732 COOLER HOSE 57011393		5,778
	KEMACH EQUIPMENT	FILTER CARTRIDGE, ENG OIL 05727382 *QTE:QTC0000020147 (UM730)		241
	KEMACH EQUIPMENT	SQUARE RING 05722258		93
	KEMACH EQUIPMENT	FUEL FILTER 05727894		304
	KEMACH EQUIPMENT	FILTER ELEMENT AIR 05727224		349
	KEMACH EQUIPMENT	FILTER CARTRIDGE 05825002		403
	KEMACH EQUIPMENT	TOOTHED BELT 06326003		381
	KEMACH EQUIPMENT	V-BELT 06312249		344
	KEMACH EQUIPMENT	UM732 PARTS AVAILABLE FROM AGENTS (KEYMACH EQUIPMENT)		12,276

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description		2023 R	2022 R
	KEMACH EQUIPMENT	RUBBER SLEEVE 05718569		997
	KEMACH EQUIPMENT	TANK COVER 05821502		705
	KLK LANDBOU LIMITED	URINAL OR TOILET ACCESSORIES - B O'CALLAGAHAN RFG-4039 (QT085-91464)		11,724
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		20,944
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		23,326
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		23,637
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		19,288
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		19,668
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		16,984
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		18,303
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		14,305
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		20,540
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		23,652
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		21,517
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		24,524
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		19,924
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		21,374
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		17,892
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		21,757
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		12,884
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		14,048
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		18,722
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		24,582
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		18,728
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		15,279
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		11,445
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		17,944
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		22,368
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		15,678
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		26,382
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		27,624
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		24,979
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		24,576
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		26,900
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		24,037
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		28,322
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		28,348
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		33,840
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		38,375
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		34,942
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		36,017
	KLK LANDBOU LIMITED	PURCHASING OF FUEL - MIER AREA		36,649
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		450,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		423,200
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		394,020
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		432,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		330,600
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		2,306
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		387,900
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		450,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		444,600
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		444,600
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		400,000
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		442,600
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		442,600
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		498,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		132,200
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		214,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		322,200
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		528,800
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		497,000
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		506,200
	KLK PETROLEUM VERSPREIDERS	RT70 CONTRACT DEVIATION SUPPLY OF DIESEL		480,600
	KOMATSU SOUTH AFRICA	UM581 PARTE,SLEGS BY AGENTE		5,185
	KOMATSU SOUTH AFRICA	REPAIR HYDRAULIC SYSTYM AND REPLACE OF RFQ8858 Q21141846		98,814
	KOMATSU SOUTH AFRICA	UM721 1000UUR SERVICE KIT		13,504
	KOMATSU SOUTH AFRICA	UM581 PARTS AVAILABLE FROM AGENTS		27
	KOMATSU SOUTH AFRICA	ORING 0289611009		27
	KOMATSU SOUTH AFRICA	HOSE 17M-61-42580		3,370
	KOMATSU SOUTH AFRICA	HOSE 1546171520		3,044

Note	Description		2023 R	2022 R
	KOMATSU SOUTH AFRICA	ORING 0700211423		30
	KOMATSU SOUTH AFRICA			27
	KOMATSU SOUTH AFRICA	UM721 PARTS AVAILABLE FROM AGENTS		4,067
	KOMATSU SOUTH AFRICA	SENSOR 418-18-31503 *QTE: 21101772 (UM721)		9,048
	KOMATSU SOUTH AFRICA	UM580 KOMATSU ORING UC1300034003		72,590
	KOMATSU SOUTH AFRICA	UM580 O-RING UC1300034003		821
	LANGECARR & WESSELS INGELYF	REGISTRATION FEES RFG 3689		5,451
	LANGECARR & WESSELS INGELYF	EXPENDITURES		1,746
	LECFLO CC	REPAIR EMERGENCY STORAGE POND PUMP -KAMEELMOND WASTEWATER TREATI		47,598
	LH MARTHINUSEN -CAPE TOWN A DI	SUPPLY 132KV PROTECTION & CONTROL PANEL, 110V BTU SUPPLY 11KV CABLING,		4,667,103
	LIEBHERR-AFRICA (PTY) LIMITED	ENGINE PARTE: LIEBHERR L524 LOADER *QTE: 260691 / 021 (UM462)		27,305
	LIEBHERR-AFRICA (PTY) LIMITED	UM420 HANDLE LEFT 9287642		8,955
	LIEBHERR-AFRICA (PTY) LIMITED	WHEEL STUD 7002674 *QTE: 249905 /021 (UM420)		15,958
	LIEBHERR-AFRICA (PTY) LIMITED	WHEEL NUT 12245684		1,731
	LIEBHERR-AFRICA (PTY) LIMITED	CIRCLIP 4000866		663
	LIEBHERR-AFRICA (PTY) LIMITED	RUBBER BUMPER 7364705 *QTE: 243221 / 021 (UM420)		6,059
	LIEBHERR-AFRICA (PTY) LIMITED	FASTENING DEVICE 9887461		6,816
	LIEBHERR-AFRICA (PTY) LIMITED	LID 7025845		268
	LIEBHERR-AFRICA (PTY) LIMITED	O-RING 7381815		151
	LIEBHERR-AFRICA (PTY) LIMITED	ENGINE PARTS *QTE: 242658 / 021 (UM462)		6,300
	LURAMA EEN	MATERIAL FOR MAINTENANCE RFG 4014 KAAP AGRI DID NOT QUOTE ON ALL ITEMS		4,132
	MACROPLAN	RED OX RESTAURANT HERITAGE APPLICATION + SPLUMA REMOVAL OF RESTRICTI		32,428
	MAGKON INGENIEURSWERKE BK	REPAIR CHERRY PICKER *QTE: MAG 313		42,644
	MAGKON INGENIEURSWERKE BK	UM602 REPAIR HOPPER PIN QU102748		2,438
	MAGKON INGENIEURSWERKE BK	REPAIR PRESS MAG 315		11,005
	MAGKON INGENIEURSWERKE BK	UM775 REPAIR CENTRE CYLINDER SUPPORT BEARINGS QTE: MAG299		12,961
	MAGKON INGENIEURSWERKE BK	REPAIR SUMP *QTE: 102649 (UM626)		2,047
	MAGKON INGENIEURSWERKE BK	REPAIR CYLINDER HEAD		7,730
	MAGKON INGENIEURSWERKE BK	REPAIR CENTRE CYLINDER BALL *QTE: 102596 (UM524)		20,257
	MAGKON INGENIEURSWERKE BK	SETTING OF CLUTCH *QTE: 102655 (UM601)		2,100
	MAGKON INGENIEURSWERKE BK	REPAIR CRANK PULLEY *QTE: 102616 (UM683)		4,370
	MAGKON INGENIEURSWERKE BK	REPAIR WORKS REFER TO RFQ 5548 QTE: 102596		20,257
	MAGKON INGENIEURSWERKE BK	REPAIR BOOM CYLINDER STRIP & QUOTE REQUEST: 2974		37,254
	MAHU EXHAUSTS BK CC	UM721 REPAIR PUNCTURE		2,285
	MAHU EXHAUSTS BK CC	UM769 REPAIR PUNCTURE		2,360
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		4,200
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		3,018
	MAHU EXHAUSTS BK CC	UM115 REPAIR PUNCTURE		2,721
	MAHU EXHAUSTS BK CC	REPAIR ENGINE MOUNTING *JOB CARD: 211726 (UM381)		5,111
	MAHU EXHAUSTS BK CC	UM381 REPAIR EXHAUST		2,902
	MAHU EXHAUSTS BK CC	UM602 REPAIR PUNCTURE 4 MAY 2023		9,341
	MAHU EXHAUSTS BK CC	UM721 REPAIR PUNCTURE 2 MAY		3,195
	MAHU EXHAUSTS BK CC	KB19 REPAIR EXHAUST		2,700
	MAHU EXHAUSTS BK CC	UM479 REPAIR PUNCTURE		3,180
	MAHU EXHAUSTS BK CC	UM49 REPAIR EXHAUST JC 209283		3,736
	MAHU EXHAUSTS BK CC	UM115 PUNCTURE JC 208829		3,799
	MAHU EXHAUSTS BK CC	UM420 PUNCTURE JC208745		7,116
	MAHU EXHAUSTS BK CC	UM721 REPAIR PUNCTURE		5,971
	MAHU EXHAUSTS BK CC	UM479 PUNCTURE JC 208445		3,306
	MAHU EXHAUSTS BK CC	UM115 PUNCTURE JC 208690		5,038
	MAHU EXHAUSTS BK CC	UM40 REPAIR EXHAUST		5,740
	MAHU EXHAUSTS BK CC	PUNCTURE REPAIR *JOB CARD: 207182 (UM479)		4,199
	MAHU EXHAUSTS BK CC	UM770 FITMENT OF THREE TYRES		3,115
	MAHU EXHAUSTS BK CC	ROTATION OF TYRES *JOB CARD: 206091 (UM479)		20,221
	MAHU EXHAUSTS BK CC	UM420 JC206241 REPAIR PUNCTURE		2,084
	MAHU EXHAUSTS BK CC	UM606 FITMENT TRUCK TYRE		2,300
	MAHU EXHAUSTS BK CC	UM479 REPAIR PUNCTURE		4,833
	MAHU EXHAUSTS BK CC	UM479 PUNCTURE		5,267
	MAHU EXHAUSTS BK CC	UM420 REPAIR PUNCTURE		2,676
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 205369 (UM542)		2,547
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE 02/01/2023 *JOB CARD: 205034 (UM666)		2,240
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE 30/12/2022 *JOB CARD: 204941 (UM420)		2,544
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE 02/01/2023 *JOB CARD: 205032 (UM770)		2,115
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 201782 (UM784)		4,211
	MAHU EXHAUSTS BK CC	REPLACE THREE TYRES *JOB CARD: 203864 (UM770)		3,302
	MAHU EXHAUSTS BK CC	FIT IT UM761		2,976
	MAPULANE STATIONERY & BOOKS	NETWORK TO SATELITE OFFICE FAULTY RFG-4501 (INV22482)		7,801
	MAPULANE STATIONERY & BOOKS	MONTHLY FEES JULY 2022 INV22336		28,145
	MAPULANE STATIONERY & BOOKS	SUBSCRIPTION FEES FOR RIETFONTEIN AREA 01/08/2022- 01/06/2023		276,890
	MEDIA24	RE-ADVERTISING OF DIRECTOR ELECTRO-MECHANICAL SERVICES *QTE: D-18C625		30,245

Note	Description		2023 R	2022 R
	MEDIA24	ADVERT- SENIOR MANAGER HUMAN RESOURCES RFG-4005		12,420
	MEDIA24	ADVERT COST REQUEST: 3527		18,630
	MEDIA24	ADVERT DIRECTOR ELECTRO - MECHANICAL SERVICES		25,668
	MNR STEPHANUS JOSEF COETZEE H/	VIRO 50MM PADLOCKS OP VRT1556 *QTE: 67 RFG: 004607		7,200
	MNR STEPHANUS JOSEF COETZEE H/	ABUS PADLOCKS 50MM K/A 554 *QTE: 69 RFG: 004608		4,200
	MNR STEPHANUS JOSEF COETZEE H/	BLUE ALUMINIUM PADLOCKS K/A *QTE: 01 RFG: 004562		25,200
	MNR STEPHANUS JOSEF COETZEE H/	RED ALUMINIUM PADLOCKS K/A		4,200
	MNR STEPHANUS JOSEF COETZEE H/	BLUE ABUS ADLOCKS X 67 RED ABUS PADLOCKS X 18 RFG 4160		29,750
	MNR STEPHANUS JOSEF COETZEE H/	CODING OF 2 KEYS UM464 REFER TO RFQ 5986		3,300
	MORGAN ISUZU BETHLEHEM	UM545 MORGAN ISUZU		2,352
	MORGAN ISUZU UPINGTON	ABSORBER AASM FRONT 8983899760 *QTE: 46AEPAAA0154 (UM616) REFER TO RFQ		6,617
	MORGAN ISUZU UPINGTON	UM666 PARTS AVAILABLE FROM AGENTS		4,559
	MORGAN ISUZU UPINGTON	COVER MUDFRT 1799315121 *QTE: 46AEPAAA0162 (UM615)		2,188
	MORGAN ISUZU UPINGTON	GUARD MUD RR LH 8981961090		2,250
	MORGAN ISUZU UPINGTON	GUARD MUD RR RH 8982197670		2,296
	MORGAN ISUZU UPINGTON	RETAINER RH 8981021051		1,287
	MORGAN ISUZU UPINGTON	RETAINER MUD FLAP 8981021061		1,174
	MORGAN ISUZU UPINGTON	STAY MUD GUARD LH		1,933
	MORGAN ISUZU UPINGTON	STAY MUD GUARD RH		2,113
	MORGAN ISUZU UPINGTON	UM664 SEAL-OIL FRT HUB 8942481171		198
	MORGAN ISUZU UPINGTON	BEARING WHEEL 9000931490		913
	MORGAN ISUZU UPINGTON	BEARING HUB 9000931720		801
	MORGAN ISUZU UPINGTON	ROTOR DISC BRK FRT 5876103060		2,569
	MORGAN ISUZU UPINGTON	NUT WHEEL FRT AXLE 8980079070		119
	MORGAN ISUZU UPINGTON	NUT WHEEL 8980079050		56
	MORGAN ISUZU UPINGTON	HANDLE WINDOW REGULATOR 8974053133		1,411
	MORGAN ISUZU UPINGTON	UM546 PARTE,SLEGS BY AGENTE		511
	MORGAN ISUZU UPINGTON	PUMP A- WINDSHIELD 96397517		699
	MORGAN ISUZU UPINGTON	HINGE-FRT S/D 96541424		1,398
	MORGAN ISUZU UPINGTON	PUMP ASM-WATER 1873109740 *QTE: 46AEPAAA0160 (UM609)		7,200
	MORGAN ISUZU UPINGTON	DISC CLUTCH 5876100801 *QTE: 46AEPAAA0155 (UM607)		1,582
	MORGAN ISUZU UPINGTON	PLATE ASM-PRESSURE 5876101040		2,385
	MORGAN ISUZU UPINGTON	BLOCK SHIFT-CLUTCH 5876101100		1,150
	MORGAN ISUZU UPINGTON	BEARING PILOT 8972582390		205
	MORGAN ISUZU UPINGTON	SENSOR REVOLUTION 8976069430		2,210
	MORGAN ISUZU UPINGTON	CABLE SELECT-TRANS 8980254423		2,237
	MORGAN ISUZU UPINGTON	CABLE SHIFTTRANS 8981468560		1,946
	MORGAN ISUZU UPINGTON	UM615 PARTS AVAILABLE FROM AGENTS - RELAY ASMSTATOR 8982597790		5,383
	MORGAN ISUZU UPINGTON	UM762 PARTS AVAILABLE FROM AGENTS		5,383
	MORGAN ISUZU UPINGTON	UM545 PARTS AVAILABLE FROM AGENTS		2,278
	MORGAN ISUZU UPINGTON	UM763 SERVICE FOR 75000KM - QUOTE: 46AEPAAA0146		5,218
	MORGAN ISUZU UPINGTON	UM615 MORGAN ISUZU		4,485
	MORGAN ISUZU UPINGTON	UM666 PARTS AVAILABLE FROM AGENTS		2,709
	MORGAN ISUZU UPINGTON	UM762 PARTS AVAILABLE FROM AGENTS		5,383
	MORGAN ISUZU UPINGTON	UM548 PARTS AVAILABLE FROM AGENTS		13,458
	MORGAN ISUZU UPINGTON	UM657 PINRR SPR 1513610150		1,171
	MORGAN ISUZU UPINGTON	NIPPLE GREASE 903014100		380
	MORGAN ISUZU UPINGTON	BOLT SCREW SPR 108614650		814
	MORGAN ISUZU UPINGTON	WASHER LK CUSHION 915105140		215
	MORGAN ISUZU UPINGTON	SPRING LEAF NO 1R 8980519960		7,513
	MORGAN ISUZU UPINGTON	SPRING LEAF NO2 8980519970		3,444
	MORGAN ISUZU UPINGTON	UM550 PARTS AVAILABLE FROM AGENTS		4,486
	MORGAN ISUZU UPINGTON	UM616 HOSE-WATERRAD INLET 8980509241		2,183
	MORGAN ISUZU UPINGTON	HOSE-WATERRAD OUTLET 8980794291		2,996
	MORGAN ISUZU UPINGTON	UM610 HOSE-WATER RAD INLET 8980509241		2,183
	MORGAN ISUZU UPINGTON	UM610 HOSE-WATERRAD OUTLET 8980794291		2,996
	MORGAN ISUZU UPINGTON	40000KM DIENS *QTE: 46AEPAAA0117 (UM762)		4,046
	MORGAN ISUZU UPINGTON	UM609 HOSE-WATER RAD INLET 8980509241		2,183
	MORGAN ISUZU UPINGTON	HOSE WATER RAD OULET 8980794291		2,996
	MORGAN ISUZU UPINGTON	OIL FILTER 187610640 *QTE: 46AEPAAA0098 (UM614)		608
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		372
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		784
	MORGAN ISUZU UPINGTON	AIR CLEANER 1876101141		658
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101132		1,123
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370		714
	MORGAN ISUZU UPINGTON	BELT AC CMPR 8976051020		282
	MORGAN ISUZU UPINGTON	UM545 PARTS AVAILABLE FROM AGENTS		2,392
	MORGAN ISUZU UPINGTON	SENSOR-CM/SHF POSN 96253544		1,549
	MORGAN ISUZU UPINGTON	OIL FILTER 1876100640 *QTE: 46AEPAAA0098 (UM615)		608
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		372

Note	Description		2023 R	2022 R
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		784
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101141		658
	MORGAN ISUZU UPINGTON	FILTER ACL 1876101132		1,123
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370		714
	MORGAN ISUZU UPINGTON	BELT AC CMPR 8976051020		282
	MORGAN ISUZU UPINGTON	UM607 FUEL FILTER 1876100934		372
	MORGAN ISUZU UPINGTON	FUEL FILTER 8980399871		2,150
	MORGAN ISUZU UPINGTON	PLUG DRAIN FUEL FILTER 8980370950		116
	MORGAN ISUZU UPINGTON	UM72 PARTS AVAILABLE FROM AGENTS		187
	MORGAN ISUZU UPINGTON	PLATE ASM 1876101440		6,424
	MORGAN ISUZU UPINGTON	DISC CLUTCH 1876101390		4,519
	MORGAN ISUZU UPINGTON	UM72 BEARING CLUTCH 1098200080		769
	MORGAN ISUZU UPINGTON	OIL FILTER 1876100640 *QTE: 46AEPAAA0097 (UM609)		608
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		372
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		784
	MORGAN ISUZU UPINGTON	FILTER ACL-INNER 1876101141		658
	MORGAN ISUZU UPINGTON	FILTER ACL 1876101132		1,123
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370		714
	MORGAN ISUZU UPINGTON	BELT AC CMPR 8976051020		282
	MORGAN ISUZU UPINGTON	UM663 HANDLE-WINDOW REGULATOR 8974053133		682
	MORGAN ISUZU UPINGTON	PUMP ASM WATER 8980042923		3,030
	MORGAN ISUZU UPINGTON	GASKET PUMP TO 8973121560		132
	MORGAN ISUZU UPINGTON	PAD KIT 8982169220		1,633
	MORGAN ISUZU UPINGTON	BUSHING SHACKLE 8970815310		1,780
	MORGAN ISUZU UPINGTON	UM663 PIN 8972618610		798
	MORGAN ISUZU UPINGTON	BUSHING LEAF SPRING 8973744100		1,424
	MORGAN ISUZU UPINGTON	BUSHING LEAF SPR 5876101630		1,172
	MORGAN ISUZU UPINGTON	SHACKLE ASM 8973600110		644
	MORGAN ISUZU UPINGTON	SHACKLE RR SPR 8941185113		1,490
	MORGAN ISUZU UPINGTON	LINK DRAG 8980390381		2,460
	MORGAN ISUZU UPINGTON	COVER 8980813670		564
	MORGAN ISUZU UPINGTON	BRAKE ASM-RR 96534705 *QTE: 46AEPAAA0096 (UM547)		1,790
	MORGAN ISUZU UPINGTON	BRAKE ASM RR 96534706		1,780
	MORGAN ISUZU UPINGTON	HANDLE A-FRT DR-OS 96534706		1,971
	MORGAN ISUZU UPINGTON	FILTER AIR CLEANER 8970622940 *QTE: 46AEPAAA0093 (UM763)		1,847
	MORGAN ISUZU UPINGTON	15W40 ENGINE OIL 3359039		1,741
	MORGAN ISUZU UPINGTON	OIL FILTER 5876101180		239
	MORGAN ISUZU UPINGTON	DRAIN COKE WASHER 11023582		12
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		374
	MORGAN ISUZU UPINGTON	TRANSMAX DEXTRON 111		1,274
	MORGAN ISUZU UPINGTON	SEAL OIL FRT HUB 8942481171		198
	MORGAN ISUZU UPINGTON	SEAL OIL REAR HUB 8943363141		470
	MORGAN ISUZU UPINGTON	FUEL FILTER P8980959830		1,147
	MORGAN ISUZU UPINGTON	DIFF OIL EPX 85W140		1,294
	MORGAN ISUZU UPINGTON	LABOUR		3,588
	MORGAN ISUZU UPINGTON	SEAL OIL REAR HUB 8982029110		250
	MORGAN ISUZU UPINGTON	BUSHING-LEAF SPRF 8980403270 *QTE: 46AEPAAA0091 (UM666)		2,430
	MORGAN ISUZU UPINGTON	PIN 8972618610		798
	MORGAN ISUZU UPINGTON	HANDLE WINDOW REGULATOR 8974053133		1,363
	MORGAN ISUZU UPINGTON	ABSORBER ASM 8980428832		1,806
	MORGAN ISUZU UPINGTON	OIL FILTER 1876100640 *QTE: 46AEPAAA0094 (UM610)		608
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		372
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		784
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101141		658
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101132		1,123
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370		714
	MORGAN ISUZU UPINGTON	BELT 8976051020		282
	MORGAN ISUZU UPINGTON	CUP SET RR WHEEL 5878320510 *QTE: 46AEPAAA0095 (UM607)		2,032
	MORGAN ISUZU UPINGTON	KIN PIN SET 1878307386 *QTE: 46AEPAAA0069 (UM554)		14,601
	MORGAN ISUZU UPINGTON	PIN SPR TO SHA 1511610431		4,617
	MORGAN ISUZU UPINGTON	HINGE DOOR FRT 1647800883		4,592
	MORGAN ISUZU UPINGTON	HINGE DOOR FRT 1647800894		5,810
	MORGAN ISUZU UPINGTON	SHOE BRK RR RH 1471207130 *QTE: 46AEPAAA0088 (UM540)		5,602
	MORGAN ISUZU UPINGTON	CABLE ENG CONT 1739962995		3,201
	MORGAN ISUZU UPINGTON	CUP BRG-HUB INNER *QTE: 46AEPAAA0087 (UM540)		2,689
	MORGAN ISUZU UPINGTON	SEAL OIL RR HUB 1096253500		2,039
	MORGAN ISUZU UPINGTON	BEARING HUB 1098120490		1,275
	MORGAN ISUZU UPINGTON	RUBBER ENG FOOT		12,407
	MORGAN ISUZU UPINGTON	BEARING RH 580		2,555
	MORGAN ISUZU UPINGTON	NUT WHEEL RR AXLE 8973598090		415

Note	Description		2023 R	2022 R
	MORGAN ISUZU UPINGTON	NUT WHEEL RR AXLE 8973598100		341
	MORGAN ISUZU UPINGTON	ROD LOAD SENSING VALVE 1097652700		612
	MORGAN ISUZU UPINGTON	NUT ADJ SCREW 911115080		285
	MORGAN ISUZU UPINGTON	JOINT 1097680910		309
	MORGAN ISUZU UPINGTON	NUT LOCK 1094090020		86
	MORGAN ISUZU UPINGTON	ROD LOAD SENSING VALVE 1097652691		314
	MORGAN ISUZU UPINGTON	WASHER PLAIN 916105080		64
	MORGAN ISUZU UPINGTON	SPLIT PIN 811220250		24
	MORGAN ISUZU UPINGTON	ROD LOAD SENSING VALVE 1097652790		453
	MORGAN ISUZU UPINGTON	ROD UPPER 1097653170		133
	MORGAN ISUZU UPINGTON	BUCKLE TURN WIRE 1097680040		328
	MORGAN ISUZU UPINGTON	ROD LOWER 197652120		122
	MORGAN ISUZU UPINGTON	DRUM BRK FRT 1423153370 *QTE: 46AEPAAA0086 (UM540)		20,692
	MORGAN ISUZU UPINGTON	LINNING SET FRONT BRAKE 1883106770 *QTE: 46AEPAAA0085 (UM540)		10,204
	MORGAN ISUZU UPINGTON	SEAL OIL FRT H 1096254491		5,147
	MORGAN ISUZU UPINGTON	CONE BRG HUB INNER 1098122390		4,084
	MORGAN ISUZU UPINGTON	UM658 PARTS AVAILABLE FROM AGENTS		21,562
	MORGAN ISUZU UPINGTON	UM614 COVER MUDFRT 1799315121		4,485
	MORGAN ISUZU UPINGTON	FUEL FILTER P8980959830 *QTE: 46AEPAAA0058 (UM663)		1,147
	MORGAN ISUZU UPINGTON	A/C BELT BL1370		1,109
	MORGAN ISUZU UPINGTON	OIL FILTER 5876101180		246
	MORGAN ISUZU UPINGTON	AIR FILTER G8970622940		780
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		388
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 8973629260		655
	MORGAN ISUZU UPINGTON	DRAIN COKE WASHER 11023582		12
	MORGAN ISUZU UPINGTON	DRUM 8983082890 *QTE: 46AEPAAA0026 (UM548)		2,716
	MORGAN ISUZU UPINGTON	COVER 8980298200		75
	MORGAN ISUZU UPINGTON	BOLT SCREW 505406160		88
	MORGAN ISUZU UPINGTON	BRAKE ASM-PROPSHAFT 8980299220		4,228
	MORGAN ISUZU UPINGTON	RETAINER 918055120		127
	MORGAN ISUZU UPINGTON	DRUM-BRK-RR 1423153830 *QTE: 46AEPAAA0057 (UM610) REFER TO ORDER NO 421		13,214
	MORGAN ISUZU UPINGTON	SEAL OIL RR BUB 1096253500		2,034
	MORGAN ISUZU UPINGTON	SEAL OIL-RR HUB 1096254440		1,308
	MORGAN ISUZU UPINGTON	EXPANDER 1476010870		18,320
	MORGAN ISUZU UPINGTON	SPRING-RETURN BRK 1095833760		1,013
	MORGAN ISUZU UPINGTON	LINING SET RR BRK 1883107731		6,436
	MORGAN ISUZU UPINGTON	SPRING ASM-LEAF RR 8980519950 *QTE: 46AEPAAA0056 (UM657) REFER TO RFQ 58		15,751
	MORGAN ISUZU UPINGTON	SPRING ASM-LEAF RR 8980519950		3,128
	MORGAN ISUZU UPINGTON	BUSHING SHACKLE-RR 898818300		1,425
	MORGAN ISUZU UPINGTON	ABSORBER ASM-FRONT 8983899760		7,825
	MORGAN ISUZU UPINGTON	DRAG LINK 8981813990		8,927
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370 *QTE: 46AEPAAA0072 (UM614)		745
	MORGAN ISUZU UPINGTON	AC BELT BL-105		770
	MORGAN ISUZU UPINGTON	OIL FILTER 1876100640		629
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100640		388
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		823
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101132		1,165
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101141		683
	MORGAN ISUZU UPINGTON	UM665 MORGAN NISSAN		1,069
	MORGAN ISUZU UPINGTON	OIL FILTER 5876101180		239
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		374
	MORGAN ISUZU UPINGTON	FUEL FILTER P8980959830		1,147
	MORGAN ISUZU UPINGTON	AIR FILTER D8970622940		314
	MORGAN ISUZU UPINGTON	UM663 MORGAN ISUZU		1,069
	MORGAN ISUZU UPINGTON	OIL FILTER 5876101180		239
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		374
	MORGAN ISUZU UPINGTON	FUEL FILTER KIT P8980959830		1,147
	MORGAN ISUZU UPINGTON	AIR FILTER D8970622940		314
	MORGAN ISUZU UPINGTON	UM470 MORGAN ISUZU		1,087
	MORGAN ISUZU UPINGTON	COVER ASM-RR WIPER 93378427		22
	MORGAN ISUZU UPINGTON	MIRROR ASM-OS RR V 24420992		4,784
	MORGAN ISUZU UPINGTON	HOSE 24408872		1,135
	MORGAN ISUZU UPINGTON	HEADLAMP ASM-R 8982413100 *QTE: 46AEPAAA0060 (UM657)		5,962
	MORGAN ISUZU UPINGTON	HEALAMP ASM-L 8982413110		5,786
	MORGAN ISUZU UPINGTON	LAMP ASM RH 8982386300		3,365
	MORGAN ISUZU UPINGTON	LAMP ASM 8982386310		3,384
	MORGAN ISUZU UPINGTON	BEZEL-BUMPER LH 8976115312		885
	MORGAN ISUZU UPINGTON	BEZEL-BUMPER RH 8976115302		710
	MORGAN ISUZU UPINGTON	BELT COOLING FAN 1876102370 REFER TO ORDER 3424, VENDOR NO CHANGED *Q		718
	MORGAN ISUZU UPINGTON	AC BELT BL-1105		735

Note	Description		2023 R	2022 R
	MORGAN ISUZU UPINGTON	OIL FILTER 1876100640		628
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100934		377
	MORGAN ISUZU UPINGTON	FUEL FILTER 1876100942		813
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101132		1,165
	MORGAN ISUZU UPINGTON	AIR FILTER 1876101141		683
	MORGAN ISUZU UPINGTON	RESORVOIR WINDSHIELD 95991491 REFER TO ORDER 5355, VENDOR NO CHANGED		2,352
	MORGAN ISUZU UPINGTON	TUBE-WSA SOLV CNTN 96843231		362
	MORGAN ISUZU UPINGTON	WINDOW-FRT-S/D-L 96541675 VERWYS NA ORDER 3440, VENDOR NOMMER HET VEI		2,202
	MORGAN ISUZU UPINGTON	GEARING 8970463661 *QTE: 46AEPAAA0029 (UM607)		4,071
	MORGAN ISUZU UPINGTON	FLASHER UNIT 1834700601 REFER TO ORDER NO 3437, VENDOR NO CHANGED *QTE		2,450
	MORGAN ISUZU UPINGTON	SWITCH COMB 8982437040 REFER TO ORDER NO 3307,VENDOR NO CHANGED *QTE		5,474
	MORGAN ISUZU UPINGTON	PLATE ASM PRESSURE 1876101440 *QTE: 46AEPAAA0050 (UM072)		6,424
	MORGAN ISUZU UPINGTON	DISC CLUTCH 1876101390		4,519
	MORGAN ISUZU UPINGTON	RELEASE BEARING 1098200080		631
	MORGAN ISUZU UPINGTON	SENSOR ASM RH 8982193930 *QTE: 46AEPAAA0016 (UM550)		8,706
	MORGAN NISSAN UPINGTON	BRAKE CHAMBER 5222842822ND *QTE: 125973 (UM770)		8,991
	MORGAN NISSAN UPINGTON	BRAKE CHAMBER 5222842823ND		8,617
	MORGAN NISSAN UPINGTON	PARK LAMP RH 261103S225 *QTE: 124843 (UM059)		1,933
	MORGAN NISSAN UPINGTON	PARK LAMP LH 261153S225		2,575
	MORGAN NISSAN UPINGTON	BOLT HUB 4022222001		423
	MORGAN NISSAN UPINGTON	BOLT KIT 43222W1200		429
	MORGAN NISSAN UPINGTON	NUT ROD WHEEL 40224EJ20A		304
	MORGAN NISSAN UPINGTON	LAMP ASSY SIDE FLASHER 2616061Y10		816
	MORGAN NISSAN UPINGTON	REPAIR LEFT FRONT AXLE, REPAIR GEARBOX COOLER FANS *QTE: 124912 (UM602)		98,111
	MORGAN NISSAN UPINGTON	UM513 LEFT HAND FOG LAMP 261550Z71AND		3,292
	MORGAN NISSAN UPINGTON	LAMP PARK 2612530Z04ND		2,777
	MORGAN NISSAN UPINGTON	REAR VIEW MIRROR 963000X920AAND		1,734
	MORGAN NISSAN UPINGTON	HOLDER SUNVISOR 9640930Z05ND		179
	MORGAN NISSAN UPINGTON	CENTRE BEARING 3751090117ND		5,629
	MORGAN NISSAN UPINGTON	REAR VIEW MIRROR 96300X921AAND		1,543
	MORGAN NISSAN UPINGTON	WIDE ANGLE MIRROR 963000X932AAND		1,330
	MORGAN NISSAN UPINGTON	UM213 PARTS AVAILABLE AT AGENTS		2,665
	MORGAN NISSAN UPINGTON	KNOB 18515T8000		219
	MORGAN NISSAN UPINGTON	FRONT STEP RH 96155T000		962
	MORGAN NISSAN UPINGTON	SUNVISOR ASSY RH 964010T000		1,253
	MORGAN NISSAN UPINGTON	COVER 243827T000		713
	MORGAN NISSAN UPINGTON	UM774 HEADLAMP 5223763953ND		9,551
	MORGAN NISSAN UPINGTON	CAP ASSY-PRESSURE 214307999C *QTE: 124185 (UM551)		349
	MORGAN NISSAN UPINGTON	COVER PEDAL 46531M3000		98
	MORGAN NISSAN UPINGTON	PAD PEDAL 46531AB000		1,266
	MORGAN NISSAN UPINGTON	DISC ASSY-CLUTCH 30100VJ208		1,873
	MORGAN NISSAN UPINGTON	COVER ASSY-CLUTCH 30210VJ210		2,054
	MORGAN NISSAN UPINGTON	BRG C/ RELAESE 3050269F1A		330
	MORGAN NISSAN UPINGTON	BUSH PILOT 32202B950A		58
	MORGAN NISSAN UPINGTON	TANK ASSY-WS WASH 289102ST1A		1,726
	MORGAN NISSAN UPINGTON	80000KM SERVICE *QTE: 123204 (UM771)		47,586
	MORGAN NISSAN UPINGTON	UM775 60000KM SERVICE		13,739
	MORGAN NISSAN UPINGTON	60000KM SERVICE *QTE: 123201 (UM774)		11,767
	MORGAN NISSAN UPINGTON	UM773 60000KM SERVICE		12,737
	MORGAN NISSAN UPINGTON	UM644 FUEL PUMP IN TANK 17042VJ20A		7,312
	MORGAN NISSAN UPINGTON	UM660 SEAL OIL CRANKSHAFT 13510BN701		749
	MORGAN NISSAN UPINGTON	SEAL-OIL CRANKSHAFT REAR 1227900QAE		461
	MORGAN NISSAN UPINGTON	GEAR&LINKAGE ASSY POWER STEERING 4900100Q1A		13,284
	MORGAN NISSAN UPINGTON	BUSH STABILIZER 5461300QOB		504
	MORGAN NISSAN UPINGTON	LINKAGE 5461600QOB		537
	MORGAN NISSAN UPINGTON	SERVICE KIT K7MSERVKV		375
	MORGAN NISSAN UPINGTON	UM635 HOSE RADIATOR 215300Q0K		1,283
	MORGAN NISSAN UPINGTON	TANK ASSY RADIATOR 217000QAA		1,673
	MORGAN NISSAN UPINGTON	SERVICE KIT K7MSERVKV		375
	MORGAN NISSAN UPINGTON	RELAY 2523000QOG		676
	MORGAN NISSAN UPINGTON	CHAMBER ASSY 1611800QOJ		4,278
	MORGAN NISSAN UPINGTON	OUTLET WATER 1106000QOA		299
	MORGAN NISSAN UPINGTON	UM752 SHAFT THROTTLE 1636100QOA		144
	MORGAN NISSAN UPINGTON	BELT KIT TIMMING 1680600QOR		1,428
	MORGAN NISSAN UPINGTON	BELT FAN&ALTERNATOR 1172000Q5A		837
	MORGAN NISSAN UPINGTON	UM621 KNOB-CONTROL LEVER 328651HC2A		613
	MORGAN NISSAN UPINGTON	ASSIST GRIP ASSY 739401VA7A		808
	MORGAN NISSAN UPINGTON	ROD ASSY TORQUE 113601HC3B		2,028
	MORGAN NISSAN UPINGTON	GASKET-INTAKE MANIFOLD 140351HCOA		452
	MORGAN NISSAN UPINGTON	UM769 REPLACE FUEL FILTERS		3,236

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description		2023 R	2022 R
	MORGAN NISSAN UPINGTON	UM770 REPLACE FUEL FILTERS		3,236
	MORGAN NISSAN UPINGTON	UM381 SHROUD UPPER 214766T300		2,022
	MORGAN NISSAN UPINGTON	SHROUD LOWER 214776T300		1,089
	MORGAN NISSAN UPINGTON	UM541 CENTRE BEARING 3751090117ND QUOTE 117307		5,367
	MORGAN NISSAN UPINGTON	UM524 FUSE 65 AMP 2437089910ND		1,904
	MORGAN NISSAN UPINGTON	FUSE 75A 24370089920ND		1,948
	MORGAN NISSAN UPINGTON	UM712 REAR SHOCKS 5620130Z00D QUOTE 117618		6,030
	MORGAN NISSAN UPINGTON	UM524 RUBBER CUSHION 5223579223ND		3,750
	MORGAN NISSAN UPINGTON	UM524 GLASS DOOR 8030100Z07ND		2,897
	MORGAN NISSAN UPINGTON	LAMP 2612030Z04ND		2,266
	MORGAN NISSAN UPINGTON	SWITCH COMP-COM 2556000Z15ND		13,926
	MORGAN NISSAN UPINGTON	UM752 WHEEL ASSY DISC 4030000Q1B		786
	MORGAN NISSAN UPINGTON	GLASS ASSY SIDE WINDOW 8330100Q0A		1,036
	MORGAN NISSAN UPINGTON	KEY SET-CYLINDER L 8001000Q0C		5,302
	MORGAN NISSAN UPINGTON	UM475 SEAL ASS-OIL 12270Z5502ND		3,040
	MORGAN NISSAN UPINGTON	UM639 PARTE,SLEGS BY AGENTE		78
	MORGAN NISSAN UPINGTON	COVER CLUTCH PEDAL 6001550231		79
	MORGAN NISSAN UPINGTON	WINDOW LIFT HANDLE 8076000QOC		385
	MORGAN NISSAN UPINGTON	RUN-RH FR GLASS 8033000QOB		1,590
	MORGAN NISSAN UPINGTON	RUN LH FR GLASS 8033100QOC		1,302
	MORGAN NISSAN UPINGTON	WSTRIP GLASS FR LH 8035000QOB		710
	MORGAN NISSAN UPINGTON	WSTRIP-IT DOR FR L 8035000QOB		890
	MORGAN NISSAN UPINGTON	INSULATOR 1121000Q1G		2,489
	MORGAN NISSAN UPINGTON	INSULATOR ENGINE MOUNTING 1122000QOA		424
	MORGAN NISSAN UPINGTON	INSULATOR 1121000QOM		686
	MORGAN NISSAN UPINGTON	OUTLET WATER 1106000QOA		282
	MORGAN NISSAN UPINGTON	UM362 ENGINE STOP AUTO 19801Z5519ND		7,183
	MORGAN NISSAN UPINGTON	UM641 OUTLET WATER 1106000QOA		282
	MORGAN NISSAN UPINGTON	BELT FAN &ALTERNATOR 1172000Q5A		790
	MORGAN NISSAN UPINGTON	WEATHERSTRIP FRONT DOOR 7680200QOB		1,183
	MORGAN NISSAN UPINGTON	UM769 DO DIAGNOSTICS		26,475
	MORGAN NISSAN UPINGTON	UM630 COVER BRAKE PEDAL 6001550230		78
	MORGAN NISSAN UPINGTON	COVER CLUTCH PEDAL 6001550231		79
	MORGAN NISSAN UPINGTON	BOX ASSY GLOVE 2931000Q0E		716
	MORGAN NISSAN UPINGTON	SOCKET ASSY TIEROD 4852000QOC		1,368
	MORGAN NISSAN UPINGTON	SOCKET ASSY-TIEROD 601550290		952
	MORGAN NISSAN UPINGTON	UM602 OIL FILTER 15274NY00JND		1,952
	MORGAN NISSAN UPINGTON	OIL FILTER 15274NY00KND		1,928
	MORGAN NISSAN UPINGTON	FUEL FILTER 1644NY00JND		1,593
	MORGAN NISSAN UPINGTON	FUEL FILTER 16400X973AAND		1,157
	MORGAN NISSAN UPINGTON	AIR FILTER 1654697013LND		1,377
	MORGAN NISSAN UPINGTON	AIR FILTER 1654699513LND		727
	MORGAN NISSAN UPINGTON	SHIFT ASSY-GEAR 3410800QOA		3,621
	MORGAN NISSAN UPINGTON	UM636 SERVICE KIT K7MSERVKV		354
	MORGAN NISSAN UPINGTON	FAN&ALTERNATOR BELT 1172000Q5A		790
	MORGAN NISSAN UPINGTON	PUMP ASSY-POWER 4911000Q5L		4,309
	MORGAN NISSAN UPINGTON	CLAMP HOOD ROD 6572200QOB		80
	MORGAN NISSAN UPINGTON	ROD HOOD SUPPORT 654000QOB		122
	MORGAN NISSAN UPINGTON	GROMMET ROD 655120QOA		69
	MORGAN NISSAN UPINGTON	OUTLET WATER 1106000Q0A		282
	MORGAN NISSAN UPINGTON	AIR VALVE 149129Z00AND *QTE: 115176 (UM775)		4,525
	MORGAN NISSAN UPINGTON	SOLENOID VALVE 168919Z0CND *QTE: 115175 (UM775)		4,070
	MORGAN NISSAN UPINGTON	UM524 W/CYLINDER CUP KIT 44112NA06JND		7,402
	MORGAN NISSAN UPINGTON	W/CYL CUP KIT 44112NA03JND		4,589
	MORGAN NISSAN UPINGTON	GASKET 146769Z01CND *QTE: 111444 (UM770)		52
	MORGAN NISSAN UPINGTON	FILTER INSERT 165289Z00BND		2,544
	MORGAN NISSAN UPINGTON	INSERT 166959Z01DND		1,265
	MORGAN NISSAN UPINGTON	FILTER 487169Z00AND		211
	MORGAN NISSAN UPINGTON	FILTER INSERT 5222677134ND		808
	MORGAN NISSAN UPINGTON	V-RIBBER BELT 5222802305ND		732
	MORGAN NISSAN UPINGTON	OIL FILTER KIT 5223958455ND		956
	MORGAN NISSAN UPINGTON	FILTER 5282685304ND		546
	MORGAN NISSAN UPINGTON	FILTER CARTRIDGE 475009Z01AND		1,513
	MORGAN NISSAN UPINGTON	CYLINDER HEAD GASKET 11044Z5566ND *QTE: 113378 (KB026)		2,717
	MORGAN NISSAN UPINGTON	INTAKE MANIFOLD GASKET 14035Z5510ND		985
	MORGAN NISSAN UPINGTON	GASKET 14005Z5512ND		2,202
	MORGAN NISSAN UPINGTON	ROCKER COVER GASKET 13270Z5508ND		1,054
	MORGAN NISSAN UPINGTON	VALVE STEM SEALS 13207Z5503ND		4,392
	MORGAN NISSAN UPINGTON	TURBO FLANGE GASKET 14335Z5514ND		691
	MORGAN NISSAN UPINGTON	OIL COOLER GASKET 21310Z5502ND		1,339

Note	Description		2023 R	2022 R
	MORGAN NISSAN UPINGTON	PACKING OIL COOLER 21310Z9005ND		903
	MORGAN NISSAN UPINGTON	GASKET 146769Z01CND *QTE: 111447 (UM769)		52
	MORGAN NISSAN UPINGTON	FILTER INSERT 165289Z00BND		2,544
	MORGAN NISSAN UPINGTON	INSERT 166959Z01DND		1,265
	MORGAN NISSAN UPINGTON	FILTER 487169Z00AND		211
	MORGAN NISSAN UPINGTON	FILTER INSERT 5222677134ND		808
	MORGAN NISSAN UPINGTON	V-RIBBER BELT 5222802305ND		732
	MORGAN NISSAN UPINGTON	FILTER 5282685304ND		546
	MORGAN NISSAN UPINGTON	FILTER CARTRIDGE 475009Z011AND		1,513
	MORGAN NISSAN UPINGTON	OIL FILTER KIT 5223958455ND		956
	MORGAN NISSAN UPINGTON	UM476 LENS 26090Z9413ND		780
	MORGAN NISSAN UPINGTON	LENS 26090Z9412ND		776
	MORGAN NISSAN UPINGTON	LENS 26090Z9113ND		1,551
	MORGAN NISSAN UPINGTON	DO DIAGNOSTICS ON ENGINE *QTE: 114569 (UM769)		15,613
	MORGAN NISSAN UPINGTON	UM770 FILTER CAP 5222401537ND		2,024
	MORGAN NISSAN UPINGTON	60000KM SERVICE *QTE: 114007 (UM771)		14,257
	MORGAN NISSAN UPINGTON	HEX SCREW 5424230Z00ND *QTE: 113380 (UM707)		412
	MORGAN NISSAN UPINGTON	FLANGE NUT 089183401AND		267
	MORGAN NISSAN UPINGTON	BUSH 54040Z5002ND		624
	MORGAN NISSAN UPINGTON	PIN SPRING 55224Z5001ND		3,202
	MORGAN NISSAN UPINGTON	BUSHING 54040Z9007ND		2,258
	MORGAN NISSAN UPINGTON	SUPPORT BOLT 55055Z9903ND		2,265
	MORGAN NISSAN UPINGTON	HELP NO1 SPRING 55161Z9010ND		9,570
	MORGAN NISSAN UPINGTON	HANDLE WINDOW REGULATOR 80760G1660 *QTE: 112932 (UM383)		481
	MORGAN NISSAN UPINGTON	INSULATOR 20641U681A		962
	MORGAN NISSAN UPINGTON	PEDAL 18110H1000		574
	MORGAN NISSAN UPINGTON	WIRE 3456934Z77ND *QTE: 113376 (UM476)		3,587
	MORGAN NISSAN UPINGTON	WIRE 3457031Z19ND		6,124
	MORGAN NISSAN UPINGTON	SERVICE 80000KM SERVICE, STRIP & QUOTE UM772		42,043
	MORGAN NISSAN UPINGTON	OIL FILTER 15274NY00KND *QTE: 112343 (UM606)		1,952
	MORGAN NISSAN UPINGTON	OIL FILTER 15274NY00KND		1,928
	MORGAN NISSAN UPINGTON	FUEL FILTER 16444NY00JND		1,593
	MORGAN NISSAN UPINGTON	FUEL FILTER 16400X973AAND		1,157
	MORGAN NISSAN UPINGTON	AIR FILTER 1654697013LND		1,377
	MORGAN NISSAN UPINGTON	AIR FILTER 1654699513LND		727
	MORGAN NISSAN UPINGTON	V BELT POLY 21140Z603AND		1,256
	MORGAN NISSAN UPINGTON	V BELT POLY 21140Z602DND		672
	MORGAN NISSAN UPINGTON	RATKAS FILTER ALLISON 29539579		745
	MORGAN NISSAN UPINGTON	UM748 60000 KM SERVICE		3,697
	MORGAN NISSAN UPINGTON	PAN ASSY OIL 1111000Q1D *QTE: 110178 (UM635) REFER TO RFQ 8005		3,896
	MORGAN NISSAN UPINGTON	GASKET OIL PAN 1112100QAF		813
	MORGAN NISSAN UPINGTON	40000KM SERVICE *QTE: 108347 (UM774)		15,697
	MORGAN NISSAN UPINGTON	80000KM SERVICE *QTE: 108349 (UM772)		15,697
	MORGAN NISSAN UPINGTON	40000KM SERVICE *QTE: 108344 (UM776)		15,697
	MORGAN NISSAN UPINGTON	UM620 SEAL-OIL , DIFFERENTIAL SIDE 3834200QAG		178
	MORGAN NISSAN UPINGTON	UM620 CYL ASSY-CLUTCH 3062000Q2B		694
	MORGAN NISSAN UPINGTON	DISC ASSY CLUTCH 301001HSOD		1,351
	MORGAN NISSAN UPINGTON	COVER ASSY- CLUTCH 302101HSOA		1,505
	MORGAN NISSAN UPINGTON	UM620 BEARING-INPUT GEAR 3220300QAH		694
	MORGAN NISSAN UPINGTON	BEARING INPUT 3220300QOR		3,721
	MORGAN NISSAN UPINGTON	BEARING-COUNTER SHAFT 3226400QAB		1,928
	MORGAN NISSAN UPINGTON	BRG ASSY DIFF 38440AX000		3,375
	MORGAN NISSAN UPINGTON	PLUG-GEAR OIL, FILLER 3271600QAA		60
	MORGAN NISSAN UPINGTON	WASHER SEAL 3210500QAC		27
	MORGAN NISSAN UPINGTON	RADIATOR ASSY 214106T005 *QTE: 107895 (UM381)		11,469
	MORGAN NISSAN UPINGTON	SUPPLY VAN IGNITION SWITCH *QTE: 108010 (UM705)		5,150
	MORGAN NISSAN UPINGTON	OIL FILTER 1520865F0B *QTE: 105742 (UM617)		144
	MORGAN NISSAN UPINGTON	AIR CLEANER ELEMENT 16546ED000		415
	MORGAN NISSAN UPINGTON	SPARK PLUGS 224011HC1B		849
	MORGAN NISSAN UPINGTON	K GASKET THROT CH 161751HCOA		56
	MORGAN NISSAN UPINGTON	GASKET INTAKE MANIFOLD 140351HCOA		414
	MORGAN NISSAN UPINGTON	WASHER DRAIN PLUG 1102601M02		32
	MORGAN NISSAN UPINGTON	NUT LOCK,REAR WHEEL BEARING 432621HA1A		152
	MORGAN NISSAN UPINGTON	AIR FILTER KIT-AIR CONDITIONER		277
	MORGAN NISSAN UPINGTON	UM772 HOSE 5223285498ND		2,450
	MORGAN NISSAN UPINGTON	W/CYL CUP KIT 44112NA06JND *QTE: 105208 (UM362)		13,336
	MORGAN NISSAN UPINGTON	CAGE 4107390004ND		1,055
	MORGAN NISSAN UPINGTON	COVER 4412890005ND		845
	MORGAN NISSAN UPINGTON	ROLLER 4107290002ND		1,271
	MORGAN NISSAN UPINGTON	ALTERNATOR ASSY 2310000Q3C *QTE: 105201 (UM641)		4,280

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description		2023 R	2022 R
	MORGAN NISSAN UPINGTON	UM748 PARTS AVAILABLE FROM AGENTS		2,946
	MORGAN NISSAN UPINGTON	PULLEY ASSY-IDLER 11925ED32B		1,480
	MORGAN NISSAN UPINGTON	UM555 LOCK ASSY FRT DOOR R 8050200QOF		1,804
	MORGAN NISSAN UPINGTON	LOCK ASSY FRRT DOOR L 8050300QOF		1,663
	MORGAN NISSAN UPINGTON	45000KM SERVICE *QTE: 104196 (UM750)		2,346
	MORGAN NISSAN UPINGTON	TAIL LIGHT 5223430682ND *QTE: 104840 (UM773)		2,307
	MORGAN NISSAN UPINGTON	TAIL LIGHT 5223502052ND		1,516
	MORGAN NISSAN UPINGTON	WATER TANK QTE: 102883		2,421
	MORGAN NISSAN UPINGTON	CONTROL UNIT 5224066740ND *QTE: 104635 (UM771)		8,867
	MORGAN NISSAN UPINGTON	SOCKET ASSY TIR ROD 4852100Q0D		2,849
	MORGAN NISSAN UPINGTON	BOX ASSY GLOVE 2931000Q0E		695
	MORGAN NISSAN UPINGTON	COVER PEDAL BRAKE 6001550230		76
	MORGAN NISSAN UPINGTON	COVER PEDAL CLUTCH 6001550231		76
	MORGAN NISSAN UPINGTON	UM749 450000KM SERVICE		2,346
	MORGAN NISSAN UPINGTON	UM476 MORGAN NISSAN-102257		3,357
	MORGAN NISSAN UPINGTON	WIRE 3457031Z19ND		5,982
	MORGAN NISSAN UPINGTON	UM634 BLOWER ASSY FRONT 272500QOF		2,286
	MORGAN NISSAN UPINGTON	UM644 BRAKE DISC 402066W500		6,702
	MORGAN NISSAN UPINGTON	OIL SEAL CRANK FRONT 135106N210		278
	MORGAN NISSAN UPINGTON	SEAL EXTENSION HOUSING 32136U010A		220
	MORGAN NISSAN UPINGTON	BOOT GEARLEVER		145
	MORGAN NISSAN UPINGTON	UM544 MORGAN NISSAN- 100592		51
	MORGAN NISSAN UPINGTON	PRESSURE PLATE 302103S620		1,554
	MORGAN NISSAN UPINGTON	CLUTCH DISC 30100VJ218		1,853
	MORGAN NISSAN UPINGTON	RELEASE BEARING 3050269F1A		293
	MORGAN NISSAN UPINGTON	UM544 MORGAN NISSAN- 97899		586
	MORGAN NISSAN UPINGTON	GASKET-ROCKER 1327170F00		280
	MORGAN NISSAN UPINGTON	GASKET ROCKER COVER 1327070F01		509
	MORGAN NISSAN UPINGTON	UM544 SEAL OIL CRANKSHAFT FRONT 135106N210		267
	MORGAN NISSAN UPINGTON	UM544 SEAL-OIL, REAR EXTENTION 331433G10		36
	MORGAN NISSAN UPINGTON	ROTOR HEAD 221570M513		359
	MORGAN NISSAN UPINGTON	SPRING RET HANDLE MANUAL WINDER 542290201P		248
	MORGAN NISSAN UPINGTON	PILOT BUSH 32202B950A		49
	MORGAN NISSAN UPINGTON	FRAME-BATTERY FIX 244202STOA		50
	MORGAN NISSAN UPINGTON	HANDLE ASSY-RR GATE 934602STOA		648
	MORGAN NISSAN UPINGTON	MOUNTING ASSY EXHAUST 2061131G00		768
	MORGAN NISSAN UPINGTON	LAMP ASSY-LH 265553S825		2,283
	MORGAN NISSAN UPINGTON	GLASS ASSY-FRONT DOOR WINDOW, RH 803002SA03		1,407
	MORGAN NISSAN UPINGTON	ALTERNATOR BRACKET 1171000Q3E REFER TO RFQ 6109, VENDOR NO CHANGED *(		2,371
	MORGAN NISSAN UPINGTON	HOSE ASSEMBLY 3043090071ND *QTE: 098882 (UM472)		536
	MORGAN NISSAN UPINGTON	RELEASE BEARING 30502Z5008ND		1,028
	MORGAN NISSAN UPINGTON	DISC 30100Z5572ND		8,793
	MORGAN NISSAN UPINGTON	COVER 30210Z5114ND		7,732
	MORGAN NISSAN UPINGTON	BEARING 21035Z5501ND		578
	MORGAN NISSAN UPINGTON	SHIFT YOKE 30515Z5004ND		4,113
	MORGAN NISSAN UPINGTON	SEAL KIT DISC D1ABMAG025 *QTE: 100423 (UM379)		5,168
	MORGAN NISSAN UPINGTON	CAP ASSY 2171250M01 *QTE: 100402 (UM382)		123
	MORGAN NISSAN UPINGTON	PIVOT 346256403P		819
	MORGAN NISSAN UPINGTON	DISC CLUTCH 301006T30A		3,149
	MORGAN NISSAN UPINGTON	COVER CLUTCH 302106T300		2,390
	MORGAN NISSAN UPINGTON	BEARING-CLUTCH RELASE 305021W724		871
	MORGAN NISSAN UPINGTON	BUSH-PILOT 32202B950A		51
	MORGAN NISSAN UPINGTON	VALVE ASSY-4640000Q1H *QTE: 100223 (UM628) REFER TO RFQ 5495 VENDOR NO C		4,244
	MORGAN NISSAN UPINGTON	TANK ASSY 2171000QAA		1,635
	MUNSOFT	AVS - LICENSING AND SUPPORT - ANNUAL COST		123,214
	MUNSOFT	2 X NAUTIZ SCANNERS		48,464
	MUNSOFT	IMPLEMENTATION, TRAVELLING AND TRAINING - ONCE OFF DIRECT COST CONTRIB		32,857
	MUNSOFT	SETTING UP 2023/2024 A1-SCHEDULES		230,000
	MUNSOFT	TIME AND ATTENDANCE MODULES QUOTE: MUN - 30389		43,371
	MUNSOFT	LICENCE FEES YEAR 1 QUOTE: MUN - 30389		12,554
	MUNSOFT	INSTALLATION (T & A - PARAMETERS + TRAINING) QUOTE: MUN - 30389		164,427
	MUNSOFT	LICENCE FEES - YEAR 2 QUOTE: MUN - 30389		23,674
	MUNSOFT	MUNSOFT TECHNOLOGY UPGRADE REFER TO ATTACHED LETTER		690,000
	NEWGEN PUMPS AND VALVES	PUMP SERVICES: STRIP CLEAN QUOTE: QUO0002520		7,705
	NEWGEN PUMPS AND VALVES	MECHANICAL SEAL QUOTE: QUO0002520		20,071
	NEWGEN PUMPS AND VALVES	LABOUR QUOTE: QUO0002520		7,820
	NEWGEN PUMPS AND VALVES	ACCOMMODATION AND TRAVELLING QUOTE:QUO0002520		5,578
	NEWGEN PUMPS AND VALVES	REPAIR OF CLEAN WATER PUMP MOTOR -AHS WATER TREATMENT WORKS		84,491
	NEWGEN PUMPS AND VALVES	STRIP & QUOTE -15KW 2POLE RFG-4668 (QUO0002491)		4,853
	NEWGEN PUMPS AND VALVES	STRIP & QOOTE-15KW 2POLE STRIP & QUOTE RFG-4587 (QUO0002422)		3,565

Note	Description		2023 R	2022 R
	NEWGEN PUMPS AND VALVES	15KW MOTOR REPAIR - STRIP & QUOTE RFG-4332 (QUO0002218)		13,317
	NEWGEN PUMPS AND VALVES	FLYGT 3153-181 PUMP REPAIR RFG 4101		29,960
	NOORD-KAAP WATER T/A ABSOLUTEL	STRIP, QUOTE & REPAIR OF 2 X VGS146 VACUUM REGULATORS *QTE: 0323 RFG: 00		29,890
	NOORDWES KOERANTE	2 X ADVERT FOR 2023/2024 TARRIFS - QUOTE #B311		19,357
	NOORDWES KOERANTE	30-06-23 BUSINESS CHAMERS *QTE: #B312 RFG: 004797		2,461
	NOORDWES KOERANTE	ADVERT COST SCM		2,061
	NOORDWES KOERANTE	09-06-23 NOTICE K22/2023 *QTE: #B254 RFG: 004710		2,057
	NOORDWES KOERANTE	28-04-23 NOTICE K16/2023 SUGGESTED ALIENATION OF STANDS *QTE: #B228		5,106
	NOORDWES KOERANTE	RFG 4633 ADVERT FOR PLACEMENT K17/2023: PLANNING AND TOWN ESTABLISHME		2,722
	NOORDWES KOERANTE	28-04-23 NOTICE K15/2023 PUBLIC PARTICIPATION 2023-2024 BUDGET		4,839
	NOORDWES KOERANTE	07/04/2023 NOTICE K13/2023 SUGGESTED ALIENATION OF STANDS *QTE: #B203		3,013
	NOORDWES KOERANTE	NOTICE K/2023 RFG-4509 (#B185)		2,722
	NOORDWES KOERANTE	31/03/2023 NOTICE TN005/2023, TN006/2023 & TN007/2023 *QTE: #B188		4,537
	NOORDWES KOERANTE	PLACEMENT OF NOTICE K07/2023 RFG 4405 QUOTE: B#132		4,839
	NOORDWES KOERANTE	2023/02/10 NOTICE: K005/2023 EXTERNAL LOANS *QTE: #B110		3,629
	NOORDWES KOERANTE	DISPLAY LOCALLY - MAINBODY K32/2021 - N32/2021 *INVOICE: GBI-67867		10,526
	NOORDWES KOERANTE	ADVERT 9 DECEMBER 2022 B00045		2,662
	NOORDWES KOERANTE	ADVERT 16 DECEMBER 2022 B00045		2,662
	NOORDWES KOERANTE	ADVERT FOR CANDLE LIGHTS RFG 4178 QUOTE; #B00039		6,845
	NOORDWES KOERANTE	PLACEMENT OF NOTICE K050/2022 RFG-4137 B00023		7,009
	NOORDWES KOERANTE	BID NOTICE 7X4 B/W TN043/2022, TN046/2022 & TN047/2022 *QTE: #B00022		2,453
	NOORDWES KOERANTE	ERRATUM TN039/2022		1,752
	NOORDWES KOERANTE	PLACEMENT OF ADVERT BID NOTICE TN036, TN042, TN044		2,355
	NOORDWES KOERANTE	ADVERT COST		3,680
	NOORDWES KOERANTE	7 OCT. 2022 TN034/2022 7X4 S/W *QTE: DKM		2,061
	NOORDWES KOERANTE	ADVERT COST: K043/2022 REQUEST: 3884 QTE: 325		2,567
	NOORDWES KOERANTE	PS-016 TNDER NOTICE 9CM X 5 COLUMN TN033/2022 *QTE: 323		1,392
	NOORDWES KOERANTE	PS-016 TENDER NOTICE TN011/2022 5CM X 4 COLUMN *QTE: 324		1,392
	NOORDWES KOERANTE	PS-016 TENDER NOTICE 5CM X 4 COLUMN		1,392
	NOORDWES KOERANTE	PS-016 TENDER NOTICE 5CM X 4 COLUMN QOT-302		1,392
	NOORDWES KOERANTE	2022/09/02 NOTICE 9X4 S/W		2,505
	NOORDWES KOERANTE	PS-001 NOTICE 9CM X 4COLUMNS TN023/2022 *QTE: 273		2,505
	NOORDWES KOERANTE	PLACEMENT OF ADVERT: NOTICE TUCKSHOP BY LAW PS-003 DISPLAY ADVERT BLA		3,422
	NOORDWES KOERANTE	BID NOTICE TN034/2019 ADVERT PLACEMENT 22 JULY 2022 QUOTE NO QOT-215		2,087
	NOORDWES KOERANTE	PLACEMENT OF NOTICE K029/2022 15 JULY 2022 ALIENATION OF STANDS RFG-3492		2,738
	NORTH WESTERN MOTORS	ALTERNATOR EB3Z10346L *QTE: 106500 (UM734)		8,027
	NORTH WESTERN MOTORS	UM744 OIL PARTS AVAILABLE FROM AGENTS ENGINE - OIL 210L		3,750
	NORTH WESTERN MOTORS	UM745 PARTS AVAILABLE FROM AGENTS		2,989
	NORTH WESTERN MOTORS	PLATE ANCHOR RH		1,491
	NORTH WESTERN MOTORS	UM734 SERVICE ENGINE 2.2 FB3Q6006EA		87,554
	NORTH WESTERN MOTORS	FREIGHT		1,150
	NORTH WESTERN MOTORS	UM745 PAD ST AB3Z2V001A		1,159
	NORTH WESTERN MOTORS	DISC FRONT BRAKE MB3Z1125B		2,678
	NORTH WESTERN MOTORS	BELT DRIVE 7PK3143 FB3Q6C301GA		797
	NORTH WESTERN MOTORS	UM40 PARTS AVAILABLE FROM AGENTS		4,643
	NORTH WESTERN MOTORS	ENGINE OIL JU2JM2C913CA *QTE: 103657 (UM708)		1,200
	NORTH WESTERN MOTORS	OIL FILTER FJU2Z6731A		139
	NORTH WESTERN MOTORS	GASKET DRAIN PLUG F5T96734BA		25
	NORTH WESTERN MOTORS	FILTER AIR CLEANER J2MZ 9601C		355
	NORTH WESTERN MOTORS	FUEL FILTER MC L2MZ9365A		415
	NORTH WESTERN MOTORS	FILTER AC FRESH HB3Z19N619A		114
	NORTH WESTERN MOTORS	BELT DRIVE AB3Z8620A		612
	NORTH WESTERN MOTORS	UM741 OIL PARTS AVAILABLE FROM AGENTS ENGINE OIL-210L		3,500
	NORTH WESTERN MOTORS	60000KM SERVICE *QTE: 102585 (UM744)		4,647
	NORTH WESTERN MOTORS	60000KM SERVICE *QTE: 102587 (UM741)		4,647
	NORTH WESTERN MOTORS	ENGINE OIL 210L JU2JM2C913CA *QTE: 102095 (UM742)		2,800
	NORTH WESTERN MOTORS	ENG OIL-210L JU2JM2C913CA *QTE: 99074 (UM733)		2,401
	NORTH WESTERN MOTORS	ENG OIL-210L JU2JM2C913CA *QTE: 99075 (UM708)		2,401
	NORTH WESTERN MOTORS	45000KM SERVICE *QTE: 99116 (UM743)		3,925
	NORTH WESTERN MOTORS	FAN ASSY + FREIGHT UM507 QUOTE 97312		2,818
	NORTH WESTERN MOTORS	SUNDRY		207
	NORTH WESTERN MOTORS	PARTE QTE: 97130 REFER TO RFQ 5547		7,796
	OCTU CHEM	GARLON 5LT		1,751
	OCTU CHEM	SUPERLAWNWEEDER 5LT		1,133
	OCTU CHEM	SUPERLAWNWEEDER 20LT RFG-4069 (OCFS00208)		4,330
	ONTEC SYSTEMS	ONTEC IS THE SUPPLIER OF PREPAID ELECTRICAL METERS		642,390
	ORANJE MEGANIES	SERVICE UM777 5000KM RFG-3159 (Q089725)		13,794
	ORANJE MEGANIES	UM660 ORANJE MEGANIES		3,317
	ORANJE MEGANIES	UM624 PARTS AVAILABLE FROM AGENTS		1,056
	ORANJE MEGANIES	UM624 CYL ASSY- CLUTCH 3062000Q2B		647

Note	Description		2023 R	2022 R
	ORANJE MEGANIES	UM624 MOTOR ASSY-STARTER 233001HSOA		5,745
	ORANJE MEGANIES	PARTS UM524 REFER TO RFQ 5637		25,631
	ORANJE MEGANIES	UM524 PARTS AVAILABLE FROM AGENTS QUOTE:093640		4,036
	OTIS (PTY) LTD	INVOICE NO. 22019441 UNIT ZA72NE6625 RFG 4672		3,632
	OTIS (PTY) LTD	INVOICE NO. 22022761 SERVICES CHARGE AUG 2023: UNIT ZA72NE6625 RFG 4672		3,821
	OTIS (PTY) LTD	INVOICE NO. 22025920 SERVICES CHARGE SEPT 22 UNIT ZA72NE6625		3,821
	OTIS (PTY) LTD	INVOICE NO. 22029196 SERVICES CHARGES OCT 2022 UNIT ZA72NE6625		3,821
	OTIS (PTY) LTD	INVOICE NO.022032515 SERVICES CHARGES NOV 2022 UNIT ZA72NE6625		3,821
	OTIS (PTY) LTD	SERVICE OF ELEVATOR - K BOTHA RFG-4671		22,926
	OUTSOURCE HOUSE	FULL GAURD WITH ENHANCED SUPPORT APPROVED DEVIATION		46,579
	PG GLASS UPINGTON	EXCESS PAYMENT - ISUZU CXJ491NC UM 763		3,500
	PG GLASS UPINGTON	EXCESS PAYMENT - ISUZU CHK970NC UM 658		3,500
	PG GLASS UPINGTON	EXCESS PAYMENT - NISSAN HARDBODY CFX084NC UM 652		536
	PG GLASS UPINGTON	EXCESS PAYMENT - MAN TRUCK CVC253NC UM736		3,500
	PG GLASS UPINGTON	EXCESS PAYMENT - NISSAN BXY506NC UM524		3,500
	PG GLASS UPINGTON	REPLACE WINDSHIELD NISSAN CFM844NC		4,589
	PG GLASS UPINGTON	EXCESS PAYMENT - UM616 Q31192		3,500
	PG GLASS UPINGTON	EXCESS NISSAN CFL438NC (UM602) UD330 *QTE: 32045		3,500
	PG GLASS UPINGTON	EXCESS ISUZU CHR779NC (UM665) NMR *QTE: 32065		3,500
	PG GLASS UPINGTON	EXCESS ISUZU CXJ491NC (UM763) NMR *QTE: 31072		3,500
	PG GLASS UPINGTON	EXCESS NISSAN BZG304NC (UM707) UD90 *QTE: 32063		3,500
	PG GLASS UPINGTON	EXCESS ISUZU CHR773NC (UM664) NMR *QTE: 32024		3,500
	PIENAAR BROTHERS (PTY) LTD	SAFETY SHOES - VACUUM TANK SERVICES RFG-3829 (QT0000449830)		5,589
	PIENAAR BROTHERS (PTY) LTD	OVERALL 2PC ROYAL "WARRIOR" RT52 *QTE: 0000449924 RFG: 003742		759
	PIENAAR BROTHERS (PTY) LTD	OVERALL 2PC ROYAL "WARRIOR" RT46		690
	PIENAAR BROTHERS (PTY) LTD	OVERALL 2PC ROYAL "WARRIOR" RT44		1,242
	PIENAAR BROTHERS (PTY) LTD	OVERALL 2PC ROYAL "WARRIOR" RT42		621
	PIENAAR BROTHERS (PTY) LTD	TROUSERS JEANS BLUE JAVLIN 36		667
	PIENAAR BROTHERS (PTY) LTD	RAINSUIT PP6107 NAVY REFLEC M *QTE: 0000440312 RFG: 003511		949
	PIENAAR BROTHERS (PTY) LTD	RAINSUIT PP6107 NAVY REFLEC L		380
	PIENAAR BROTHERS (PTY) LTD	RAINSUIT PP6107 NAVY REFLEC 1X		759
	PIENAAR BROTHERS (PTY) LTD	RAINSUIT PP6107 NAVY REFLEC 2X		190
	PIENAAR BROTHERS (PTY) LTD	BOOT PVC BLK/BLK SHZ STC NEW 5		224
	PIENAAR BROTHERS (PTY) LTD	BOOT PVC BLK/BLK SHZ STC NEW 7		449
	PIENAAR BROTHERS (PTY) LTD	BOOT PVC BLK/BLK SHZ STC NEW 8		897
	PIENAAR BROTHERS (PTY) LTD	BOOT PVC BLK/BLK SHZ STC NEW 9		897
	PIENAAR BROTHERS (PTY) LTD	BOOT PVC BLK/BLK SHZ STC NEW 10		224
	PIENAAR BROTHERS (PTY) LTD	JACKET ROYAL BLUE R/T "J" L *QTE: 0000439757 RFG: 003521		1,018
	PIENAAR BROTHERS (PTY) LTD	JACKET ROYAL BLUE R/T "J" XL		679
	PIENAAR BROTHERS (PTY) LTD	JACKET ROYAL BLUE R/T "J" 2XL		679
	PIENAAR BROTHERS (PTY) LTD	TROUSER RIYAL BLUE R/T "J" 34		1,967
	PIENAAR BROTHERS (PTY) LTD	TROUSER ROYAL BLUE R/T "J" 40		656
	PIENAAR BROTHERS (PTY) LTD	TROUSER ROYAL BLUE "J" 42		656
	PIENAAR BROTHERS (PTY) LTD	TROUSER RIYAL BLUE R/T "J" 44		1,311
	PIENAAR BROTHERS (PTY) LTD	CHUKKA MAXECO 8031 BLACK 3		558
	PIENAAR BROTHERS (PTY) LTD	CHUKKA MAXECO 8031 BLACK 4		558
	PIENAAR BROTHERS (PTY) LTD	CHUKKA MAXECO 8031 BLACK 5		558
	PIENAAR BROTHERS (PTY) LTD	CHUKKA MAXECO 8031 BLACK 7		558
	PIENAAR BROTHERS (PTY) LTD	CHUKKA MAXECO 8031 BLACK 8		1,673
	PIKE'S AUTO	STRIP+REPLACE LABOUR *QTE: 0000232 (UM619)		7,000
	PIKE'S AUTO	REPAIR BRAKES *QTE: 0000225 (UM524)		33,825
	PIKE'S AUTO	SERVICE *QTE: 0000231 (UM412)		15,031
	PIKE'S AUTO	REPAIR ENGINE MOUNTINGS *QTE: 0000256 (UM412)		6,809
	PIKE'S AUTO	UM708 SERVICE AND REPAIR WORKS		21,323
	PIKE'S AUTO	UM423 REPLACE BACK CRANK SEEL		4,495
	POORT BETON	PAVING Z-INTERLOCK GREY 60MM RFG-4669		28,256
	POORT BETON	PAVING BRICKS 60MM Z INTERLOCKING GREY RFG-3982 (NOV2022-02MV)		29,498
	POORT BETON	PIRAMIDE 710 H		5,364
	POORT BETON	TRANSPORT RFG-3704		970
	POORT BETON	PAVING BRICKS 60MM INTERLOCK GREY RFG-3749		29,498
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE *QTE: 361622310 (UM784)		3,345
	PRIMA BANDE (EDMS) BPK	ROTATION OF TYRES UM774 TYREMART QTE361619005		2,170
	PRIMA BANDE (EDMS) BPK	ROTATION OF TYRES UM291 TYREMART QTE361619006		4,345
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE UM115 TYREMART QTE361619174		2,463
	PRIMA BANDE (EDMS) BPK	UM479 PUNCTURE QTE361621213		3,465
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE *QTE: 361618697 (UM542) REFER TO RFQ: 5617		3,285
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE UM479 *QTE: 361618848		3,119
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE ON 16/07/2022 UM479 TYREMART QTE361618774		2,110
	PRIMA BANDE (EDMS) BPK	TUBE 17.5-25 SP4000 FIT TYRE TRUCK 17.5-25 REPAIR PUNCTURE		3,319
	RADIO DATA COMMUNICATIONS	ICASA LICENSING FEE - NEW FREQUENCY APPLICATION		2,049

Note	Description		2023 R	2022 R
	RADIO RIVERSIDE	12 X 30 MINUTE INTERVIEW SLOTS		71,760
	RAND DATA FORMS	SECTION 341 BOOKS SIZE: 232MM X 108MM PAPER: 3 PART, NCR		6,210
	RAYMOND YOUNG'S ENGINEERING BK	REPAIR CYLINDER HEAD *QTE: 7158 (UM185) REFER TO RFQ 4861		2,082
	REDIRA CLOTHING CC	ELBOW LENGTH PVC GLOVE 35CM *QTE: D-SO-32483 RFG: 003626		2,500
	REDIRA CLOTHING CC	WRIST LENGTH PVC GLOVE KNITTED		2,000
	REDIRA CLOTHING CC	PROTECTION CLOTHING REQUEST: 2286 QTE: 102278		12,390
	SABC TV LICENCE	SABC TV LICENCE - APPROVED DEVIATION RFG-3883		30,520
	SANCO	RENTAL TRUCK FOR REMOVAL OF WASTE BUCKETS SYSTEMS DEVIATION		57,500
	SANCO	BA LADIES POLY COTTON HOUSE COAT R/B-3XL		230
	SANCO	SHOE MAXECO BOOT STC BLACK SIZE 8 *QTE: SR0499 RFG: 003522		570
	SANCO	SHOE MAXECO BOOT STC BLACK SIZE 10		570
	SANCO	SHOE MAXECO BOOT STC BLACK SIZE 5		570
	SANCO	J40 65/35 PC JACKET RB SIZE 40		1,000
	SANCO	J40 65/35 PC JACKET RB SIZE 36		500
	SANCO	J40 65/35 PC JACKET RB SIZE 32		250
	SANCO	P30 65/35 PC PANTS RB SIZE 30		500
	SANCO	P36 65/35 PC PANTS RB SIZE 36		250
	SANCO	P38 65/35 PC PANTS RB SIZE 38		250
	SANCO	P40 65/35 PC PANTS RB SIZE 40		500
	SANCO	P42 65/35 PC PANTS RB SIZE 42		550
	SANCO	BA LADIES POLY COTTON HOUSE COAT R/B-L		230
	SANCO	BA LADIES POLY COTTON HOUSE COAT R/B-2XL		460
	SANCO	BA LADIES POLY COTTON HOUSE COAT R/B-4XL		230
	SANCO	SISI CATE LAD SAFETY BOOT STC BLK-3		1,480
	SANCO	SISI CATE LAD SAFETY BOOT STC BLK-5		740
	SANCO	BA LADIES POLY COTTON HOUSE COAT R/B-S		230
	SIZWE PAINTS	DEKROLITE MASONRY RFG 3450 QUOTE: BLM001		10,983
	SPECTRUM COMMUNICATIONS (PTY)	DAWID KRUIPER MUN. - PLC REFURBISHMENT *QTE: Z22-3534REV2		1,253,815
	SPECTRUM COMMUNICATIONS (PTY)	PABALELLO TOWER 1.1 EQUIPMENT INCLUDES: - 1 X 0-5M LEVEL TRANSDUCER		8,707
	SUNELDO DRUKKERS & TEKENS	SIGN (2450 X 1225MM) NO ENTRY *QTE DATE: 25 MAY 2023 RFG: 004599		6,669
	SUNELDO DRUKKERS & TEKENS	SIGN 9T RIGHT TURN		9,660
	SUNELDO DRUKKERS & TEKENS	SIGN 9T LEFT TURN		3,220
	SUNELDO DRUKKERS & TEKENS	SIGN (2300 X 1300MM) WITH 25MM STEELFRAME		7,188
	SUNELDO DRUKKERS & TEKENS	SIGN (840 X 1690MM) STANDARD BANK FRONT *QTE DATE: 25 MAY 2023 RFG: 00460		3,623
	SUNELDO DRUKKERS & TEKENS	SIGN (840 X 1960MM) JET STORES FRONT		4,313
	SUNELDO DRUKKERS & TEKENS	SIGN (840 X 1650) STEERS FRONT		4,577
	SUNELDO DRUKKERS & TEKENS	SIGN (1440 X 1990MM) TRUWORTHS FRONT		5,635
	SUNELDO DRUKKERS & TEKENS	SIGN (1440 X 1990MM) VOORPOS FRONT		4,692
	SUNELDO DRUKKERS & TEKENS	CREATE QR CODE FOR TOURISM QU106846		1,438
	SUNELDO DRUKKERS & TEKENS	SETUP OF FACEBOOK, TWITTER, INSTAGRAM QU106846		2,128
	TECSARECO	RAC CHIGO 18000BTU -R228414.30.00Y COMPRESSOR (REPAIR AIRCON RFG-4547 (Q		3,077
	THE INSTITUTE OF INTERNAL AUDI	MEMBERSHIP FEES INV: RENEWAL FEES JUN 2022 - MAY 2023		17,388
	TOTAL CLIENT SERVICES LTD	LICENSE AND SERVICE FEE REF INV4207 REFER TO RFQ 7036		93,279
	TOTAL GEO-SPATIAL INFORMATION	IMIS ANNUAL LICENSE FEE 2022/2023 INA06945		681,522
	TR LANDBOU STAAL	ROOFING FABRICS - SPORTGROUNDS - BRANDON O'CALLAGHAN RFG-4645 (QU104		3,480
	TR LANDBOU STAAL	BASIC STEEL SOLIDS - D VAN WYK TRAFFIC SERVICES RFG-4577 (QU104786)		4,070
	TR LANDBOU STAAL	MATERIAL TO REPAIR WORKS DONE AT BRIGDE RFG 4145 QUOTE: QU103882		22,287
	TR LANDBOU STAAL	STEEL FOR PARKS UNIT RFG 4121 QUOTE: QU103910		4,311
	TRANS ORANJE DRUKKERS UPT (EDM	VOORVALLE BOEKE: TRAFFIC 100 X 1; 1 OPSIG; NR FROM 0001 *QTE: 165089 /01		2,702
	TRANS ORANJE DRUKKERS UPT (EDM	ATTENDANCEREGISTER 100 X 2, 1 OPSIG; NR FROM 0001 *QTE: 165082 /01		4,378
	TRANS ORANJE DRUKKERS UPT (EDM	TOURISM INFO ON MEMORY STICK (VERW: W123773) RFG: 004628 QUOTE: 165560/0		8,867
	TRANS ORANJE DRUKKERS UPT (EDM	LOGBOOKS W119967 - 01/09/21 - REPRINT *QTE: 163132 /01		6,125
	TRANS ORANJE DRUKKERS UPT (EDM	FUEL BOOKS - *QTE: 163134 /01		4,875
	TRANS ORANJE DRUKKERS UPT (EDM	RECEIPT W125361 - 12/08/22 - REPRINT 120 X 240 2000 FORMS PER BOX		29,670
	TRANS ORANJE DRUKKERS UPT (EDM	3 QUOTES COULD NOT BE OBTAINED - EMAILS ATTACHED		28,980
	TRUVELO AFRICA ELECTRONICS DIV	CALIBRATION,FEE AND COURIER REQUEST: 3837 QTE: 3596		16,711
	TSHAHITSI LODGE	CATERING FOR COCKTAIL EVENING 7 JUNE 2023 - TOURISM CONFERENCE		14,400
	TURFMASTER BELLVILLE	UM364 PTO SHAFT FB612FF		6,900
	TURFMASTER BELLVILLE	COURIER		690
	TURFMASTER BELLVILLE	GEARBOX FALH1300 *QTE: 606806 (UM159)		20,355
	UPINGTON ALTERNATORS & REWINDS	LABOUR TO STRIP, WASH, BAKE, ASSEMBLE & TEST *QTE: 2980 RFG: 003653		4,050
	UPINGTON ALTERNATORS & REWINDS	3306 NSK		1,241
	UPINGTON ALTERNATORS & REWINDS	3311 NSK		3,202
	UPINGTON ALTERNATORS & REWINDS	16MM TRAILING CABLE 4 CORE ORANGE		1,623
	UPINGTON ALTERNATORS & REWINDS	SUNDRIES		1,200
	UPINGTON ALTERNATORS AND REWIN	LABOUR TO STRIP, ASSEMBLE & TEST *QTE: 2926		900
	UPINGTON ALTERNATORS AND REWIN	6312		999
	UPINGTON ALTERNATORS AND REWIN	6212		814
	UPINGTON ALTERNATORS AND REWIN	SUNDRIES		150
	UPINGTON ALTERNATORS AND REWIN	LABOUR TO STRIP, ASSEMBLE & TEST *QTE: 3130 RFG: 004183		1,800

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2023

Note	Description		2023 R	2022 R
	UPINGTON ALTERNATORS AND REWIN	6309		738
	UPINGTON ALTERNATORS AND REWIN	45X65X10		33
	UPINGTON ALTERNATORS AND REWIN	SUNDRIES		120
	UPINGTON ALTERNATORS AND REWIN	LABOUR TO STRIP, ASSEMBLE & TEST *QTE: 2926 RFG: 003482		900
	UPINGTON ALTERNATORS AND REWIN	6312		999
	UPINGTON ALTERNATORS AND REWIN	6212		814
	UPINGTON ALTERNATORS AND REWIN	SUNDRIES		150
	UPINGTON ALTERNATORS AND REWIN	LABOUR TO STRIP ,ASSEMBLE & TEST RFG-3484 (Q2927)		5,997
	UPINGTON ATELJEE	WEBSITE DESIGN RFG 4032 QUOTE: 281022LS501		29,785
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF WATER		44,232
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF WATER		8,207
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF WATER		3,023
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF WATER		8,810
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF WATER		47,541
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 95MM *QTE: 00002053 RFG: 004605		3,347
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 70MM		1,985
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 35MM		816
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 25MM		1,246
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 16MM		858
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 10MM		690
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 6MM		422
	UPINGTON ELECTRICAL DISTRIBUTO	FERRUL 4MM		372
	UPINGTON ELECTRICAL DISTRIBUTO	TRAILING CABLE 16X4 REQUEST: 3603 QTE: 1686		2,496
	UPINGTON GLASWERKE	WINDOWS FOR MOSES LINKS COMMUNITY HALL RFG-3682 (QU051531)		2,343
	UPINGTON INDUSTRIE??L	WATER QUALITY ASSESMENT SERVICES MATERIAL - MR BOSMAN RFG-4049 (Q4811		1,993
	UPINGTON INDUSTRIE??L	MATERIAL FOR WATER PRODUCTION RFG-4050 (Q48143)		1,824
	UPINGTON INDUSTRIE??L	UM683 CONCRTE AND ASHALT DIAMOND BLADE 450MM 2000		4,243
	UPINGTON INDUSTRIE??L	UM785 CONCRETE AND ASHALT DIAMAND BALDE 450MM 2000		4,243
	UPINGTON INDUSTRIE??L	UM759 ENGINE HONDA GP160 STRAIGHT SHAFT 00728 QUOTE 44960		5,935
	UPINGTON INDUSTRIE??L	HONDA ENGINE GP 160 STRAIGHT SHAFT 728 *QTE: 44960 (UM694)		5,935
	UPINGTON INDUSTRIE??L	CONCRETE & ASPHALT DIAMOND BLADE 400MM *QTE: 44492 (UM683)		4,066
	UPINGTON INDUSTRIE??L	CONCRETE & ASPHALT DIAMOND BLADE 400MM *QTE: 44492 (UM683)		4,066
	UPINGTON MOTORONDERDELE	UM784 FABRICATION OF HYDRAULIC PIPES		2,430
	UPINGTON MOTORONDERDELE	UM550		435
	UPINGTON MOTORONDERDELE	FUEL FILTER 89809598		1,678
	UPINGTON MOTORONDERDELE	REPAIR BRAKES *INVOICE: 155619 (UM770)		39,251
	UPINGTON MOTORONDERDELE	SUPPLY PTO SOLENOID *QTE: 155318 (UM616)		4,657
	UPINGTON MOTORONDERDELE	REPLACE CLUTCH (DKM SUPPLY CLUTCH) *QTE: 155420 (UM450)		26,455
	UPINGTON MOTORONDERDELE	REPALCE EXPANSION TANK *QTE: 155335 (UM705)		2,658
	UPINGTON MOTORONDERDELE	REPLACE FUSE ON IGNITION		2,658
	UPINGTON MOTORONDERDELE	REPAIR LIGHTS		2,658
	UPINGTON MOTORONDERDELE	UM479 OIL FILTER Z182		448
	UPINGTON MOTORONDERDELE	FUEL FILTER P55-2341		193
	UPINGTON MOTORONDERDELE	AIR FILTER P53-2474		846
	UPINGTON MOTORONDERDELE	UM479 AIR FILTER P53-2473		963
	UPINGTON MOTORONDERDELE	COURIER COST		340
	UPINGTON MOTORONDERDELE	UM541 ALLISON GEARBOX OIL 20L		4,915
	UPINGTON MOTORONDERDELE	UM609 SUPPLY ALLISON OLIE 20L		4,915
	UPINGTON MOTORONDERDELE	UM524 ALLISON GEARBOX OIL 20L		4,915
	UPINGTON MOTORONDERDELE	UM711 PARTS AVAILABLE FROM AGENTS		2,856
	UPINGTON MOTORONDERDELE	GASKET SET 253401990250		2,886
	UPINGTON MOTORONDERDELE	COMBINATION SWITCH 265454510119		1,938
	UPINGTON MOTORONDERDELE	20L ALLISON GEARBOX OIL 295 SPEC *QTE: 39431 (UM606)		4,915
	UPINGTON MOTORONDERDELE	ALLISON GEARBOX OIL 20L 295 SPEC *QTE: 39430 (UM769)		4,915
	UPINGTON MOTORONDERDELE	DETENT ASS SWITCH MODE *QTE: 39460 (UM609)		3,381
	UPINGTON MOTORONDERDELE	AIR FILTER AG1349 *QTE: 37541 (UM620)		282
	UPINGTON MOTORONDERDELE	MULTIGROOVE BELT 7PK1125		384
	UPINGTON MOTORONDERDELE	SPARK PLUGS PLZKAR6A-11		1,570
	UPINGTON MOTORONDERDELE	60000KM SERVICE *INVOICE: 144220 (UM752)		4,614
	UPINGTON MOTORONDERDELE	60000 KM SERVICE *INVOICE: 144219 (UM745)		4,886
	UPINGTON MOTORONDERDELE	REPAIR STARTER *INVOICE: 143782 (UM478)		2,430
	UPINGTON MOTORONDERDELE	REPAIR STARTER *QTE: 37877 (UM599)		2,150
	UPINGTON MOTORONDERDELE	SERVICE MACHINE 250 HOURS *INVOICE: 144427 (UM784)		21,596
	UPINGTON MOTORONDERDELE	REPAIR ALTERNATOR *QTE: 37587 (UM628) REFER TO RFQ5285		2,014
	UPINGTON MOTORONDERDELE	REPAIR CARB *INVOICE: 148514 (UM103)		9,417
	UPINGTON MOTORONDERDELE	UM773 SERVICE QUOTE 38226		18,965
	UPINGTON MOTORONDERDELE	SERVICE 60000KM UM772 NISSAN *INVOICE: 145184		13,712
	UPINGTON MOTORONDERDELE	REPAIR CHARGING SYSTEM *JOB CARD: 33923 (UM709)		2,472
	UPINGTON RATKAS SENTRUM	KB19 REPAIR PROPSHAFT		12,038
	UPINGTON RATKAS SENTRUM	UM620 ASSEMBLE AND FIT GEARBOX		18,637

Note	Description		2023 R	2022 R
	UPINGTON TOYOTA	UM453 PARTS AVAILABLE FROM AGENTS		5,900
	UPINGTON TOYOTA	UM441 PARTS AVAILABLE FROM AGENTS		6,141
	UPINGTON TOYOTA	HOSE AIR CLEANER 1788375050		957
	UPINGTON TOYOTA	PACKING DUST PROOF 1912715120		55
	UPINGTON TOYOTA	UM415 PARTS AVAILABLE FROM AGENTS		2,380
	UPINGTON TOYOTA	CAP & KEY SET, FUEL 6905837050		858
	UPINGTON TOYOTA	UM709 PARTS AVAILABLE FROM AGENTS		2,105
	UPINGTON TOYOTA	HOSE FLEXIBLE NO 1 90947T2005 *QTE: 10922 (UM464)		741
	UPINGTON TOYOTA	HOSE,FLEXIBLE NO 1 90947T2004		741
	UPINGTON TOYOTA	SEAL,ENGINE REAR OIL 9031188006		643
	UPINGTON TOYOTA	SEAL,OIL (FOR TRANSMISSION FRONT BEARING RETAINER)		215
	UPINGTON TOYOTA	ABSORBER ASSY,SHOCK FRONT RH 4851009J80		962
	UPINGTON TOYOTA	ABSORBER ASSY,SHOCK FRONT LH		967
	UPINGTON TOYOTA	FOOTREST,FRONT FLOOR 581910K020		81
	UPINGTON TOYOTA	REPLACE REAR BRAKES *QTE: 28061121 (UM786)		2,343
	UPINGTON TOYOTA	UM786 REPLACE FRONT BRAKES +DISC SKIM		3,619
	UPINGTON TOYOTA	UM465 GLASS SUB ASSY-FRT RH 681010K071		906
	UPINGTON TOYOTA	ABSORBER SET RR RH 485310K070		1,466
	UPINGTON TOYOTA	PULLEY SUB ASSY 1660331040		899
	UPINGTON TOYOTA	UM415 BEARING BALL SZ3711709		148
	UPINGTON TOYOTA	COVER ASSY,CLUTCH 3121037110		3,476
	UPINGTON TOYOTA	BEARING,CLUTCH 3123037010		636
	UPINGTON TOYOTA	DISC ASSY,CLUTCH 3121037110		3,332
	UPINGTON TOYOTA	DISC ASSY CLUTCH 31250EOK20 *QTE: 2411 (UM453)		5,345
	UPINGTON TOYOTA	BEARING BALL SZ37120022 *QTE: 161 (UM450)		199
	UPINGTON TOYOTA	DISC ASSY, CLUTCH 31250E0330		15,725
	UPINGTON TOYOTA	COVER ASSY, CLUTCH 31210E0191		9,685
	UPINGTON TOYOTA	BEARING, CLUTCH TROUHOUT S312421240		717
	UPINGTON TOYOTA	HUB, CLUTCH RELEASE BRG S312311670		1,749
	UPINGTON TOYOTA	PULLEY CRANKSHAFT 1340717010 *QTE: 1879 (UM583)		3,165
	UPINGTON TOYOTA	PULLEY CRANKSHAFT 1340817010		4,025
	UPINGTON TOYOTA	BOLT 9010524001		156
	UPINGTON TOYOTA	BOLT 9010524001		155
	UPINGTON TOYOTA	WASHER 9020127001		108
	UPINGTON TOYOTA	RING O 9672135042		53
	UPINGTON TOYOTA	KEY 9561630516		38
	UPINGTON TOYOTA	HUB, CLUTCH RELEASE BEARING S312311670 *QTE: 95 (UM453)		1,749
	UPINGTON TOYOTA	BEARING,CLUTCH YTROUGHOUT S312421240		717
	UPINGTON TOYOTA	BEARING BALL SZ37120022		199
	UPINGTON TOYOTA	COVER ASSY,CLUTCH 31210E0241		8,877
	UPINGTON TOYOTA	FLYWHEEL ASSY 13450E0771		8,542
	UPINGTON TOYOTA	BOLT, FLYWHEEL S134551550		1,705
	UPINGTON TOYOTA	ROTOR,DISTRIBUTOR 1910216010 *QTE: 103390 (UM441)		194
	UPINGTON TOYOTA	COIL,IGNITION 9091902164		1,693
	UPINGTON TOYOTA	GENERATOR KIT 1925116100		2,204
	UPINGTON TOYOTA	BRAKE DRUMS 4243136090 *QTE: 99065 (UM455)		10,390
	UPINGTON TOYOTA	SHOE KIT BRAKE RR 0449525130		1,910
	UPINGTON TOYOTA	PROCUREMENT OF AN OFFICIAL VEHICLE FOR THE MAYOR APPROVED DEVIATION		689,942
	UPINGTON TOYOTA	PARTE UM709 VERWYS NA 4821		2,361
	UPINGTON TREKKERS & IMPLEMENTE	UM595 P/PLATE 5121460		9,771
	UPINGTON TREKKERS & IMPLEMENTE	CLUTCH PLATE 5152710		999
	UPINGTON TREKKERS & IMPLEMENTE	PILOT BEARING 6303		144
	UPINGTON TREKKERS & IMPLEMENTE	BALL BRG 6014		656
	UPINGTON TREKKERS & IMPLEMENTE	FLANGED BEARING 47135670		575
	UPINGTON TREKKERS & IMPLEMENTE	UM599 PARTS AVAILABLE FROM AGENTS		2,352
	UPINGTON TREKKERS & IMPLEMENTE	UM601 QU011974 HYDRAULIC PUMP 5179730		1,697
	UPINGTON TREKKERS & IMPLEMENTE	GASKET 500378759		52
	UPINGTON TREKKERS & IMPLEMENTE	HYDRAULIC FILTER 1909130		635
	UPINGTON TREKKERS & IMPLEMENTE	UM760 OIL FILTER 84221215		333
	UPINGTON TREKKERS & IMPLEMENTE	FUEL FILTER 84214564		362
	UPINGTON TREKKERS & IMPLEMENTE	FUEL FILTER 84565926		726
	UPINGTON TREKKERS & IMPLEMENTE	HYDRAULIC FILTER BU4430037		943
	UPINGTON TREKKERS & IMPLEMENTE	AIR FILTER INNER 47362227		535
	UPINGTON TREKKERS & IMPLEMENTE	AIR FILTER OUTER 47362223		649
	UPINGTON TREKKERS & IMPLEMENTE	TRANS HYD FILTER 47484442		2,381
	UPINGTON TREKKERS & IMPLEMENTE	BELT 98473706		297
	UPINGTON TREKKERS & IMPLEMENTE	REPAIR HAN BRAKE *JOB CARD: 209281 (UM502)		3,508
	UPINGTON TREKKERS & IMPLEMENTE	UM761 MIRROR BU0360133		1,433
	UPINGTON TREKKERS & IMPLEMENTE	CABFILTER 47929890		1,966
	UPINGTON TREKKERS & IMPLEMENTE	BUCKET TOOTH 47792971 *QTE: 011469 (UM761)		1,853

Note	Description		2023 R	2022 R
	UPINGTON TREKKERS & IMPLEMENTE	BOLT 82616050L		361
	UPINGTON TREKKERS & IMPLEMENTE	PLOW BOLT 412066A		38
	UPINGTON TREKKERS & IMPLEMENTE	BOLT/NUT 47641245-L		222
	UPINGTON TREKKERS & IMPLEMENTE	SIDE CUTTER 47800695-L		792
	UPINGTON TREKKERS & IMPLEMENTE	SIDE CUTTER 47800694-L		792
	UP-IN-TON HANDEL	REPAIR LEAKAGE AT DAM RFG 4152		21,920
	UP-IN-TON HANDEL	THE WELDING OF WATER POINT AHS MR BOSMAN RFG-3566		12,356
	UP-IN-TON HANDEL	REPAIR PIPELINE AT AHS MR BOSMAN RFG-3565		17,262
	URB ICT (PTY) LTD	XEROX TONER WC5222/WC5225/WC52 RFG 4296 QUOTE: 39530		2,243
	URB ICT (PTY) LTD	PARTS - MOTOR LIFT ASSY SP HERSTEL VAN PAPER FEEDER OP KYOCERA TASKAL		4,300
	URB ICT (PTY) LTD	MAINTENANCE ON TASKALFA 4501I *QTE: 00038318		15,450
	V E C ELEKTRIES GROOTHANDELAAR	CABLE LOADDING AT REITSPARK RFG 4188 QUOTE: 6878		25,115
	V E C ELEKTRIES GROOTHANDELAAR	BULKHEAD CENTURION LED CLEAR *QTE: 4665 RFG: 003470		1,348
	V E C ELEKTRIES GROOTHANDELAAR	6898 C/T DUO S/SOCK 4X4		337
	V E C ELEKTRIES GROOTHANDELAAR	6548/1 C/T DUO COV 4X4		61
	V E C ELEKTRIES GROOTHANDELAAR	DAYLIGHT - FLOOD 30W 6500K ESS		276
	V E C ELEKTRIES GROOTHANDELAAR	OSRAM LED TUBE 5FT 20W		230
	VAN ELLEWEE FAMILIE TRUST	RENT TOWER SPACE-ZANDAM - 2022- 2023 RFG 3636 INV 50		23,862
	VDM CONTROL SOLUTIONS (PTY) LT	WATER TREATMENT SERVICES -VDM LABOR RATE STRIP & QUOTE RFG-4589		25,500
	VDM CONTROL SOLUTIONS (PTY) LT	APPROVED DEVIATION: MAINTENANCE AND REPAIRS AHS WTW FILTER VALVES		1,075,040
	VEC UPINGTON	MICROBIOLOGICAL AIRCONTROL EQUIPMENT -K BOTHA RFG-4662 (Q8439)		5,872
	VEC UPINGTON	EDCO25/IS/AM/S S/D+E/CLO IP65 *QTE: 8742 RFG: 004601		7,878
	VEC UPINGTON	TIMER - DIGITAL 8 ON/OFF IND		345
	VEC UPINGTON	REPAIR CABLE AT RAASWATER QUOTE NUMBER: 7672 RFG 4380		26,736
	VEC UPINGTON	AIRCON 9000 BTU EXECULINE RFG:4307		6,312
	VEC UPINGTON	H07 6X4C RUBBER TRAIL CABLE RFG 4184 QUOTE: 6827		5,290
	VINKIES TOURISM ENTERPRISE	4 PAX. X 2 DAYS *ACCOMMODATION, MEALS (BREAKFAST, LUNCH AND DINNER) *TR		9,920
	VINKIES TOURISM ENTERPRISE	PROMOTIONAL VISITOR EXPERIENCE AFRICAS TRAFEL INDABA RFG-3162 (341 VTE)		2,480
	VISPA MEUBELS	TV32 HD LED 32HD REQUEST: 3383 QTE: 22-127		14,960
	VOLTEX UPINGTON	WORKSHOP NEEDS QTE: 338400		2,712
	VOLTEX UPINGTON	WORKSHOP NEEDS REQUEST: 3444 QTE: 340987		5,247
	WALKER INDUSTRIA	UM50 TITAN ATF ALLISON GEARBOX OIL 20L		3,511
	WALKER INDUSTRIA	TOWING OF VEHICLE FROM LOUISEVALE - REPAIR START PROBLEM *QTE: 30Q0401		25,846
	WALKER INDUSTRIA	UM583 REPAIR ENGINE		105,653
	WALKER INDUSTRIA	REPAIR *QTE: 30Q04460 (UM657)		18,974
	WALKER INDUSTRIA	REPAIRTHROTTLE SENSOR *QTE: 30Q04464 (UM705)		6,208
	WALKER INDUSTRIA	SUPPLY STUDS EN NUTS *QTE: 30Q04463 (UM554)		15,882
	WALKER INDUSTRIA	UM705 TOWING OF VEHICLE FROM LESEDING		8,033
	WALKER INDUSTRIA	UM509 EXTRA WORK DONE ON KOMPRESSOR		9,258
	WALKER INDUSTRIA	UM50 ALLISON OIL ATF 20L		3,511
	WALKER INDUSTRIA	UM752 TITAN ATF 20L		3,511
	WALKER INDUSTRIA	UM705 PARTS AVAILABLE FROM AGENTS		5,650
	WALKER INDUSTRIA	FUEL FILTER ELEMENT		425
	WALKER INDUSTRIA	OIL FILTER		354
	WALKER INDUSTRIA	FUEL FILTER ELEMENT		928
	WALKER INDUSTRIA	AIR FILTER CARTRIDGE		3,609
	WALKER INDUSTRIA	FILTER AIR DRYER		756
	WALKER INDUSTRIA	UM580 TRANSPORT LOADER TO KOMATSU BLOEMFONTEIN		27,888
	WALKER INDUSTRIA	UM541 SUPPLY PRESSURE GUAGE		2,489
	WALKER INDUSTRIA	UM617 SERVICE		3,918
	WALKER INDUSTRIA	UM707 TEFLON COUPLERS QUOTE: 30Q04151		5,100
	WALKER INDUSTRIA	UM541 WALKER INDUSTRIA STRIP & QUOTE		51,878
	WALKER INDUSTRIA	UM137 WALKER INDUSTRIA STRIP & QUOTE		44,027
	WALKER INDUSTRIA	KB24 REPAIR CAB CYLINDER REFER TO RFQ 5339		45,346
	WALKER INDUSTRIA	UM509 REPAIR AIR COMPRESSOR STRIP & QUOTE		61,297
	WALKER INDUSTRIA	UM541 WALKER INDUSTRIA		29,999
	WALKER INDUSTRIA	UM 50 TITAN ATF 20L		3,511
	WALKER INDUSTRIA	REPLACE RADIATOR EXPANSION TANK *QTE: 30Q03916 (UM705)		3,051
	WALKER INDUSTRIA	REPAIR DOOR AT WORKSHOP *QTE: 30Q03873		29,492
	WALKER INDUSTRIA	UM705 REPAIR LEFT HAND REAR AXLE		29,793
	WALKER INDUSTRIA	UM770 REPLAIR REAR PROPSHAFT		8,079
	WALKER INDUSTRIA	UM616 REPAIR DIESEL PUMP		4,412
	WALKER INDUSTRIA	UM705 REPAIR AIR LEAK QTE: 30Q03373		2,605
	WALKER INDUSTRIA	UM775 WALKER INDUSTRIA		13,937
	WALKER INDUSTRIA	UM707 WALKER INDUSTRIA		24,855
	WALKER INDUSTRIA	UM524 WALKER INDUSTRIA		8,493
	WALKER INDUSTRIA	TOWING OF VEHICLE FROM RIETFONTEIN *QTE: 30Q03860 (UM771)		11,069
	WALKER INDUSTRIA	REPAIR PTO WIRING *QTE: 30Q0861 (UM770) REFER TO RFQ 5539		4,915
	WALKER INDUSTRIA	SERVICE MACHINE: REPLACE GUIDE BAR AND CHAIN, MACHINE SUPPLY NO OIL *QT		2,805
	WALKER INDUSTRIA	REPLACE CUTTER BLADE *QTE: 30Q03354 (UM683) REFER TO RFQ 5642		7,150

Note	Description		2023 R	2022 R
	WALKER INDUSTRIA	TOWING OF VEHICLE *QTE: 30Q03350 (UM616)		2,875
	WALKER INDUSTRIA	SUPPLY COMPLETE PTO *QTE: 30Q03230 (UM707) REFER TO RFQ 5287		29,950
	WALKER INDUSTRIA	COURIER PACKAGE FROM TURFMASTER STIKLAND *QTE: 30Q03439 (UM124) REFER		2,116
	WALKER INDUSTRIA	REPAIR IGNITION SWITCH *QTE: 30Q03826 (UM705)		9,101
	WALKER INDUSTRIA	REPAIR WORKS QTE: 30Q03098		7,767
	WALKER INDUSTRIA	UM507 TOWING OF VEHICLE		7,081
	WALKER INDUSTRIA	REPLACE GEARBOX CABLE *QTE: 30Q03083 (UM453) REFER TO RFQ 4815		3,986
	WALKER INDUSTRIA	UM606 WALKER INDUSTRIA		6,925
	WALKER INDUSTRIA	TITAN ATF 5500 FT1506 *QTE: 30Q03535 (UM050)		3,511
	WALKER INDUSTRIA	TITAN ATF 5500 *QTE: 30Q03536 (UM050)		3,511
	WALKER INDUSTRIA	UM50 OIL AVAILABLE FROM AGENTS		3,511
	WALKER INDUSTRIA	REPAIR WORKS DONE ON VEHICLE: REPLACE ANTIFREEZE *QTE: 30Q03492 (UM509		3,241
	WALKER INDUSTRIA	REPAIR WORKS *QTE: 30Q03459		13,028
	WALKER INDUSTRIA	SERVICE MACHINE *QTE: 30Q03422		2,427
	WALKER INDUSTRIA	SOLENOID VALVE REFER TP RFQ 5420 QTE: 30Q03286		3,155
	WALKER INDUSTRIA	TITAN ATF 5500 VERWYS NA RFQ 4761 QUOTE: 30Q03358		3,670
	WALKER INDUSTRIA	UM50 IVECO ITITAN ATF 5500 (ALLISON OIL)		3,108
	WALKER MIDAS	COUPLER 2700DELTA *QTE: 10Q8391 (UM478) REFER TO RFQ 9888,		6,230
	WALKER MIDAS	UM784 SERVICE OF MACHINE		32,040
	WALKER MIDAS	UM548 CLUTCH KIT		4,591
	WALKER MIDAS	COURIER		1,380
	WALKER MIDAS	SKIM FLYWHEEL		1,012
	WALKER MIDAS	STIHL CHAINSAW 37CM QTE: 24Q01898		20,300
	WALKER MIDAS	PRUNERS HIGH RISE QTE: 24Q01899 APPROVED DEVIATION ATTACHED		30,000
	WALKER MIDAS	UM656 SUPPLY OF DOOR		11,960
	WALKER MIDAS	LABOUR SILVERTON		1,495
	WALKER MIDAS	BETASEAL 400ML +PEN		863
	WALKER MIDAS	COURIER		920
	WALKER MIDAS	INSURANCE		230
	WALKER MIDAS	PROTECTIVE CLOTHING STL FOR WATER PRODUCTION RFG-4094 24Q01790		3,089
	WALKER MIDAS	SERVICE MACHINE: REPLACE HOURMETER, CHAIN AND GUIDE BAR		11,980
	WALKER MIDAS	SERVICE MACHINE *QTE: 24F00274 (UM604)		7,377
	WALKER MIDAS	VIBRATION DAMPER *QTE: 10Q80078 (UM720)		10,672
	WALKER MIDAS	REPAIR CHAIN ADJUSTER *QTE: 24F00272 (UM688)		2,070
	WALKER MIDAS	SERVICE MACHINE, REPLACE HOURMETER*QTE: 24F00273 (UM680)		11,883
	WALKER MIDAS	UM656 HIDROMEK TLB WIND SCREEN 103100		8,913
	WALKER MIDAS	LABOUR SILVERTON		748
	WALKER MIDAS	INSURANCE		115
	WALKER MIDAS	COURIER		575
	WALKER MIDAS	REPAIRS UM740 VREFER TO RFQ 5342		13,669
	WALKER MIDAS	UM150 SERVICE MACHINE 20Q50685		8,590
	WALKER MIDAS	UM554 WALKER MIDAS(SILVERTON-13Q04864)		14,235
	WALKER MIDAS	UM554 BRAKE SHOES		3,240
	WALKER MIDAS	MATERIAL FOR REPAIRS APPROVED DEVIATION RFG 3906		15,059
	WALKER MIDAS	STL HARNESS FULL RFG 3887 QUOTE; 24Q01749		6,800
	WALKER MIDAS	REPAIR PRUNER *QTE: 24F00213 RFG: 003806		2,653
	WALKER MIDAS	BLACK -BYRNA HD BK68300 10Q76990		28,250
	WALKER MIDAS	REPAIR RADIATOR UM551 REFER TO RFQ 5628		2,300
	WALKER MIDAS	STRIP & QUOTE UM664 REFER TO RFQ 5671		6,555
	WESNO VERWE BK	COVERALL PLUS WHITE 20LT RFG 4147 QUOTE: QU126454		4,900
	WESNO VERWE BK	DEKROLITE MASONRY SPEC/M 20LT REQUEST: 3450 QTE: 125926		16,848
	WESNO VERWE BK	DEKROLITE MASONRY SPEC/M		26,956
	WESNO VERWE BK	SHEER SILK WHITE 20LT		1,620
	WESNO VERWE BK	COST FOR MIXING 20L RFG-3489 (QU125933)		300
	WESNO VERWE BK	PAINTING EQUIPMENT REQUEST: 3456 QTE: 125932		19,562
	WINDEED SYSTEMS	TAX INVOICE: WI00043174 1 X WINDEED DATABASE PROPERTY SEARCH		16
	WINDEED SYSTEMS	TAX INVOICE: WI00043174 1 X DIRECTOR REPORT		17
	WINDEED SYSTEMS	TAX INVOICE: WI00043174 DO TRANSFER DETAILS (PER LINE)		1,199
	WINDEED SYSTEMS	TAX INVOICE: WI00043174 DO DOCUMENT SEARCH		25
	WINDEED SYSTEMS	TAX INVOICE: WI00043174 DO PROPERTY SEARCH		933
	WINDEED SYSTEMS	DO TRANSFER DETAILS (PER LINE) X 78 @ R 14.05 EACH		1,260
	WINDEED SYSTEMS	DO PROPERTY SEARCH X 36 @ R 20.85 EACH		863
	WINDEED SYSTEMS	WINDEED DATABASE PROPERTY SEARCH X 1 WI000010256		15
	WINDEED SYSTEMS	DO TRANSFER DETAILS (PER LINE) X 70 WI000010256		1,131
	WINDEED SYSTEMS	DO PROPERTY SEARCH X 52 WI000010256		1,247
	WINDEED SYSTEMS	4 X DO PERSON SEARCH @ R 20.85		96
	WINDEED SYSTEMS	47 X DO PROPERTY SEARCH @ R 20.85		1,127
	WINDEED SYSTEMS	85 X DO TRANSFER DETAILS (PER LINE) @ R 14.05		1,373
	WINDEED SYSTEMS	1 X WINDEED DATABASE PROPERTY SEARCH @ R 13.09		15
	WINDEED SYSTEMS	1 X WINDEED PROPERTY REPORT @ R 14.50		17

Note	Description		2023 R	2022 R
	WINDEED SYSTEMS	INVOICE 927364 FOR AUGUST 2022 74 PROPERTY SEARCHES @ R 20.85 133 DO TRA		3,955
	WOLTERS KLUWER AUDIT RISK AND	TEAMMATE ANNUAL MAINTENANCE 6 LICENSES		31,224
	WORKSHOP ELECTRONICS CC	SERVICE AND CALIBRATION FOR A-GRADE LANE *QTE: 8045 RFG: 004398		13,616
	WORKSHOP ELECTRONICS CC	TRAVELLING PER KM		13,455
	WORKSHOP ELECTRONICS CC	ACCOMMODATION		2,875
	WORKSHOP ELECTRONICS CC	LABOUR REQUEST: 3560 STRIP & QUOTE		18,791
				41,718,958

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:

	2023 R	2022 R
Opening balance	4,192,974	-
Fruitless and wasteful expenditure current year	8,895,413	4,192,974
Balance Previously Reported		2,155,053
Correction of Error - refer to note 34.30		2,037,921
Written Off by Council	(2,155,053)	-
Fruitless and wasteful expenditure awaiting further action	**10,933,334**	**4,192,974**

The closing balance consist of:

	2023 R	2022 R
The restated closing balance consist of fruitless and wasteful expenditure for 2021/2022	2,037,921	4,192,974
The closing balance consist of fruitless and wasteful expenditure for 2022/2023	8,895,413	-
Fruitless and wasteful expenditure awaiting further action	**10,933,334**	**4,192,974**

Incident	Disciplinary steps/criminal proceedings	2023 R	2022 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*	10,933,334.15	4,192,974
		10,933,334	**4,192,974**

37.10 Unauthorised

Reconciliation of unauthorised expenditure:

	2023 R	2022 R
Opening Balance	156,127,363	81,826,295
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	51,817,779
The closing balance consist of unauthorised expenditure for 2021/2022	74,301,068	-
Unauthorised expenditure current year	-	74,301,068
Written Off by Council	(156,127,363)	-
Unauthorised expenditure awaiting authorisation/Condonement	**-**	**156,127,363**

The closing balance consist of:

	2023 R	2022 R
The closing balance consist of unauthorised expenditure for 2019/2020	-	30,008,516
The closing balance consist of unauthorised expenditure for 2020/2021	-	51,817,779
The closing balance consist of unauthorised expenditure for 2021/2022	-	74,301,068
Unauthorised expenditure awaiting authorisation/Condonement	**-**	**156,127,363**

Note	Description	2023 R	2022 R

Incident	Disciplinary steps/criminal proceedings	2023 R	2022 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
Impairment Loss on Assets (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	-	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
Impairment Loss on Receivables (non-cash)	*Committee for investigation, which is the same as Section 80 of the Structures 80*	-	37,371,264
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
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
		-	**156,127,363**

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

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

37.11 <u>B-BBEE Performance</u>

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

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

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;

Note	Description	2023 R	2022 R

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 2023	Rates	Services charges & Other levies	Total 30 June 2023
Services rendered to related parties:			
Councillors	49,065	161,347	210,412
Municipal Manager & Sect 57 appointments	78,743	142,133	220,876
	127,809	**303,480**	**431,289**

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**

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	2023	2022
Mbonjwa and Sons Trade (Pty) Ltd	S Mbonjwa, Owner of Mbonjwa and Sons Trade (Pty) Ltd is the husband of E Mbonjwa (Intern: Finance)	146,536	37,825
Plastic Packaging (Pty) Ltd	Non-Executive Director of Plastic Packaging (Pty) Ltd, is the wife of C Mouton (Snr IT Technician: Hardware)	-	110,101
Mier Kgalagadi Enterprise	Director of Mier Kgalagadi Enterprise, is the wife of J Mienies (Manager: Technical Services).	267,842	246,520
The Proprietor G B Algemene Herstelwerke	Owner of The Proprietor G B Algemene Herstelwerke, is the brother of R Britz (Accountant: BTO).	317,911	261,213
		732,289	**655,659**

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

The compensation of councillors is set out in note 30

38.02 Related Party Loans

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

Note	Description	2023 R	2022 R
39	**CAPITAL COMMITMENTS**		
	Commitments in Respect of Capital Expenditure:		
	Approved and Contracted for -	**24,970,763**	**93,981,694**
	Infrastructure	19,762,894	93,969,139
	Community	5,148,140	-
	Land and Buildings and	59,729	12,555
	This expenditure will be financed from:		
	Approved and Contracted for -	**24,970,763**	**93,981,694**
	Government Grants	8,363,679	84,349,298
	Own Resources	16,607,084	9,632,396
	In-Kind	-	-
	Above amounts are excluding of VAT.		

Note	Description	2023	2022
40	**CONTINGENT**		
		3,500,445	**900,445**
	Dawid Kruiper Municipality / H E Pretorius	**24,238**	**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**	**781,017**
	Claim against the Municipality for motor vehicle accident . The outcome of the case is still uncertain.		
	Dawid Kruiper Municipality / A Williams	**95,190**	**95,190**
	Claim against the Municipality for motor vehicle accident . No further action was taken against the municipality. No provision is needed.		
	Dawid Kruiper Municipality / Makgakga Property Valuations	**1,000,000**	**-**
	Claim against the municipality for termination of tender and opposition of interdict. Litigation is ongoing. The outcome of the case is uncertain.		
	Dawid Kruiper Municipality / S Magodongo	**400,000**	**-**
	Claim against the municipality for labour related appointment matters. Litigation in labour court is still ongoing. The outcome of the case is uncertain.		
	Dawid Kruiper Municipality / Quill Associates	**1,200,000**	**-**
	Claim against the municipality for use of previous financial system, BIQ. The claim is being opposed by DKM and litigation is ongoin. The outcome of the case is 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.		

Note	Description	2023	2022
41	**CONTINGENT ASSET**	**1,000,000**	**1,022,806**

Note	Description	2023 R	2022 R
	Dawid Kruiper Municipality / Oranje Watersport CC	**1,000,000**	**1,000,000**
	Outstanding market related rental on Erf 15747 as per summons from Court. The matter is been defended. Contemp of Court. Application pending.		
	Dawid Kruiper Municipality / J M Morkel	**-**	**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. The claim was finalised.		

42 COMPARISON WITH THE BUDGET

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

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 159 949 775 (2022: 183 870 194) kWh were purchased and a total of 147 195 716 (2022: 165 910 213) kWh were sold. Therefore a distribution loss of 12 754 059 (2022: 17 959 981) kWh or 7.97% (2022: 9.77%), which is below the norm of 10% set by National Treasury, was incurred by Dawid Kruiper Municipality for the period from 1 July 2022 to 30 June 2023. The value of these losses at cost price amounts to R 19 131 089 (2022: R 24 241 641).

43.02 Water

A total of 17 067 628 (2022: 16 222 197) kl of water were produced and a total of 9 990 522 (2022: 8 704 795) kl of water were sold. Resulting in a water distribution loss of 7 077 106 (2022: 7 517 401) kl. This amount consist of non-technical losses of 6 032 192 (2022: 6 406 374) kl and technical losses of 1 044 914 (2022: 1 111 028) kl. The value of these losses are disclosed in the statement of financial performance.

The correction of the 2021/2022 financial loss was disclosed in note 34.29

44 STATUTORY RECEIVABLES

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

	2023 R	2022 R
Taxes		
Vat Receivables	1,485,593	4,889,880
Receivables from Non-Exchange Transactions	**57,495,738**	**46,162,835**
Rates	51,777,039	39,598,360
Fines	5,718,699	6,564,475
Total Statutory Receivables (before provision)	**58,981,330**	**51,052,715**
Less: Provision for Debt Impairment	(40,697,963)	(33,272,481)
Total Statutory Receivables (after provision)	**18,283,367**	**17,780,234**

Statutory Receivables

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

Note	Description	2023 R	2022 R
	Statutory Receivables are initially measured at transaction value and subsequently at cost.		
	Rates: Ageing		
	Current (0 - 30 days)	8,799,110	7,512,245
	31 - 60 Days	1,556,233	1,148,038
	61 - 90 Days	1,229,101	901,444
	91 - 120 Days	1,116,796	818,364
	+ 120 Days	39,075,798	29,218,269
	Total	**51,777,039**	**39,598,360**
	Reconciliation of Provision for Debt Impairment		
	Balance at the Beginning of the year	33,272,481	26,343,286
	Contribution to provision	7,425,482	6,929,195
	Reversal of provision	-	-
	Balance at the end of the year	**40,697,963**	**33,272,481**
	Interest Received from Statutory Receivables		
	Receivables from Non-Exchange Transactions	2,454,153	991,626
	Total	**2,454,153**	**991,626**

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

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

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

	2023 R	2022 R
Commission	3,402,346	3,430,589
Total Compensation	**3,402,346**	**3,430,589**

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

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:

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

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

Note	Description	2023 R	2022 R
	Compensation paid for agency activities		
	Commission	40,070	10,592
	Total Compensation	**40,070**	**10,592**

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

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

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

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

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

	2023 R	2022 R
Compensation paid		
Commission	1,195,448	1,331,313
Total Compensation	**1,195,448**	**1,331,313**

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

	2023 R	2022 R
Resources remitted during financial year		
Computers	69,904	69,904
Printers	24,856	24,856
Water handhelds	239,151	239,151
	333,911	**333,911**

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

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

	2023 R	2022 R
Compensation paid for agency activities		
EasyPay	535,285	456,439
Post Office	4,955	9,732
Total Compensation Paid	**540,240**	**466,171**

Note	Description	2023 R	2022 R
45.3	**Agent in arrangement**		

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

Compensation received for agency activities

	2023 R	2022 R
Commission Received	696,041	504,720
Total Compensation Received	**696,041**	**504,720**

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 2023:

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	6,998,999	(800,447)	(5,436,354)	762,198	Agency fee to the the amount of R 762 198 was paid in August 2023. No funds was further outstanding.
	6,998,999	**(800,447)**	**(5,436,354)**	**762,198**	

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

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	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**	

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

	2023 R	2022 R
Commission Received	802,626	646,442
Total Compensation Received	**802,626**	**646,442**

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

Note	Description	2023 R	2022 R

Reconciliation of Agency Funds and Disbursements as at 30 June 2023:

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
2nd Chance Debt Counsellors	189,125	(10,875)	156,196	22,055	Salary Creditor paid on 6 July 2023
African life Sanlam Sky	2,567,709	(52,447)	2,270,533	244,729	Salary Creditor paid on 6 July 2023
Anker(Channel Life Ltd)	2,998	(86)	2,669	243	Salary Creditor paid on 6 July 2023
ANC	7,200	-	6,600	600	Salary Creditor paid on 6 July 2023
AVBOB	1,785,816	(51,253)	1,596,595	137,969	Salary Creditor paid on 6 July 2023
Becker Bergh & More Ing.	123,407	(7,096)	106,462	9,849	Salary Creditor paid on 6 July 2023
Bon Life	2,605	-	2,400	205	Salary Creditor paid on 6 July 2023
Capital Alliance (Liberty)	304,112	(17,486)	264,012	22,614	Salary Creditor paid on 6 July 2023
CC Tacers	3,600	(207)	3,110	283	Salary Creditor paid on 6 July 2023
Christo Dippenaar Attorneys	2,400	(138)	2,074	189	Salary Creditor paid on 6 July 2023
Duvenhage Becker & Claasen Ing	4,800	-	4,400	400	Salary Creditor paid on 6 July 2023
Iemas Insurance Brokers	494,530	-	448,583	45,946	Salary Creditor paid on 6 July 2023
Lange, Carr & Wessels Inc	45,006	(2,588)	38,978	3,440	Salary Creditor paid on 6 July 2023
Legal Wise	214,849	(12,354)	185,248	17,247	Salary Creditor paid on 6 July 2023
Letsatsi Finance and Loans	3,393,512	(33,935)	3,056,005	303,572	Salary Creditor paid on 6 July 2023
Letsatsi Funeral Policy	31,535	(312)	28,461	2,762	Salary Creditor paid on 6 July 2023
Louw Kotze & Van Zyl Attorneys	32,950	(1,895)	27,615	3,440	Salary Creditor paid on 6 July 2023
Mafori Credit Services (Pty) Ltd	3,635,644	(54,535)	3,256,941	324,169	Salary Creditor paid on 6 July 2023
Malan & Vennote	122,900	(7,067)	105,371	10,462	Salary Creditor paid on 6 July 2023
Metropolitan Life	4,662,637	(133,818)	4,148,720	380,099	Salary Creditor paid on 6 July 2023
MM Marais Muller	4,200	(242)	3,629	330	Salary Creditor paid on 6 July 2023
Munnik Basson Dagama Inc	3,600	(207)	3,110	283	Salary Creditor paid on 6 July 2023
Myburgh & Jordaan Attorneys	2,400	(138)	2,074	189	Salary Creditor paid on 6 July 2023
Old Mutual	20,922	(600)	20,322	-	
Old Mutual Group	3,866,508	(222,324)	3,318,374	325,810	Salary Creditor paid on 6 July 2023

Note	Description			2023 R	2022 R
	Rentmeester	8,201	(235)	7,311	654	Salary Creditor paid on 6 July 2023
	Samwu Nat Begrafnis Skema	77,935	(2,237)	70,544	5,154	Salary Creditor paid on 6 July 2023
	Sanlam	3,675,979	(105,501)	3,240,969	329,510	Salary Creditor paid on 6 July 2023
	SD Coetzee Incorporated	1,800	(104)	1,555	141	Salary Creditor paid on 6 July 2023
	Smart Advance Propriety	6,497,714	(162,443)	5,798,974	536,297	Salary Creditor paid on 6 July 2023
	Southern Life	2,700	(78)	2,404	219	Salary Creditor paid on 6 July 2023
	STKL Financial Services	706,196	(35,310)	598,989	71,898	Salary Creditor paid on 6 July 2023
	Symington & De Kok	6,000	(345)	5,184	471	Salary Creditor paid on 6 July 2023
	Taylor & Nagel Attorneys	17,400	(1,001)	15,504	895	Salary Creditor paid on 6 July 2023
	The Best Funeral Society (Pty) Ltd	163,147	(4,682)	144,029	14,436	Salary Creditor paid on 6 July 2023
	UMV Agentskap	2,370	-	2,173	198	Salary Creditor paid on 6 July 2023
	Upington Collectors & Tracers	3,600	(207)	3,110	283	Salary Creditor paid on 6 July 2023
	Wessels & Smith Incorporated	22,200	(1,277)	19,510	1,414	Salary Creditor paid on 6 July 2023
		32,710,206	**(923,020)**	**28,968,734**	**2,818,451**	

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
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
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

Note	Description				2023 R	2022 R
	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
	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	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	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
	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**	

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

Note	Description	2023 R	2022 R

46 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

Item	Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Total
Segment Revenue						
Property rates	132,367,085	-	-	-	-	132,367,085
Service charges	-	-	-	493,737,788	-	493,737,788
Rental of facilities and equipment	5,486,152	1,247,744	245,421	-	-	6,979,317
Interest earned - external investments	2,055,941	-	-	-	-	2,055,941
Interest earned - outstanding receivables	9,813,377	-	-	-	-	9,813,377
Fines	196,265	2,947,696	-	636,000	-	3,779,961
Licences and permits	152	1,728,693	65,949	-	-	1,794,795
Agency services	-	2,249,200	-	-	-	2,249,200
Transfers and Subsidies	109,741,000	3,379,300	29,750,841	90,379,020	-	233,250,162
Other revenue	1,969,257	1,058,989	7,589,435	2,155,990	3,335	12,777,006
Gains	21,779,150	-	-	-	-	21,779,150
Total Segment Revenue	**283,408,380**	**12,611,621**	**37,651,646**	**586,908,798**	**3,335**	**920,583,781**
Segment Expenses						
Employee related costs	137,568,324	82,072,517	25,064,758	77,144,178	3,996,349	325,846,126
Remuneration of councillors	12,650,726	-	-	-	-	12,650,726
Debt impairment	12,025,231	(578,053)		-	-	11,447,178
Depreciation and asset impairment	13,369,163	3,964,369	26,953,701	30,482,825	49,360	74,819,419
Finance Charges	1,177,837	-	5,500,184	15,767,192	-	22,445,212
Bulk purchases	-	-	-	240,472,376	-	240,472,376
Other materials	17,373,736	1,171,235	2,555,353	35,023,716	12,118	56,136,158
Contracted services	12,638,218	442,004	2,389,673	3,125,895	-	18,595,790
Transfers and grants	719,457	-	-	274,713	-	994,169
Other expenditure	32,285,955	4,034,872	416,868	9,109,445	74,754	45,921,895
Losses	1,651,306	57,265	88,223	16,333,528	-	18,130,321
Total Segment Expenses	**241,459,953**	**91,164,208**	**62,968,761**	**427,733,867**	**4,132,581**	**827,459,370**
Surplus / (Deficit) for the year before taxation	**41,948,428**	**(78,552,587)**	**(25,317,115)**	**159,174,931**	**(4,129,246)**	**93,124,411**
Taxation	**-**	**-**	**-**	**-**	**-**	**-**
Surplus / (Deficit) for the year	**41,948,428**	**(78,552,587)**	**(25,317,115)**	**159,174,931**	**(4,129,246)**	**93,124,411**

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 and the cost to development the systems is going to be excessive, therefore segment reporting per geographical area is not deemed relevant and will not be disclosed.

Note	Description	2023 R	2022 R

47 SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE PER GFS FOR THE YEAR ENDED 30 JUNE 2023

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	-	43,270,169	-	(43,270,169)
Finance and Administration	261,629,230	180,185,569	8,102,613	89,546,274
Internal Audit	-	4,327,678	-	(4,327,678)
Community & Social Services	4,114,918	10,202,256	(28,950)	(6,116,288)
Sport & Recreation	1,215,482	32,575,174	(28,315)	(31,388,007)
Public Safety	7,081,221	43,614,889	578,053	(35,955,615)
Housing	200,000	5,292,677	-	(5,092,677)
Planning and Development	36,438,570	13,463,964	-	22,974,606
Road Transport	1,213,076	49,416,574	(88,223)	(48,291,721)
Energy Sources	333,359,296	295,575,350	(125,069)	37,658,876
Water Management	99,566,780	51,666,984	(16,208,458)	31,691,338
Waste Water Management	108,280,768	36,578,447	-	71,702,321
Waste Management	45,701,954	27,579,558	-	18,122,396
Other	3,335	4,132,581	-	(4,129,246)
Total	**898,804,631**	**797,881,871**	**(7,798,348)**	**93,124,411**

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	-	51,660,817	-	(51,660,817)
Finance and Administration	290,094,428	177,610,203	63,181,311	175,665,535
Internal Audit	-	4,042,255	-	(4,042,255)
Community & Social Services	4,094,272	10,778,501	(266,894)	(6,951,123)
Sport & Recreation	691,428	34,456,519	(1,413,473)	(35,178,564)
Public Safety	8,023,645	41,062,000	961,611	(32,076,744)
Housing	850,000	5,265,142	-	(4,415,142)
Planning and Development	32,664,002	12,188,744	(103,492)	20,371,765
Road Transport	-	42,937,677	(1,687,587)	(44,625,264)
Energy Sources	356,880,140	282,374,214	(3,027,356)	71,478,570
Water Management	104,972,903	50,625,977	(22,343,188)	32,003,738
Waste Water Management	74,695,285	34,351,568	(2,186,256)	38,157,462
Waste Management	41,114,478	32,606,614	(57,497)	8,450,366
Other	2,113	3,774,124	-	(3,772,011)
Total	**914,082,693**	**783,734,356**	**33,057,177**	**163,405,514**

48 SEGMENTAL STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2023

Segment	Approved Original Budget	Approved Adjustment Budget	Actual Expenditure	Variance	% Spent	Reason Deviation
Executive & Council	36,000	36,000	-	36,000	0%	Capital projects not completed
Finance and Administration	17,520,000	12,335,880	9,903,632	2,432,248	80%	Capital projects not completed
Internal Audit	-	-	-	-		No Capital Project Budgeted
Community & Social Services	1,262,300	850,309	13,009	837,300	2%	Projects not completed
Sport & Recreation	4,230,000	378,638	210,566	168,072	56%	Capital projects not completed
Public Safety	1,762,000	778,478	73,609	704,869	9%	Capital projects not completed
Housing	-	-	-	-		No Capital Project Budgeted
Planning and Development	27,910,118	28,354,891	24,318,979	4,035,912	86%	Capital projects not completed
Road Transport	5,254,000	6,100,000	819,455	5,280,545	13%	Projects were rolled over to 2023/2024
Energy Sources	24,353,578	32,802,709	18,046,629	14,756,080	55%	Tender was awarded and contracted withdrawn.
Water Management	12,927,826	52,374,924	34,591,504	17,783,420	66%	Capital projects not completed and donations received
Waste Water Management	66,933,461	63,980,240	52,320,476	11,659,764	82%	Capital projects not completed

Note	Description					2023 R	2022 R
	Waste Management	1,810,000	-	-	-	0%	No Capital Project Budgeted
	Other	30,000	-	-	-	0%	No Capital Project Budgeted
	Total	**164,029,283 #**	**197,992,069**	**140,297,859**	**57,694,210**	**71%**	**41%**

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

Segment	Approved Adjustment Budget	Actual Expenditure	Unspent / (Overspent)	% Spent
Executive & Council	40,000	-	40,000	
Finance and Administration	21,570,685	10,571,445	10,999,240	49%
Internal Audit	6,000	-	6,000	
Community & Social Services	744,500	68,702	675,798	9%
Sport & Recreation	728,463	568,300	160,163	78%
Public Safety	359,309	245,303	114,007	-100%
Housing	8,000	-	8,000	0%
Health	21,719,815	20,016,620	1,703,195	0%
Planning and Development	3,114,620	20,064,856	(16,950,236)	644%
Road Transport	-	-	-	#DIV/0!
Environmental Protection	28,977,594	27,837,951	1,139,643	0%
Energy Sources	21,295,393	20,889,006	406,388	98%
Water Management	51,555,801	69,588,202	(18,032,401)	135%
Waste Water Management	110,000	-	110,000	0%
Waste Management	1,500	-	1,500	-100%
Other	-	-	-	0%
Total	**150,231,680**	**169,850,385**	**(19,618,705)**	**113%**

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:

	2023 R	2022 R
1% (2022 - 1%) Increase in interest rates	(559,258)	(742,016)
0.5% (2022 - 0.5%) Decrease in interest rates	279,629	371,008

Note	Description	2023 R	2022 R

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.

	2023	2023	2022	2022
The provision for bad debts could be allocated between the different classes of debtors as follows:	***%***	***R***	***%***	***R***
Non-Exchange Receivables				
Rates	22.55%	(40,697,963)	19.68%	(33,272,481)
Exchange Receivables				
Service Charges	77.45%	(139,813,243)	80.32%	(135,791,546)
	100.00%	(180,511,205)	100.00%	(169,064,027)
Bad debts written off per debtor class:				
Non-Exchange Receivables				
Fines	81.41%	3,569,675	80.72%	4,077,180
Exchange and Non-Exchange Receivables				
Rates and Service Charges	18.59%	815,014	19.28%	973,846
	100.00%	4,384,689	100.00%	5,051,026

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:	2023 R	2022 R
Trade Receivables from Exchange Transactions	136,133,264	88,173,516
Trade Receivables from Non-Exchange Transactions	18,283,367	17,780,234
Operating Lease Asset	13,896	40,101
Cash and Cash Equivalents	32,994,584	14,319,597
	187,425,111	120,313,448

Note	Description	2023 R	2022 R

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
2023	241,870,339	60,433,118	10,611,580	-
Non-Current Borrowings	17,875,650	60,433,118	10,611,580	-
Trade and Other Payables from Exchange Transactions	196,179,721	-	-	-
Consumer Deposits	16,873,225	-	-	-
Unspent Conditional Grants and Receipts	10,941,743	-	-	-

	Less than 1 year	Between 2 and 5 years	Between 6 and 10 years	Over 10 years
2022	198,845,815	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	162,243,504	-	-	-
Consumer Deposits	16,786,819	-	-	-
Unspent Conditional Grants and Receipts	3,821,988	-	-	-

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	2023 R	2022 R
Trade Receivables from Exchange Transactions	107,912,955	65,108,982
Operating Lease Asset	13,896	40,101
Cash and Cash Equivalents	32,994,584	14,319,597
Total Financial Assets	140,921,435	79,468,679

50.02 ***Financial Liability***

Financial instruments at amortised cost	2023 R	2022 R
Non-Current Borrowings	71,178,982	72,525,316
Trade and Other Payables form Exchange Transactions	175,440,003	141,700,409
Current Portion of Non-Current Borrowings	17,741,365	15,995,837
Total Financial Liabilities	264,360,350	230,221,562

51 **EVENTS AFTER REPORTING DATE**

51.01 There is no significant events to report after year-end.

Note	Description	2023 R	2022 R
52	**Going Concern**	**2023**	**2022**
	(Deficit) / Surplus for the year	93,124,411	163,405,514

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.

	Current Assets less current liabilities	(104,959,198)	(138,464,888)

It is noted with real concern that the current assets is R 104 959 198 (2022: R 138 464 888) less than the current liabilities. Management are looking at ways to that will improve our current ratio of 0.66:1.00 (2022: 0.50:1.00) to a more favourable current ratio of 1.00:1.00. There was an improvement in the ration from the 2021/2022 which indicates the measures that are put in place.

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

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

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

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

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. No funds were withheld for the 2021/2022 financial year, however the negative effect of the funding withheld had a negative impact on the cash flow which also negatively affected the payment of creditors.

The municipality approved the Municipal Recovery Report in January 2022 in order to maximise income and revenue. Finance reports monthly to the Council regarding Financial Recovery. An application for Debt Relief as per MFMA Circular 104 was submitted to National Treasury.

During the 2023/2024 financial year the prepaid electricity system will be further integrated with the financial system to recover debt automatically through the purchase of electricity.

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 2023/2024 financial year.

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 2023

External Loans	Loan Number	Redeemable	Loan term	Interest Rate (Fixed)	Balance at 01/07/2022	Restatement	Received During the Period	Other Costs	Interest Levied	Redeemed During the Period	Balance at 30/06/2023
					R	R	R	R	R	R	R
Annuity Loans											
ABSA Bank	30-5821-1018	30-04-2028	5 years	9.92%	-	-	16,200,000.00	-	403,293.97	(679,585.99)	15,923,708
Development Bank of SA	6100-7423	30/06/2030	21.5 years	12.59%	30,309,104	-	-	-	3,734,745	(6,082,907)	27,960,942
Development Bank of SA	6100-7424	30/06/2025	16.5 years	6.75%	11,926,985	-	-	-	714,018	(4,425,627)	8,215,376
Standard Bank	310-840-708	31-12-2027	15 years	11.35%	26,377,090	-	-	-	2,893,542	(6,580,995)	22,689,638
First National Bank	4000077949032	30-06-2023	5 years	12.09%	2,472,268	-	-	-	163,617	(2,635,885)	-
First National Bank	4000512592007	30-06-2026	5 years	8.25%	4,140,298	-	-	-	381,043	(1,267,013)	3,254,328
First National Bank	4000517408514	31-07-2027	5 years	8.00%	13,295,408	-	-	-	1,213,769	(3,632,821)	10,876,356
TOTAL EXTERNAL LOANS					88,521,153	-	16,200,000	-	9,504,029	(25,304,834)	88,920,348

DAWID KRUIPER MUNICIPALITY

APPENDIX B: ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2023

	Cost / Revaluation						Accumulated Depreciation					
	Restated Opening Balance	Additions / Transfer In / (Out) / Donations	Under Construction	Disposals	Revaluation	Closing Balance	Restated Opening Balance	Additions / Transfer in / (Out)	Disposals	Impairment	Closing Balance	Carrying Value
Land and Buildings												
Buildings	142,120,002	201,652	32,826	(211,555)	-	142,142,926	(68,505,324)	(3,599,163)	150,040	-	(71,954,447)	70,188,479
Land	69,113,984	(5,835,477)	-	-	-	63,278,507	-	-	-	-	-	63,278,507
	211,233,986	**(5,633,824)**	**32,826**	**(211,555)**	**-**	**205,421,433**	**(68,505,324)**	**(3,599,163)**	**150,040**	**-**	**(71,954,447)**	**133,466,986**
Infrastructure												
Operational Buildings	1,625,864	-	-	-	-	1,625,864	(497,214)	(81,548)	-	-	(578,761)	1,047,102
Communication	1,290,676	-	-	-	-	1,290,676	(128,207)	(27,836)	-	-	(156,043)	1,134,633
Electricity	556,434,754	876,858	22,847,128	(409,259)	-	579,749,481	(202,536,215)	(16,987,917)	284,189	-	(219,239,943)	360,509,538
Quarries	35,116,047	-	-	-	(10,870,514)	24,245,532	(9,632,162)	(4,505,614)	-	-	(14,137,775)	10,107,757
Railway	12,197,380	-	-	-	-	12,197,380	(12,115,650)	(27,218)	-	-	(12,142,868)	54,511
Roads, Pavement, Bridges and Storm Water	802,993,284	10,401,430	5,755,859	(719,670)	-	818,430,903	(320,303,933)	(22,824,146)	631,447	-	(342,496,631)	475,934,272
Sewerage	290,379,640	24,940,871	40,978,668	-	-	356,299,179	(85,437,825)	(6,699,925)	-	-	(92,137,750)	264,161,429
Solid Waste	73,023,614	-	-	-	(36,770,176)	36,253,438	(13,375,834)	(2,193,558)	-	-	(15,569,392)	20,684,045
Water	616,489,629	8,733,524	6,760,696	(235,327)	-	631,748,523	(243,797,480)	(16,872,897)	140,849	-	(260,529,528)	371,218,995
	2,389,550,886	**44,952,684**	**76,342,350**	**(1,364,255)**	**(47,640,691)**	**2,461,840,974**	**(887,824,519)**	**(70,220,659)**	**1,056,486**	**-**	**(956,988,692)**	**1,504,852,282**
Community assets												
Building	25,162	-	-	-	-	25,162	(20,128)	(1,258)	-	-	(21,385)	3,776
Community Facility	71,689,918	(8,665,060)	8,403,112	(28,950)	-	71,399,020	(32,842,845)	1,766,072	-	-	(31,076,773)	40,322,247
Sport and Recreation Facility	67,425,721	208,932	-	(28,315)	-	67,606,338	(29,828,128)	(2,346,486)	-	-	(32,174,614)	35,431,724
	139,140,800	**(8,456,128)**	**8,403,112**	**(57,265)**	**-**	**139,030,519**	**(62,691,100)**	**(581,671)**	**-**	**-**	**(63,272,772)**	**75,757,747**

Other Assets

Vehicles	80,736,831	4,595,794		-		85,332,625	(40,979,759)	(5,317,014)	-	-	(46,296,773)	39,035,852
Fire Fighting Equipment	829,957	-	-	-	-	829,957	(613,664)	(58,097)	-	-	(671,761)	158,195
Fuel Power Equipment	307,390	430,329	-	-	-	737,720	(127,453)	(31,005)	-	-	(158,458)	579,262
General Vehicles	43,493,867	4,050,465	-	-	-	47,544,332	(18,714,028)	(2,842,400)	-	-	(21,556,428)	25,987,904
Motor Vehicles	5,767,383	-	-	-	-	5,767,383	(4,267,630)	(377,730)	-	-	(4,645,360)	1,122,023
Specialised Vehicles	2,238,428	-	-	-	-	2,238,428	(509,784)	(132,820)	-	-	(642,604)	1,595,824
Trucks / Bakkies	28,099,806	115,000	-	-	-	28,214,806	(16,747,199)	(1,874,963)	-	-	(18,622,161)	9,592,644
Communication	207,161	-	-	-	-	207,161	(60,422)	(4,316)	-	-	(64,738)	142,424
Air Conditioners	3,263,950	178,089	-	(17,955)	-	3,424,084	(1,410,376)	(166,012)	4,723	-	(1,571,666)	1,852,418
Cabinets / Cupboards	3,121,382	6,882	-	-	-	3,128,264	(1,810,014)	(153,911)	-	-	(1,963,925)	1,164,339
Chairs	2,591,035	23,986	-	(2,950)	-	2,612,071	(1,439,247)	(130,364)	1,917	-	(1,567,694)	1,044,377
Compressors	262,226	-	-	-	-	262,226	(222,599)	(17,481)	-	-	(240,080)	22,146
Computer Equipment	12,986,007	226,919	-	(22,195)	-	13,190,731	(7,223,289)	(867,839)	11,447	-	(8,079,681)	5,111,050
Fire Fighting Equipment	297,498	-	-	-	-	297,498	(206,886)	(19,830)	-	-	(226,716)	70,782
Furniture and Other Office Equipment	1,983,811	-	-	-	-	1,983,811	(1,100,822)	(99,182)	-	-	(1,200,004)	783,807
General Equipment	15,474,030	4,947,819	-	(221,636)	-	20,200,214	(7,526,281)	(883,746)	141,562	-	(8,268,466)	11,931,748
Office Equipment	329,285	-	-	-	-	329,285	(252,377)	(21,734)	-	-	(274,111)	55,174
Office Machines	78,243	-	-	-	-	78,243	(49,306)	(3,911)	-	-	(53,218)	25,025
Plant & Equipment	893,427	169,230	-	-	-	1,062,657	(426,617)	(59,922)	-	-	(486,538)	576,119
Radio Equipment	22,400	-	-	-	-	22,400	(18,768)	(1,493)	-	-	(20,261)	2,139
Sundry Furniture	611,856	-	-	-	-	611,856	(354,138)	(30,585)	-	-	(384,724)	227,132
Table and Desks	2,127,574	7,584	-	-	-	2,135,159	(1,191,458)	(106,665)	-	-	(1,298,123)	837,036
Work of Art	11,401	-	-	-	-	11,401	(7,409)	(570)	-	-	(7,979)	3,421
	124,998,120	**10,156,302**	**-**	**(264,736)**		**134,889,686**	**(64,279,770)**	**(7,884,575)**	**159,648**	**-**	**(72,004,697)**	**62,884,990**
GRAND TOTAL	**2,864,923,792**	**41,019,033**	**84,778,289**	**(1,897,811)**	**(47,640,691)**	**2,941,182,613**	**(1,083,300,714)**	**(82,286,068)**	**1,366,174**	**-**	**(1,164,220,608)**	**1,776,962,005**

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 2022	Correction of Error	Restated balance 1 July 2022	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 2023	Unspent 30 June 2023 (Creditor)	Unpaid 30 June 2023 (Debtor)
UNSPENT CONDITIONAL GOVERNMENT GRANTS, DONATIONS AND RECEIPTS	R	R	R	R	R	R	R	R	R	R	R
Financial Management Grant	-	-	-	3,000,000	-	-	(3,000,000)	-	-	-	-
Housing Subsidy	-	-	-	200,000	-	-	(200,000)	-	-	-	-
Libraries	179,300	-	179,300	3,000,000	-	-	(3,166,291)	(13,009)	-	-	-
Municipal Infrastructure Grant	251,237	-	251,237	28,183,000	-	-	(4,820,879)	(23,399,855)	213,503	213,503	-
Equitable Share	-	-	-	106,741,000	-	-	(106,741,000)	-	-	-	-
Integrated National Electrification Programme	(1,481,920)	-	(1,481,920)	7,425,000	-	-	(39,690)	(264,597)	5,638,793	5,638,793	-
Extended Public Work Programme - National	225,745	-	225,745	1,073,000	-	-	(1,298,745)	-	-	-	-
Water Service Infrastructure Grant	1,952,425	-	1,952,425	5,000,000	-	-	(809,285)	(5,395,233)	747,907	747,907	-
COGHSTA	-	-	-	24,857,777	-	-	-	(24,857,777)	-	-	-
Department of Economic Development and Tourism	1,163,281	-	1,163,281	-	-	-	(79,943)	(241,384)	841,954	841,954	-
Neighbourhood Development Partnership Grant	(6,161,505)	-	(6,161,505)	26,864,000	-	-	(2,250,379)	(15,002,530)	3,449,586	3,449,586	-
Regional Bulk Infrastructure Grant	(4,131,816)	-	(4,131,816)	42,125,071	-	-	(5,383,244)	(35,888,291)	(3,278,280)	-	(3,278,280)
Thusano NPC	-	-	-	396,230	-	-	(364,716)	(31,514)	-	-	-
KF Airconditioning	-	-	-	1,800	-	-	-	(1,800)	-	-	-
Directo Signs: Community Development	50,000	-	50,000	-	-	-	-	-	50,000	50,000	-
Total	**(7,953,253)**	**-**	**(7,953,253)**	**248,866,877**	**-**	**-**	**(128,154,172)**	**(105,095,990)**	**7,663,463**	**10,941,743**	**(3,278,280)**

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

30 June 2023

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	-	-	920,656	-	40,800	-	-	961,456
Speaker								
M Dodds	-	7,800	736,530	-	40,800	-	-	777,330
Executive Committee								
M Andreas	-	-	385,208	-	40,800	-	-	426,008
E Mnyaka	-	-	385,208	-	40,800	-	-	426,008
F Olifant	-	10,612	385,208	-	40,800	-	-	426,008
S Beukes	174	4,251	334,964	-	40,800	50,244	-	426,008
A Visser	-	-	385,208	-	40,800	-	-	426,008
A M Links	-	-	385,208	-	40,800	-	-	426,008
Section 79 Chairperson								
M September	3,306	3,525	373,908	-	40,800	-	-	414,708
Other Councillors								
S Abel	-	3,384	291,356	-	40,800	-	-	332,156
E Groenewaldt	7,797	6,385	278,091	-	40,800	13,265	-	332,156
N Joodt	-	-	253,353	-	40,800	38,003	-	332,156
G George	-	4,034	291,356	-	40,800	-	-	332,156
S Komazi	1,666	14,127	281,855		40,800	9,501	-	332,156
Z Maasdorp	-	-	253,353		40,800	38,003	-	332,156
F Kefu	333	7,286	291,356		40,800		-	332,156
F Basson	-	-	291,356		40,800		-	332,156
P George	-	-	291,356		40,800		-	332,156
J Assegaai	-	-	291,356	-	40,800	-	-	332,156
P T van der Steen	7,531	40,176	291,356	-	40,800	-	-	332,156
A A van Zyl	-	-	222,920	-	75,800	33,436	-	332,156
D Visagie	-	-	253,355	-	40,800	38,001	-	332,156
S Sandlana	-	-	222,920	-	75,800	33,436	-	332,156
J C Esau	-	-	253,355	-	40,800	38,001	-	332,156
J H Opperman	18,594	22,813	291,356	-	40,800	-	-	332,156
M Eiman	-	-	291,356	-	40,800	-	-	332,156
G Gewers	-	-	291,356		40,800	-	-	332,156
RBF Saal	9,664	36,955	282,356		40,800	-	-	332,156
E Strauss	-	-	291,356		40,800	-	-	332,156
M Titus	-	-	291,356		40,800	-	-	332,156
HJL Greyling	-	-	24,280		3,400	-	-	27,680
N Skei	-	-	250,652		40,800	40,704	-	332,156
W Peterson	-	-	291,356		40,800	-	-	332,156
H Roux	-	-	240,269		33,646	-	-	273,915
Total for Councillors	**49,065**	**161,347**	**10,896,485**	**-**	**1,412,647**	**332,594**	**-**	**12,650,726**

30 June 2023

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	46,047	64,760	1,020,366	184,656	241,200	18,015	86,187	1,550,424
Chief Financial Officer								
R F Strauss	11,170	20,038	950,331	12,613	180,000	218,701	-	1,361,646
(R F Strauss was appointed as acting CFO during July 2021. He was permanently appointed during May 2022)								
Director: Development Services								
G M Bovu	6,398	13,348	1,310,429	99,922	202,248	18,800	-	1,631,400
Director: Corporate Services								
C M Newman	14,462	11,017	1,092,719	71,373	199,200	236,636		1,599,929
Director: Electro-mechanical Services								
A J Snyders	-	-	-	62,895	-	-	-	62,895
Director: Civil engineering Services								
P G Jonker	-	-	904,547	48,632	132,648	13,465	-	1,099,292
Director: Planning and Development Services								
C W Geldenhuys	666	32,969	962,015	125,789	180,000	208,446	-	1,476,250
Acting Director: Electro Mechanical Services								
(Acting Director from 1 October 2022 - 28 February 2023)								
D C Louw	-	-	-	-	45,506	-	-	45,506
Total for Senior Managers	**78,743**	**142,133**	**6,240,408**	**605,880**	**1,180,802**	**714,064**	**86,187**	**8,827,340**

DAWID KRUIPER MUNICIPALITY
APPENDIX E
RATIO ANALYSIS

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS " R 000 "	MUNICIPAL COMMENTS (#)
1. FINANCIAL POSITION							
A. Asset Management/Utilisation							
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		15%	Only capital projects funded by Grant allocations are being conducted
					Total Operating Expenditure	797,881,871	
					Taxation Expense	-	
					Total Capital Expenditure	140,297,859	
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	1,776,962,006	
					IP at carrying value	1,059,824,461	
					Intangible Assets at carrying value	8,009,223	
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	13,967,325	
					PPE at carrying value	1,776,962,006	
					Investment Property at Carrying value	1,059,824,461	
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%		90%	
					Gross Debtors closing balance	334,927,837	
					Gross Debtors opening balance	275,664,050	
					Bad debts written Off	4,384,689	
					Billed Revenue	640,443,413	

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%		2%	
					Consumer Debtors Bad debts written off	4,384,689	
					Consumer Debtors Current bad debt Provision	180,511,205	

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		88 days	Credit Control and Debt Collection Policy is not fully implemented
					Gross debtors	334,927,837	
					Bad debts Provision	180,511,205	
					Billed Revenue	640,443,413	

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	32,994,584	
					Unspent Conditional Grants	10,941,743	
					Overdraft	-	
					Short Term Investments	-	
					Total Annual Operational Expenditure	797,881,871	

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.66	Non-collection of outstanding debtors resulted in cash flow problems
					Current Assets	202,477,420	
					Current Liabilities	307,436,618	

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	9,504,029	
					Redemption	25,304,834	
					Total Operating Expenditure	797,881,871	
					Taxation Expense	-	

2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		12%	
					Total Debt	88,920,348	
					Total Operating Revenue	898,804,631	
					Operational Conditional Grants	127,789,456	

E. Sustainability

1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		#DIV/0!	All unspent grants were cash backed
					Cash and cash Equivalents	32,994,584	
					Bank Overdraft	-	
					Short Term Investment	-	
					Long Term Investment	-	
					Unspent Grants	10,941,743	
					Net Assets	2,496,836,177	
					Share Premium	-	
					Share Capital	-	
					Revaluation Reserve	-	
					Fair Value Adjustment Reserve	-	
					Accumulated Surplus	2,496,836,177	

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%		11%	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	898,804,631	
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance*	-	
					Total Operating Expenditure	797,881,871	
					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%		11%	Electricity tarrifs are approved by NERSA.
					Total Electricity Revenue	333,359,296	
					Total Electricity Expenditure	295,700,420	

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%		64%	Water tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Water Revenue	99,566,780	
					Total Water Expenditure	35,458,526	

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%		40%	Refuse tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Refuse Revenue	45,701,954	
					Total Refuse Expenditure	27,579,558	

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%		70%	Sanitation tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Sanitation and Water Waste Revenue	108,280,768	
					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%		8%	
					Number of units purchased and/or generated	159,949,775	
					Number of units sold	147,195,716	
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%		41%	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	17,067,628	
					Number of kilolitres sold	9,990,522	

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		-2%	
					CPI	2%	
					Total Revenue (Previous)	914,082,693	
					Total Revenue (Current)	898,804,631	
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		1%	
					CPI	2%	
					Total Revenue Exl.Capital (Previous)	809,230,622	
					Total Revenue Exl.Capital (Current)	818,599,732	

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		120 days	Increase in consumer debtors resulted in creditors not being paid
					Trade Creditors	145,441,635	
					Contracted Services	18,595,790	
					Repairs and Maintenance	-	
					General expenses	41,537,206	
					Bulk Purchases	240,472,376	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	140,297,859	

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%		2%	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	13,003,306	
					Total Operating Expenditure	797,881,871	
					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%		42%	
					Employee/personnel related cost	325,846,126	
					Councillors Remuneration	12,650,726	
					Total Operating Expenditure	797,881,871	
					Taxation Expense	-	

4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		2%	
					Contracted Services	18,595,790	
					Total Operating Expenditure	797,881,871	
					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		25%	
					Internally generated funds	34,601,660	
					Borrowings	-	
					Total Capital Expenditure	140,297,859	

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		25%	
					Internally generated funds	34,601,660	
					Total Capital Expenditure	140,297,859	

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		92%	
					Total Revenue	665,554,469	
					Government grant and subsidies	127,789,456	
					Public contributions and Donations	-	
					Capital Grants	80,204,899	

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%		71%	Inflated capital budget due to roll-overs
					Actual Capital Expenditure	140,297,859	
					Budget Capital Expenditure	197,992,069	

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%		93%	Stricter budget controls resulted in less portion of budget being spent
					Actual Operating Expenditure	827,459,370	
					Budget Operating Expenditure	886,991,614	

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%		90%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue
					Actual Operating Revenue	815,487,791	
					Budget Operating Revenue	905,010,414	

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	626,104,872	
					Budget Service Charges and Property Rates Revenue	643,519,246	

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