DAWID KRUIPER MUNICIPALITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2024

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year Ended 30 June 2024

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 2024

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 2024

GENERAL INFORMATION

Approval of financial statements for the year ended 30 June 2024.

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.

Dr E Ntoba
Municipal Manager

Date

DAWID KRUIPER MUNICIPALITY

Financial Statements For the Year ended 30 June 2024

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DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2024

	Note	2024 Restated R	2024 Original R	2023 Restated R
ASSETS				
Non-current assets		**2,876,776,503**	**2,876,776,503**	**2,850,471,426**
Property, plant and equipment	1.1	1,778,183,207	1,778,183,207	1,776,923,385
Intangible assets	1.2	7,531,547	7,531,547	8,009,223
Investment Property	1.3	1,086,552,273	1,086,552,273	1,061,029,343
Heritage Assets	1.4	4,509,475	4,509,475	4,509,475
Current assets		**284,076,947**	**285,238,348**	**202,702,523**
Inventory	2	11,808,256	12,969,658	11,774,029
Trade Receivables from Exchange Transactions	3	195,756,274	195,756,274	136,491,287
Trade receivables from non-exchange transactions	3	27,938,326	27,938,326	18,150,448
Operating Lease Asset	4	-	-	13,896
Cash and Cash Equivalents	5	48,574,090	48,574,090	32,994,584
Unpaid Conditional Grants and Receipts	6	-	-	3,278,280
TOTAL ASSETS		**3,160,853,449.50**	**3,162,014,851**	**3,053,173,949**
NET ASSETS AND LIABILITIES				
Non-current liabilities		**285,257,499**	**280,417,269**	**247,509,791**
Non-Current Borrowings	7	53,297,336	53,297,336	71,178,982
Non-Current Employee Benefits	8	136,868,587	136,868,587	121,789,999
Non-Current Provisions	9	53,903,814	53,903,814	54,540,809
Non-Current Trade and Other Payables	10	41,187,761	36,347,532	-
Current liabilities		**305,821,076**	**310,450,610**	**304,104,370**
Current Portion of Non-Current Borrowings	7	19,081,038	19,081,038	17,741,365
Consumer Deposits	11	17,000,281	17,000,281	16,873,225
Current Employee Benefits	8	7,089,611	7,089,611	6,614,000
Provisions	12	53,550,957	53,550,957	48,811,588
Trade and Other Payables from Exchange Transactions	13	194,155,676	198,785,211	192,874,964
Trade and Other Payables from Non-Exchange Transactions:				
Unspent Conditional Grants and Receipts	14	5,526,388	5,526,388	10,941,743
Taxes	15	9,417,124	9,417,124	10,247,485
Net assets		**2,569,774,874**	**2,571,146,971**	**2,501,559,789**
Accumulated Surplus	16	2,569,774,874	2,571,146,971	2,501,559,789
TOTAL NET ASSETS AND LIABILITIES		**3,160,853,450**	**3,162,014,851**	**3,053,173,949**

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 Restated R	2024 Original R	2023 Restated R
REVENUE				
Revenue from Non-Exchange Transactions		**363,063,635**	**351,831,328**	**375,865,995**
Taxation Revenue		**144,090,085**	**144,090,085**	**132,400,400**
Property rates	17	144,090,085	144,090,085	132,400,400
Transfer Revenue		**198,600,652**	**187,368,345**	**233,250,162**
Government grants, donations and subsidies	18	187,368,345	187,368,345	233,250,162
Municipal Debt Relief - In kind	18	11,232,308	-	-
Other Revenue		**20,372,898**	**20,372,898**	**10,215,433**
Availability Charges		2,471,882	2,471,882	2,015,477
Fines, Penalties and Forfeits	19	5,160,302	5,160,302	3,782,961
Interest Earned - Outstanding Receivables		3,750,902	3,750,902	2,440,361
Licences and Permits	20	1,884,179	1,884,179	1,794,795
Operational Revenue	21	7,105,632	7,105,632	181,839
Revenue from Exchange Transactions		**611,233,023**	**611,233,023**	**523,855,080**
Agency Services		2,515,461	2,515,461	2,249,200
Interest Earned - External Investments		3,337,940	3,337,940	2,055,941
Interest Earned - Outstanding Receivables		13,558,063	13,558,063	7,359,204
Operational Revenue	22	2,344,253	2,344,253	1,633,460
Rental from Fixed Assets	23	7,059,735	7,059,735	7,073,863
Sale of Goods and Rendering of Services	24	9,368,806	9,368,806	8,953,523
Service Charges	25	573,048,764	573,048,764	494,529,889
TOTAL REVENUE		**974,296,658**	**963,064,350**	**899,721,074**
EXPENDITURE		**882,714,668**	**880,177,810**	**797,826,710**
Bad Debts Written Off		4,311,032	4,311,032	4,384,689
Bulk Purchases	26	287,830,726	287,830,726	240,472,376
Contracted Services	27	18,053,357	18,053,357	18,596,300
Depreciation and Amortisation	28	77,895,434	77,895,434	74,825,446
Employee related costs	29	351,023,818	351,023,818	325,846,126
Finance Costs	30	24,495,043	23,119,587	22,445,212
Inventory Consumed	31	61,620,502	60,459,100	56,067,368
Remuneration of councillors	32	13,191,233	13,191,233	12,650,726
Operational Cost	33	43,090,089	43,090,089	41,544,298
Transfers and Subsidies	34	1,203,435	1,203,435	994,169
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR		**91,581,990**	**82,886,540**	**101,894,364**
Gains / (Loss) on Inventory		(831,115)	(831,115)	85,607
Reversal of Impairment Loss / (Impairment Loss) on Receivables		(39,817,878)	(39,817,878)	(11,447,178)
Gains / (Loss) on Sale of Assets		11,823,828	11,823,828	(2,011,214)
Profit / (Loss) on Fair Value Adjustments		27,010,443	37,077,990	21,750,918
Profit / (Loss) from Discontinued Operations		-		
Water Losses		(21,552,184)	(21,552,184)	(16,119,107)
NET SURPLUS / (DEFICIT) FOR THE YEAR		**68,215,085**	**69,587,182**	**94,153,391**

DAWID KRUIPER MUNICIPALITY

Statement of Changes in Net Assets for the Year Ended 30 June 2024

	Accumulated Surplus	Total
	R	R
2021		
Balance at 30 June 2022	2,403,711,765	**2,403,711,765**
Prior year correction of errors 36.07	3,694,632	**3,694,632**
Restated Balance	**2,407,406,398**	**2,407,406,398**
Surplus / Deficit) for the period - refer to note 36.08	94,153,391	**94,153,391**
Restated Balance 30 June 2023	**2,501,559,788**	**2,501,559,788**
Surplus / (Deficit) for the Year	68,215,085	**68,215,085**
Balance at 30 June 2024	**2,569,774,874**	**2,569,774,874**

DAWID KRUIPER MUNICIPALITY

Cash Flow Statement for the Year Ended 30 June 2024

	Note	2024 R	2023 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other	35.2	683,616,591	611,741,000
Government Grants and Subsidies - Operational	35.3	133,526,235	127,789,456
Government Grants and Subsidies - Capital	35.4	51,705,034	95,821,614
Interest	35.5	6,278,703	5,240,946
Increase / (Decrease) in Consumer Deposits		127,055	86,406
Payments			
Suppliers and employees	35.6	(754,997,968)	(695,488,334)
Transfers and Grants	35.7	(1,203,435)	(994,169)
Finance Costs	35.8	(9,429,207)	(9,678,431)
Net Cash flow from operating activities	35.1	**109,623,008**	**134,518,488**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	1.1	(91,304,252)	(114,661,822)
Purchase of Intangible assets	1.2	-	(212,963)
Purchase of Investment Property	1.3	-	(1,094,545)
Proceeds on Disposal of Assets		13,802,722	(273,365)
Net Cash From Investing Activities		**(77,501,530)**	**(116,242,695)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans Repaid		(16,541,972)	(15,800,805)
New Loans Raised		-	16,200,000
Net Cash From Financing Activities		**(16,541,972)**	**399,195**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS FROM ACTIVITIES		**15,579,506**	**18,674,988**
Cash and cash equivalents at the beginning of the year		32,994,584	14,319,596
Cash and cash equivalents at the end of the year	35.9	48,574,090	32,994,584
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		**15,579,506**	**18,674,988**

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 2024

	2024 Original Approved Budget R	2024 Adjustments R	2024 Final Approved Budget R	2024 Final Year-End Budget R	2024 Actuals R	2024 Variance R	Explanations for material variances
ASSETS							
Current Assets							
Cash and cash equivalents	52,950,724	(42,198,044)	10,752,680	10,752,680	48,574,090	37,821,410	R 30 million of debtors with credit balances where invested.
Trade and other Receivables from exchange Transactions	114,794,743	45,023,792	159,818,535	159,818,535	195,756,274	35,937,740	Increase in Repo rate resulted in debtors struggling to meet financial obligations. Council resolution was obtained to convert conventional meters to prepaid meters. The process will unfold during 2024/2025.
Receivables from non-exchange transactions	26,474,031	42,481	26,516,512	26,516,512	27,938,326	1,421,814	Increase in Repo rate resulted in debtors struggling to meet financial obligations. Council resolution was obtained to convert conventional meters to prepaid meters. The process will unfold during 2024/2025.
Inventory	22,410,881	(20,516,538)	1,894,343	1,894,343	11,808,256	9,913,913	Decrease in expenditure resulting in more stock on hand.
VAT	88,477,581	8,811,707	97,289,288	97,289,288	-	(97,289,288)	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Other current assets	310,007	2,499,133	2,809,140	2,809,140	-	(2,809,140)	Amount is part of trade and other receivables in the financial statement.
Total Current Assets	**305,417,967**	**(6,337,468)**	**299,080,499**	**299,080,499**	**284,076,947**	**(15,003,552)**	
Non Current Assets							
Investment property	1,190,450,582	(70,188,949)	1,120,261,633	1,120,261,633	1,086,552,273	(33,709,360)	Fair Value Adjustment less than budgeted.
Property, plant and equipment	1,744,627,288	37,542,885	1,782,170,173	1,782,170,173	1,778,183,207	(3,986,966)	Capital projects not yet completed
Heritage Assets	4,509,475	-	4,509,475	4,509,475	4,509,475		
Intangible	6,626,539	1,519,664	8,146,203	8,146,203	7,531,547	(614,655)	No software programmes were acquired only operational enhancements
Total Non Current Assets	**2,946,213,884**	**(31,126,400)**	**2,915,087,484**	**2,915,087,484**	**2,876,776,503**	**(38,310,981)**	
TOTAL ASSETS	**3,251,631,851**	**(37,463,868)**	**3,214,167,983**	**3,214,167,983**	**3,160,853,450**	**(53,314,533)**	
LIABILITIES							
Current Liabilities							
Financial liabilities	-	(4,312,407)	(4,312,407)	(4,312,407)	19,081,038	23,393,445	Amount was budgeted as part of Non-Current Assets
Consumer deposits	16,870,755	2,470	16,873,225	16,873,225	17,000,281	127,056	Normal fluctuations on deposits within a financial year
Trade and other payables from exchange transactions	183,764,714	46,778,061	230,542,775	230,542,775	194,155,676	(36,387,099)	Municipal Debt Relief disclosed as Non-Current Trade and Other Payables
Trade and other payables from non-exchange transactions	-	162,188	162,188	162,188	5,526,388	5,364,200	Unspent Neighbhourhood Development Partnership Grant
Provisions	20,242,491	16,370,249	36,612,740	36,612,740	53,550,957	16,938,217	Increase in short-term portion of Landfill Sites and Quarries
VAT	93,691,710	14,518,421	108,210,131	108,210,131	9,417,124	(98,793,007)	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Other current liabilities	-	-		-	7,089,611	7,089,611	Short-Term portion budgeted as part of Non-Current Employee Benefits
Total Current Liabilities	**314,569,670**	**73,518,982**	**388,088,652**	**388,088,652**	**305,821,076**	**(82,267,577)**	
Non Current Liabilities							
Financial liabilities	80,561,153	13,280,425	93,841,578	93,841,578	53,297,336	(40,544,242)	Short-term portion budget under non-current loans
Provisions	123,393,612	(34,455,955)	88,937,657	88,937,657	53,903,814	(35,033,842)	Increase in short-term portion of Landfill Sites and Quarries
Other non-current liabilities	91,774,389	(2,903,389)	88,871,000	88,871,000	178,056,349	89,185,349	Municipal Debt Relief budgeted under Non-Current Trade and Other Payables and increase in PEMA & LSA assessments.
Total Non Current Liabilities	**295,729,154**	**(24,078,920)**	**271,650,234**	**271,650,234**	**285,257,499**	**13,607,265**	
TOTAL LIABILITIES	**610,298,824**	**49,440,062**	**659,738,887**	**659,738,886**	**591,078,575**	**(68,660,312)**	
NET ASSETS	**2,641,333,027**	**(86,903,931)**	**2,554,429,096**	**2,554,429,096**	**2,569,774,875**	**15,345,778**	
COMMUNITY WEALTH / EQUITY							
Accumulated Surplus	**2,641,333,028**	**(86,903,931)**	**2,554,429,097**	**2,554,429,097**	**2,569,774,874**	**15,345,778**	Net effect of decrease in liabilities and increase in assets
TOTAL COMMUNITY WEALTH / EQUITY	**2,641,333,028**	**(86,903,931)**	**2,554,429,097**	**2,554,429,097**	**2,569,774,874**	**15,345,778**	

The municipality's budget was prepared for the period 1 July 2023 - 30 June 2024 on the accrual basis.

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2024

	2024 Actual R	2024 Final Budget R	2024 Variance R	Explanations - Material Variances
REVENUE BY SOURCE				
EXCHANGE REVENUE	**611,233,023**	**603,442,742**	**7,790,281**	
Service charges - Electricity	388,332,716	376,459,400	11,873,316	Increase in electricity billed due to less loadshedding
Service charges - Water	83,902,247	74,165,000	9,737,247	Increase in debtors being billed flat rate resulting in increase in revenue billed.
Service charges - Waste Water Management	52,739,719	52,263,000	476,719	Immaterial difference
Service charges - Waste Management	48,074,082	48,811,374	(737,292)	Immaterial difference
Sale of Goods and Rendering of Service	9,368,806	8,281,161	1,087,645	Ad-hoc Revenue
Agency services	2,515,461	2,725,000	(209,539)	Immaterial difference
Interest earned from Receivables	13,558,063	23,100,000	(9,541,937)	Interest on outstanding debtors budgeted more than actual levied.
Interest earned from Current and Non-Current Assets	3,337,940	3,200,000	137,940	Increase in investments resulting in more interest received
Rental from Fixed Assets	7,059,735	5,795,706	1,264,029	Increase in revenue billed
Operational Revenue	2,344,253	8,642,101	(6,297,848)	Eskom Debt Forgiveness budgeted under exchange revenue in version 6.7 and disclosed as non-exchange i.t.o GRAP
NON-EXCHANGE REVENUE	**348,055,798**	**368,596,714**	**(20,540,916)**	
Property rates	144,090,085	139,700,720	4,389,365	New valuation roll implemented
Fines, penalties and forfeits	5,160,302	5,748,905	(588,603)	Less fines issued than budgeted
Licences and permits	1,884,179	1,962,959	(78,780)	Decrease in licences and permits issued
Transfers and subsidies - Operational	133,526,235	133,149,130	377,105	Unspent NDPG
Municipal Debt Relief - In kind	11,232,308	-	11,232,308	Eskom Debt Relief
Interest	3,750,902	3,000,000	750,902	Increase in Repo Rates resulting in more arrears
Operational Revenue	9,577,514	500,000	9,077,514	Eskom Debt Forgiveness budgeted under exchange revenue in version 6.7 and disclosed as non-exchange i.t.o GRAP
Gains on disposal of Assets	11,823,828	500,000	11,323,828	Gains on disposal of properties
Other Gains	27,010,443	84,035,000	(57,024,557)	Decrease in fair value adjustment
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**959,288,820**	**972,039,456**	**(12,750,636)**	

EXPENDITURE BY TYPE				
Employee related costs	351,023,818	361,304,234	(10,280,416)	Due to expenditure transferred to inventory consumed
Remuneration of councillors	13,191,233	13,596,902	(405,669)	Budgeted increase for remuneration less than percentage gazetted
Bulk purchases - electricity	287,830,726	299,200,000	(11,369,274)	Load shedding during financial year resulted in less electricity being purchased
Inventory Consumed	61,620,502	46,350,249	15,270,253	Due to expenditure transferred to inventory consumed
Debt impairment	39,817,878	43,000,000	(3,182,122)	Increase in Repo rate resulted in debtors struggling to meet financial obligations. Council resolution was obtained to convert conventional meters to prepaid meters. The process will unfold during 2024/2025.
Depreciation and asset amoritisation	77,895,434	89,831,507	(11,936,073)	Decrease in landfill sites and quarries resulting in less depreciation
Interest	24,495,043	19,314,374	5,180,669	Increase in Repo Rates
Contracted services	18,053,357	26,356,829	(8,303,471)	Due to expenditure transferred to inventory consumed
Transfers and subsidies	1,203,435	1,234,751	(31,316)	Increase in electricity billed due to less loadshedding
Irrecoverable debts written off	4,311,032	7,000,000	(2,688,968)	Decrease in traffic fines being written off
Operational costs	43,090,089	48,967,110	(5,877,022)	Due to expenditure transferred to inventory consumed
Losses on disposal of Assets	22,383,298	17,000,000	5,383,298	Increase in water losses
TOTAL EXPENDITURE	**944,915,844**	**973,155,956**	**(28,240,112)**	
SURPLUS / (DEFICIT)	**14,372,976**	**(1,116,500)**	**15,489,476**	
Transfers and subsidies - capital (monetary allocations)	53,842,109	58,116,530	(4,274,421)	NDPG unspent at year-end
SURPLUS / (DEFICIT) FOR THE YEAR	**68,215,085**	**57,000,030**	**11,215,055**	

DAWID KRUIPER MUNICIPALITY

DAWID KRUIPER MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2024

	2024 Original Approved Budget R	2024 Adjustments R	2024 Final Approved Budget R	2024 Final Virements R	2024 Final Year-End Budget R
REVENUE BY SOURCE					
EXCHANGE REVENUE	**601,548,987**	**1,893,755**	**603,442,742**	**-**	**603,442,742**
Service charges - Electricity	390,188,248	(13,728,848)	376,459,400	-	376,459,400
Service charges - Water	82,922,000	(8,757,000)	74,165,000	-	74,165,000
Service charges - Waste Water Management	51,942,000	321,000	52,263,000	-	52,263,000
Service charges - Waste Management	48,148,882	662,492	48,811,374	-	48,811,374
Sale of Goods and Rendering of Service	8,426,092	(144,931)	8,281,161	-	8,281,161
Agency services	2,725,000	-	2,725,000	-	2,725,000
Interest earned from Receivables	7,000,000	16,100,000	23,100,000	-	23,100,000
Interest earned from Current and Non-Current Assets	1,250,000	1,950,000	3,200,000	-	3,200,000
Rental from Fixed Assets	7,572,065	(1,776,359)	5,795,706	-	5,795,706
Operational Revenue	1,374,700	7,267,401	8,642,101	-	8,642,101
NON-EXCHANGE REVENUE	**377,261,009**	**(8,664,295)**	**368,596,714**	**-**	**368,596,714**
Property rates	138,502,709	1,198,011	139,700,720	-	139,700,720
Fines, penalties and forfeits	4,683,250	1,065,655	5,748,905	-	5,748,905
Licences and permits	1,889,322	73,637	1,962,959	-	1,962,959
Transfers and subsidies - Operational	138,433,608	(5,284,478)	133,149,130	-	133,149,130
Interest	2,500,000	500,000	3,000,000	-	3,000,000
Operational Revenue	2,217,120	(1,717,120)	500,000	-	500,000
Gains on disposal of Assets	5,000,000	(4,500,000)	500,000	-	500,000
Other Gains	84,035,000	-	84,035,000	-	84,035,000
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**978,809,996**	**(6,770,540)**	**972,039,456**	**-**	**972,039,456**
EXPENDITURE BY TYPE					
Employee related costs	368,329,274	(10,297,611)	358,031,663	3,272,571	361,304,234
Remuneration of councillors	13,248,033	348,869	13,596,902	-	13,596,902
Bulk purchases - electricity	299,200,000	-	299,200,000	-	299,200,000
Inventory Consumed	40,205,000	6,255,249	46,460,249	(110,000)	46,350,249
Debt impairment	43,000,000	-	43,000,000	-	43,000,000
Depreciation and asset amoritisation	91,247,114	(1,415,607)	89,831,507	-	89,831,507
Interest	12,480,000	6,834,374	19,314,374	-	19,314,374
Contracted services	28,801,472	(2,644,643)	26,156,829	200,000	26,356,829
Transfers and subsidies	1,075,000	249,751	1,324,751	(90,000)	1,234,751
Irrecoverable debts written off	3,000,000	4,000,000	7,000,000	-	7,000,000
Operational costs	62,930,925	(10,691,244)	52,239,681	(3,272,571)	48,967,110
Losses on disposal of Assets	1,600,000	15,400,000	17,000,000	-	17,000,000

TOTAL EXPENDITURE	**965,116,818**	**8,039,138**	**973,155,956**	**-**	**973,155,956**
SURPLUS / (DEFICIT)	**13,693,178**	**(14,809,678)**	**(1,116,500)**	**-**	**(1,116,500)**
Transfers and subsidies - capital (monetary allocations)	87,722,392	(29,605,862)	58,116,530	-	58,116,530
SURPLUS / (DEFICIT) FOR THE YEAR	**101,415,570**	**(44,415,540)**	**57,000,030**	**-**	**57,000,030**

The municipality's budget was prepared for the period 1 July 2023 - 30 June 2024 on the accrual basis.

Skills Development Levy is budgeted under mSCOA as Operational Expenditure. The amount budgeted was: R 3.273 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 2024

	2024 Original Approved Budget R	2024 Adjustments R	2024 Final Approved Budget R	2024 Final Year-End Budget R	2024 Actual R	2024 Variance R	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts	**990,148,885**	**(52,230,418)**	**937,918,467**	**937,918,467**	**875,126,563**	**(62,791,904)**	
Property rates	128,807,520	10,087,130	138,894,650	138,894,650	144,090,085	5,195,435	New Valuation Roll implemented
Service charges	607,303,884	(28,714,854)	578,589,030	578,589,030	508,721,888	(69,867,142)	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Other revenue	26,831,481	5,929,879	32,761,360	32,761,360	30,804,617	(1,956,743)	Ad-hoc Revenue
Government - operating	138,233,608	(5,357,341)	132,876,267	132,876,267	133,526,235	649,968	Unspent NDPG
Government - capital	87,722,392	(36,125,232)	51,597,160	51,597,160	51,705,034	107,874	Multi-years projects
Interest	1,250,000	1,950,000	3,200,000	3,200,000	6,278,703	3,078,703	In terms of mSCOA interest on receivables was not part of cash flow, The inclusion of interest was changed during version 6.8
Payments							
Suppliers and employees	(827,292,221)	18,108,857	(809,183,364)	(809,183,364)	(754,997,968)	54,185,396	In budget Taxes are disclosed for asset and liabilities, but in statements only the payable is disclosed.
Finance charges	(12,480,000)	(6,500,000)	(18,980,000)	(18,980,000)	(9,429,207)	9,550,793	Discounting of financial interest.
Transfers and grants	-	-	-	-	(1,203,435)	(1,203,435)	Was budgeted as part of suppliers
NET CASH FROM / (USED) OPERATING ACTIVITIES	**150,376,664**	**(40,621,561)**	**109,755,103**	**109,755,103**	**109,495,952**	**(259,151)**	
CASH FLOW FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	-	-	-	13,802,722	13,802,722	Increase in proceeds on PPE
Payments							
Capital assets	(144,616,593)	17,155,320	(127,461,273)	(127,461,273)	(91,304,252)	36,157,021	Capital projects budgeted inclusve of VAT as per mSCOA. Changes made during version 6.8
NET CASH FROM / (USED) INVESTING ACTIVITIES	**(144,616,593)**	**17,155,320**	**(127,461,273)**	**(127,461,273)**	**(77,501,530)**	**49,959,743**	
CASH FLOW FROM FINANCING ACTIVITIES							
Receipts							
Increase (decrease) in consumer deposits	-	-	-	-	127,055	127,055	Normal fluctuations on deposits within a financial year
Payments							
Repayment of borrowing	-	-	-	-	(16,541,973)	(16,541,973)	Amount was budgeted as part of Non-Current Assets
NET CASH FROM / (USED) FINANCING ACTIVITIES	**-**	**-**	**-**	**-**	**(16,414,918)**	**(16,414,918)**	
NET INCREASE / (DECREASE) IN CASH HELD	**5,760,071**	**(23,466,241)**	**(17,706,170)**	**(17,706,170)**	**15,579,505**	**33,285,675**	
Cash / cash equivalents at the year begin:	47,190,653	(14,196,069)	32,994,584	32,994,584	32,994,584	-	
Cash / cash equivalents at the year end:	52,950,724	(37,662,310)	15,288,414	15,288,414	48,574,090	33,285,676	R 30 million of debtors with credit balances where invested.

The municipality's budget was prepared for the period 1 July 2023 - 30 June 2024 on the accrual basis.

DAWID KRUIPER MUNICIPALITY

Accounting Policies for the Annual Financial Statements
For the Year Ended 30 June 2024

1 BASIS OF PRESENTATION

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

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

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

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

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

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

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

1.8 **Original Standards and Interpretations issued but not yet effective**

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

New GRAP 104	Financial Instruments The objective of this Standard is to establish principles for recognising, measuring, presenting and disclosing financial instruments. No significant impact is expected as the Municipality's is currently applying GRAP 104. Considerations will be given to the amendments.	01-Apr-25
GRAP 1	Presentation of Financial Statements The standard will not have a significant impact as the municipality already applies it correctly.	Unknown
GRAP 103	Heritage Assets The standard will not have a significant impact as the municipality already applies it correctly.	Unknown
GRAP 104	Financial Instruments	1 April 2025

	The standard will be reviewed and adjustments will be made to the AFS if and when applicable	
GRAP 105	Transfer of Functions Between Entities Under Common Control The standard will have no impact on the municipality.	Unknown
GRAP 106	Transfer of Functions Between Entities Not Under Common Control The standard will have no impact on the municipality.	Unknown
GRAP 107	Mergers The standard will have no impact on the municipality.	Unknown
Fact Sheet 1	Fact Sheet 1 - Definition of a financial instrument The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 2	Fact Sheet 2 - Bank Accounts The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 3	Fact Sheet 3 - Receivables The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 4	Fact Sheet 4 - Payables The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 5	Fact Sheet 5 - Concessionary Loans Payable The fact sheet is already being applied. No significant impact is expected.	Unknown

Fact Sheet 6	Fact Sheet 6 - Concessionary Loans Receivable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 7	Fact Sheet 7 - Financial Guarantee Contracts The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 8	Fact Sheet 8 - Loan Commitments The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 9	Fact Sheet 9 - Investments in Residual Interest The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 10	Fact Sheet 10 - Investments and Loans Receivable The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 12 (1 of 2)	Fact Sheet 12 (1 of 2) - Disclosures Financial Position and Performance The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet 12 (2 of 2)	Fact Sheet 12 (2 of 2) - Disclosures Nature and Extent of Risks The fact sheet is already being applied. No significant impact is expected.	Unknown
Fact Sheet On GRAP 24	Fact Sheet - GRAP 24 The fact sheet is already being applied. No significant impact is expected.	Unknown

Fact Sheet Assessment Going Concern	Fact Sheet Assessing Going Concern The fact sheet is already being applied. No significant impact is expected.	Unknown

2 USE OF ESTIMATES AND JUDGEMENTS

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

2.2 Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the 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 Revenue from Non-Exchange Transactions

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

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

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

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

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

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

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

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

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

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

13 CONDITIONAL GRANTS AND RECEIPTS

13.1 Unspent Conditional Government Grants and Receipts

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

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

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

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

Unpaid Conditional Government Grants and Receipts

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

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

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

13.2 Unspent Public Contributions

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

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

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

14 CONSUMER DEPOSITS

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

15 PROVISIONS

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

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

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

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

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

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

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

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

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

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

15.7 **<u>Decommissioning, restoration and similar liability</u>**

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

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

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

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

16 <u>BORROWING COSTS</u>

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

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

17 ACCUMULATED SURPLUS

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

18 UNAUTHORISED EXPENDITURE

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

19 IRREGULAR EXPENDITURE

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

20 FRUITLESS AND WASTEFUL EXPENDITURE

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

21 COMPARATIVE INFORMATION

21.1 Budget comparatives:

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

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

The comparable information includes the following:

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

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

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

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

21.2 Prior year comparatives:

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

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

22 LEASES

22.1 The Municipality as Lessee

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

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

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

22.2 The Municipality as Lessor

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

23 EMPLOYEE BENEFITS

23.1 Post Retirement Medical Obligations

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

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

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

23.2 Long Service Awards

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

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

23.3 Provision for Staff Leave

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

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

23.3.3 Accumulated leave is vesting.

23.4 Provision for Staff Bonuses

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

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

23.5 Performance Bonuses

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

23.6 Pension and retirement fund obligations

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

24 CONTINGENT LIABILITIES

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

Management judgement is required when recognising and measuring contingent liabilities.

25 CONTINGENT ASSET

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

Management judgement is required when recognising and measuring contingent assets.

26 COMMITMENTS

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

27 **RELATED PARTIES**

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

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

28 **SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

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

28.1 **Post retirement medical obligations and Long service awards**

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

28.2 **Impairment of Receivables**

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

28.3 **Property, Plant and Equipment**

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

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

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

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

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

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

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

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

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

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

* cost as supplied by suppliers.

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

28.4 Investment Property

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

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

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

28.5 Provision and Contingent Liabilities

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

28.6 Revenue Recognition

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

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

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

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

28.7 Provision for Landfill Sites

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

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

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

28.8 Provision for Staff Leave

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

28.9 Provision for Performance Bonuses

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

28.10 Componentisation of Infrastructure Assets

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

29 DISTRIBUTION LOSSES

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

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

30 VALUE ADDED TAX

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

31 STATUTORY RECEIVABLES

31.1 Statutory Receivables Identification

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

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

31.2 Statutory Receivables Recognition

31.2.1 The municipality recognises statutory receivables as follows:

31.3 Initial Measurement

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

31.4 Subsequent Measurement

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

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

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

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

31.5 Other Charges

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

31.6 Impairment losses

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

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

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

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

31.7 Derecognition

31.7.1 The Municipality derecognises a statutory receivable when:

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

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

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

31.8 Transitional Provisions

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

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

32 ACCOUNTING FOR PRINCIPAL OR AGENT AGREEMENTS

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

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

32.3

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

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

33 SEGMENT REPORTING

33.1 A segment is an activity of an entity:

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

* for which separate financial information is available.

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

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

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

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

34 EVENTS AFTER REPORTING DATE

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

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2024 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community R	Other R	Total R
Carrying Values at 1 July 2023	**133,466,988**	**1,503,681,575**	**75,757,747**	**64,017,075**	**1,776,923,385**
Cost	205,421,434	2,460,659,503	139,030,519	136,038,562	2,941,150,019
Accumulated Depreciation	(71,954,447)	(956,977,928)	(63,272,772)	(72,021,488)	(1,164,226,635)
Acquisitions	738	32,861,328	5,329,185	2,844,313	41,035,564
Revaluation of Landfill Sites and Querries	-	(3,873,042)	-	-	(3,873,042)
Capital Under Construction	-	42,186,423	9,474,348	3,417,413	55,078,185
Depreciation	(4,363,652)	(72,727,090)	(5,427,517)	(7,976,650)	(90,494,908)
Carrying Values of disposals	(290,000)	(195,976)	-	-	(485,976)
Cost	(290,000)	(862,819)	-	-	(1,152,819)
Accumulated Depreciation	-	666,843	-	-	666,843
Carrying Values at 30 June 2024	**128,814,073**	**1,501,933,219**	**85,133,764**	**62,302,151**	**1,778,183,207**
Cost	205,132,172	2,530,971,393	153,834,053	142,300,289	3,032,237,907
Accumulated Depreciation	(76,318,098)	(1,029,038,174)	(68,700,289)	(79,998,138)	(1,254,054,699)

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2024

1.1 PROPERTY, PLANT AND EQUIPMENT

30 June 2023 Reconciliation of Carrying Value	Land and Buildings R	Infrastructure R	Community	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	18,911,636	208,932	11,273,664	30,595,884
Balance Previously Reported	201,652	20,093,107	208,932	10,124,788	30,628,479
Correction of Error - refer to note 36.01	-	(32,595)		-	(32,595)
Transferred between Additions	-	(1,148,876)	-	1,148,876	-
Revaluation of Landfill Sites and Quarries	-	(47,640,691)	-	-	(47,640,691)
Donations	-	24,859,577	-	31,514	24,891,091
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)	(70,209,898)	(4,749,510)	(7,901,363)	(87,351,100)
Balance Previously Reported	(4,490,329)	(70,220,659)	(4,749,510)	(7,884,575)	(87,345,073)
Correction of Error - refer to note 36.01	-	10,761	-	(16,787)	(6,027)
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**	**1,503,681,575**	**75,757,747**	**64,017,075**	**1,776,923,385**
Cost	205,421,434	2,460,659,503	139,030,519	136,038,562	2,941,150,019
Accumulated Depreciation	(71,954,447)	(956,977,928)	(63,272,772)	(72,021,488)	(1,164,226,635)

1.1 PROPERTY, PLANT AND EQUIPMENT

Expenditure incurred to maintain PPE	Land and Buildings	Infrastructure	Community	Other	Total
Contracted Services	250,738	3,759,446	408,316	5,493,406	9,911,905
Consumable Items	79,586	6,215,080	426,895	5,353,123	12,074,684
30 June 2024	**330,324**	**9,974,526**	**835,210**	**10,846,529**	**21,986,589**
Contracted Services	378,678	3,466,944	360,329	2,749,719	6,955,670
Balance Previously Reported	(1,203,924)	3,466,944	360,329	2,749,719	5,373,068
Correction of Inventory Consumed	25,455	1,557,147	-	-	1,582,602
Transferred	1,557,147	(1,557,147)	-	-	-
Consumable Items	128,978	5,215,446	312,967	3,399,737	9,057,127
Balance Previously Reported	130,573	5,276,643	312,967	2,874,075	8,594,257
Correction of Inventory Consumed	-	4,098	-	527,562	531,660
Correction of Error - refer to note 36.01	(1,595)	(65,295)	-	(1,900)	(68,790)
30 June 2023	**507,655**	**8,682,391**	**673,295**	**6,149,456**	**16,012,797**

1.1 PROPERTY, PLANT AND EQUIPMENT

Disclosure of PPE Under Construction (WIP)	Land and Buildings	Infrastructure	Community	Other	Total
Opening Balance 2023/2024	271,374	154,663,160	8,403,112	-	163,337,645
Under construction additions	-	42,186,423	9,474,348	3,417,413	55,078,185
Transferred from Under Construction to Additions	(32,826)	(149,133,019)	(8,403,112)	-	(157,568,958)
30 June 2024	**238,547**	**47,716,564**	**9,474,348**	**3,417,413**	**60,846,872**
Opening Balance 2022/2023	238,547	141,687,710	57,265	117,603	142,101,125
Under construction	32,826	76,342,350	8,403,112	-	84,778,289
Under Construction Dispossed	-	-	(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**

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	2024 R	2023 R
1.2	**INTANGIBLE ASSETS**		
	Carrying value as at 1 July	**8,009,223**	**8,553,818**
	Cost	9,449,763	9,601,187
	Accumulated amortisation and impairment losses	(1,440,540)	(1,047,368)
	Amortisation for the period	(472,271)	(472,486)
	Carrying value of disposals	(5,405)	(72,109)
	Cost	3,156	(151,424)
	Accumulated amortisation	(8,561)	79,315
	Carrying value as at 30 June	**7,531,547**	**8,009,223**
	Cost	9,452,918	9,449,763
	Accumulated amortisation and impairment losses	(1,921,371)	(1,440,540)
	Expenditure incurred to maintain Intangible Assets		
	Contracted Services	-	-
	Total Expenditure incurred	-	-

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

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

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

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

Note	Description	2024 R	2023 R
1.3	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Reconciliation of fair value		
	Balance as at 1 July	**1,061,029,343**	**1,029,876,451**
	Balance Previously Reported		1,028,728,944
	Correction of Error - refer to note 36.02		1,147,507
	Transfer from PPE	-	12,108,584
	Acquisitions	-	1,094,545
	Disposal	(1,487,513)	(1,134,103)
	Fair value adjustment	27,010,443	19,083,866
	Balance Previously Reported		19,026,491
	Correction of Error - refer to note 36.02		57,375
	Carrying value as at 30 June	**1,086,552,273**	**1,061,029,343**

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 2024. 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 2023	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-
Acquisitions	-	-	-	-
Depreciation	-	-	-	-
Carrying Values at 30 June 2024	**4,473,475**	**26,000**	**10,000**	**4,509,475**
Cost	4,473,475	26,000	10,000	4,509,475
Accumulated Depreciation	-	-	-	-

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 of disposals	-	-	-	-
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	-	-	-	-

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.

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2024

Note	Description	2024 R	2023 R
2	**INVENTORY**		
	Consumable Stores – at Cost	11,680,743	11,690,496
	Unsold water - at Cost	127,514	83,534
	Total Inventory	**11,808,256**	**11,774,029**

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

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

An inventory shortage to the amount of R 831 115 (2023: Inventory surplus of R 85 607) have been accounted during the period under review.

Included in consumable stock, is slow moving stock (stock showing no movement for the last 365 days) amounting to R 3 730 627 (2023: R 2 343 527).

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:

	2024	2023
Reallocations	(12,722,413)	(16,863,414)
Employee Related Costs	(15,336,556)	(14,634,262)
Contracted Services	(3,859,998)	(3,086,037)
Operational Costs	(70,957)	(68,118)
Finance Costs	(1,935,340)	(2,195,965)
Depreciation and Amortisation	(13,071,745)	(12,998,140)
Gains/(Loss) on Water Inventory	21,552,184	16,119,107

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

Note	Description	2024 R	2023 R

3 TRADE RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As at 30 June 2024	**Gross Balances**	**Provision for Bad Debts**	**Net Balance**
Trade receivables from Exchange Transactions	378,313,094	(182,556,820)	195,756,274
Trade receivables from Non-Exchange Transactions	65,710,590	(37,772,263)	27,938,326
Total Trade Receivables From Exchange and Non-Exchange Transactions	**444,023,684**	**(220,329,083)**	**223,694,601**

Trade Receivables from Exchange Transactions	**Gross Balances** **R**	**Provision for Bad Debts** **R**	**Net Balance** **R**
Total Exchange Debtors	359,473,290	(182,556,820)	176,916,470
Sundry Debtors	3,693,026	-	3,693,026
Provision for income not yet billed	15,146,778	-	15,146,778
Total Trade Receivables from Exchange Transactions	**378,313,094**	**(182,556,820)**	**195,756,274**

Trade receivables from Non-Exchange Transactions	**Gross Balances** **R**	**Provision for Bad Debts** **R**	**Net Balance** **R**
Total Non-Exchange Debtors	60,237,890	(32,655,499)	27,582,391
Plus: Traffic Debtors	5,472,700	(5,116,765)	355,935
Total Trade Receivables from Non-Exchange Transactions	**65,710,590**	**(37,772,263)**	**27,938,326**

Note	Description	2024 R	2023 R

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	276,662,552	(139,813,243)	136,491,287
Balance Previously Reported	276,304,529	(139,813,243)	136,133,264
Correction of Error - refer to note 36.03	358,022	-	358,022
Trade receivables from Non-Exchange Transactions	58,848,411	(40,697,963)	18,150,448
Balance Previously Reported	58,981,330	(40,697,963)	18,283,367
Correction of Error - refer to note 36.04	(132,919)	-	(132,919)
Total Trade Receivables From Exchange and Non-Exchange Transactions	**335,510,962**	**(180,511,205)**	**154,641,735**

Trade receivables from Exchange Transactions	**Gross Balances** **R**	**Provision for Bad Debts** **R**	**Net Balance** **R**
Total Exchange Debtors	260,809,989	(139,813,243)	120,996,747
Balance Previously Reported	260,478,705	(139,813,243)	120,665,462
Correction of Error - refer to note 36.03	331,284	-	331,284
Sundry Debtors	2,410,248	-	2,410,248
Balance Previously Reported	2,383,510	-	2,383,510
Correction of Error - refer to note 36.03	26,738	-	26,738
Provision for income not yet billed	13,084,292	-	13,084,292
Total Trade Receivables from Exchange Transactions	**276,304,529**	**(139,813,243)**	**136,491,287**

Trade receivables from Non-Exchange Transactions	**Gross Balances** **R**	**Provision for Bad Debts** **R**	**Net Balance** **R**
Total Non-Exchange Debtors	51,644,119	(35,196,796)	16,447,324
Balance Previously Reported	51,777,039	(35,196,796)	16,580,243
Correction of Error - refer to note 36.04	(132,919)	-	(132,919)
Sundry Debtors	1,485,593	-	1,485,593
Plus: Traffic Debtors	5,718,699	(5,501,167)	217,532
Total Trade Receivables From Exchange and Non-Exchange Transactions	**58,848,411**	**(40,697,963)**	**18,150,448**

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

Note	Description	2024 R	2023 R
	Ageing of Receivables from Exchange Transactions:		
	Electricity: Ageing		
	Current (0 - 30 days)	21,953,005	16,130,268
	31 - 60 Days	3,496,750	1,870,518
	61 - 90 Days	1,452,418	2,130,528
	91 - 120 Days	2,466,605	1,812,733
	+ 120 Days	19,519,137	10,548,393
	Total	48,887,916	32,492,440
	Water: Ageing		
	Current (0 - 30 days)	11,861,540	5,992,236
	31 - 60 Days	4,046,393	2,179,552
	61 - 90 Days	3,006,216	1,853,774
	91 - 120 Days	2,327,042	1,619,786
	+ 120 Days	50,484,285	41,205,878
	Total	71,725,476	52,851,226
	Refuse: Ageing		
	Current (0 - 30 days)	4,183,057	3,962,567
	31 - 60 Days	2,008,661	1,572,415
	61 - 90 Days	1,615,151	1,389,666
	91 - 120 Days	1,522,435	1,212,635
	+ 120 Days	55,275,612	47,433,516
	Total	64,604,916	55,570,799
	Sewerage: Ageing		
	Current (0 - 30 days)	4,669,936	4,121,684
	31 - 60 Days	1,877,310	1,386,964
	61 - 90 Days	1,371,121	1,137,051
	91 - 120 Days	1,305,754	990,177
	+ 120 Days	40,822,036	35,092,163
	Total	50,046,157	42,728,039
	VAT: Ageing		
	Current (0 - 30 days)	6,773,717	4,343,859
	31 - 60 Days	2,394,321	1,175,744
	61 - 90 Days	1,325,027	1,066,174
	91 - 120 Days	1,199,750	929,274
	+ 120 Days	26,572,520	20,705,259
	Total	38,265,335	28,220,309

Note	Description	2024 R	2023 R
	Other: Ageing		
	Current (0 - 30 days)	3,657,239	1,789,938
	31 - 60 Days	15,971,482	2,352,654
	61 - 90 Days	3,316,510	2,442,420
	91 - 120 Days	2,252,155	1,714,513
	+ 120 Days	60,746,104	40,647,652
	Total	85,943,491	48,947,177
	Total: Ageing		
	Current (0 - 30 days)	53,098,495	36,340,552
	31 - 60 Days	29,794,917	10,537,847
	61 - 90 Days	12,086,443	10,019,612
	91 - 120 Days	11,073,741	8,279,117
	+ 120 Days	253,419,694	195,632,860
	Total	359,473,290	260,809,989

The total ageing does not include sundry debtors of R 3 693 026 (2023: 2 410 248) and provision for income not yet billed of R 15 146 778 (2022: R 13 084 292).

Ageing of Receivables from Non-Exchange Transactions:

		2024 R	2023 R
	Rates: Ageing		
	Current (0 - 30 days)	10,559,544	8,818,523
	31 - 60 Days	5,061,400	1,556,233
	61 - 90 Days	1,520,197	1,229,101
	91 - 120 Days	1,422,246	1,116,796
	+ 120 Days	41,674,503	38,923,466
	Total	60,237,890	51,644,119

The ageing does not include sundry debtors of R 0 (2023: R 1 485 593) and traffic fines of R 5 472 700 (2023: R 5 718 699).

Note	Description	2024 R	2023 R

Payments received are being prioritised in the following order:

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

Reconciliation of the Provision for Impairment

	2024 R	2023 R
Balance at beginning 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
Provision for bad debt	39,817,878	11,447,178
Receivables from Exchange Transactions	42,743,577	4,021,696
Receivables from Non-Exchange Transactions	(2,925,699)	7,425,482
Balance at the end of the year	220,329,083	180,511,205
Receivables from Exchange Transactions	182,556,820	139,813,243
Receivables from Non-Exchange Transactions	37,772,263	40,697,963

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

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

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

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

4 OPERATING LEASE ASSET

	2024 R	2023 R
Balance at the beginning of the period	13,896	40,101
Operating Lease Revenue effected	(13,896)	(26,205)
Total Operating Lease Asset	**-**	**13,896**

The municipality as Lessor:

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

Amounts receivable under Operating Leases:

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

Note	Description	2024 R	2023 R
	Up to 1 year	-	13,896
	2 to 5 years	-	-
	More than 5 years	-	-
	Total Operating Lease Arrangements	**-**	**13,896**

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

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

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

Note	Description	2024 R	2023 R
	Up to 1 year	715,600	715,600
	2 to 5 years	2,146,800	2,862,398
	More than 5 years	Unknown	Unknown
	Total Rental Income Receivable from Die Eiland Resort	**2,862,400**	**3,577,998**

Note	Description	2024 R	2023 R
5	**CASH AND CASH EQUIVALENTS**		
	Cashier's Float	2,240	3,540
	Petty Cash	2,000	2,000
	Short-Term Investments qualifying as Cash and Cash Equivalents	36,577,199	11,534,778
	Primary Bank Account - ABSA Bank Limited	9,394,981	18,344,269
	Cash book balance of traffic account	2,597,670	3,109,997
	Total Cash and Cash Equivalents	**48,574,090**	**32,994,584**

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

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

	2024	2023
Cash Book Balance at Beginning of Period	18,344,269	8,003,235
Cash Book Balance at End of Period	9,394,981	18,344,269
Bank Statement Balance at Beginning of Period	17,261,478	7,324,832
Bank Statement Balance at End of Period	8,038,701	17,261,478

The Municipality does not have any overdrawn current account facilities with its banker as at 30 June 2024.

Note	Description		2024 R	2023 R
	Current Account (Traffic Bank Account)			
	ABSA Bank Limited - Upington Branch: Account Number 40-8511-2448			
	Cash Book Balance at Beginning of Period		3,109,997	1,033,443
	Cash Book Balance at End of Period		2,597,670	3,109,997
	Bank Statement Balance at Beginning of Period		3,049,002	1,001,065
	Bank Statement Balance at End of Period		2,594,178	3,049,002
	Investments qualifying as Cash and Cash Equivalents:			
	Institution	**Account Number**		
	ABSA Bank	93-5341-7339	159,658	6,198,609
	Investec Bank	1100-528419-623	5,818,041	5,325,719
	Grindrod Bank	11000588044	30,599,501	10,449
			36,577,199	**11,534,778**
	R 3 400 000 of the investment at Investec (account number: 1100-528419-623) is secured to DBSA.			
6	**UNPAID CONDITIONAL GRANTS AND RECEIPTS**			
	Regional Bulk Infrastructure Grant		-	3,278,280
	Total Unpaid Conditional Grants and Receipts		**-**	**3,278,280**
7	**NON-CURRENT BORROWINGS**			
	Annuity Loans		72,378,374	88,920,348
	Less : Current portion transferred to current liabilities		(19,081,038)	(17,741,365)
	Total Non-Current Borrowings		**53,297,336**	**71,178,982**
	Loans were raised for the period under review.			
	(Refer to Appendix A for more detail on long-term liabilities)			

Note	Description	2024 R	2023 R
8	**NON-CURRENT EMPLOYEE BENEFITS**		
	Post Retirement Medical Benefits	122,510,447	108,425,000
	Long-Service Awards	14,358,141	13,365,000
	Total Non-current Employee Benefits	**136,868,587**	**121,789,999**
8.1	**POST RETIREMENT MEDICAL BENEFITS**		
	Balance 1 July	112,906,000	115,463,000
	Service Cost	4,225,000	5,298,000
	Interest Cost	13,753,000	13,411,000
	Expenditure for the year	(4,935,466)	(4,181,527)
	Actuarial (Gain)	1,340,130	(17,084,473)
		127,288,664	112,906,000
	Less: Transfer of Current Portion	(4,778,217)	(4,481,000)
	Net Post-Employment Health Care Benefit Liability	**122,510,447**	**108,425,000**
8.2	**LONG SERVICE AWARDS**		
	Balance 1 July	15,498,000	15,255,000
	Service Cost	1,348,000	1,399,000
	Interest Cost	1,579,000	1,553,000
	Expenditure for the year	(3,008,421)	(3,109,268)
	Actuarial (Gain) / Loss	1,252,956	400,268
		16,669,535	15,498,000
	Less: Transfer of Current Portion	(2,311,394)	(2,133,000)
	Net Long Service Awards Liability	**14,358,141**	**13,365,000**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance 1 July	128,403,999	130,718,000
	Service Cost	5,573,000	6,697,000
	Interest Cost	15,332,000	14,964,000
	Expenditure for the year	(7,943,887)	(7,290,795)
	Actuarial (Gain)	2,593,086	(16,684,205)
		143,958,198	128,403,999
	Less: Transfer of Current Portion	(7,089,611)	(6,614,000)
	Net Total Non-Current Employee Benefit	**136,868,587**	**121,789,999**

Post Retirement Benefits

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

	2024	2023
- In-service (employees) members	394	385
- In-service (employee) non-members	427	449
- Continuation members (e.g. Retirees, widows, orphans)	97	97
Total	**918**	**931**

Note	Description	2024 R	2023 R
	The liability in respect of past service has been estimated to be as follows:		
	- In-service members	66,503,947	57,974,000
	- In-Service non-members	10,759,954	6,205,000
	- Continuation members	50,024,763	48,727,000
		127,288,664	112,906,000

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

	2024 R millions	2023 R millions	2022 R millions	2021 R millions	2020 R millions
Members	127.289	112.906	115.463	109.858	97.339
Total Liability	**127.289**	**112.906**	**115.463**	**109.858**	**97.339**

Experience adjustments were calculated as follows:

	2024 R millions	2023 R millions
Liabilities: (Gain) / Loss	14.383	(2.608)
Assets: Gain / (Loss)	-	-

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

	2022 R millions	2021 R millions	2020 R millions
Liabilities: (Gain) / Loss	(3.926)	(16.494)	7.572
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	2024 R	2023 R
	Rate of interest		
	Discount rate	12.42%	12.42%
	Consumer Price Inflation	6.42%	6.53%
	Health Care Cost Inflation Rate	7.92%	8.03%
	Net Effective Discount Rate	4.17%	4.06%
	Maximum Subsidy Inflation Rate	5.57%	5.65%
	Net-of-maximum--subsidy-inflation discount rate	6.49%	6.41%

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:

	2024 R	2023 R
Present value of fund obligations	127,288,664	112,906,000
Net liability/(asset)	**127,288,664**	**112,906,000**

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

	2024 R	2023 R
Balance 1 July	112,906,000	115,463,000
Contribution for the year	4,225,000	5,298,000
Interest Cost	13,753,000	13,411,000
Expenditure for the year	(4,935,466)	(4,181,527)
Past Service Cost	-	-
Actuarial (Gain)	1,340,130	(17,084,473)
	127,288,664	112,906,000
Less: Transfer of Current Portion	(4,778,217)	(4,481,000)
Net Post-Employment Health Care Benefit Liability	**122,510,447**	**108,425,000**

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	77.264	50.025	127.289

The effect of movements in the assumptions are as follows:

Assumptions	**Change**	**Liability R millions**	**Change %**
Central assumptions	-	127.289	-
Health Care Inflation	+ 1%	136.579	7%
Health Care Inflation	- 1%	112.782	-11%
Discount Rate	+ 1%	113.669	-11%
Discount Rate	- 1%	143.809	13%
Post-retirement mortality	+1 year	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%

Note	Description	2024 R	2023 R

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%

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

The effect of movements in the assumptions are as follows:

Assumptions	Change	Current Service Cost R millions	Interest Cost R millions	Total R millions	Change %
Central Assumptions		5.2312	15.5136	20.7447	
Health Care Inflation	+ 1%	6.2357	15.9729	22.2086	7%
Health Care Inflation	- 1%	4.4230	13.7131	18.1361	-13%
Discount Rate	+ 1%	4.4995	13.7997	18.2992	-12%
Discount Rate	- 1%	6.1435	16.1512	22.2947	7%
Post-retirement mortality	+1 year	5.1250	15.1350	20.2600	-2%
Post-retirement mortality	-1 year	5.3418	15.9164	21.2582	2%
Average retirement age	-1 year	5.4032	16.3375	21.7407	5%
Continuation of membership at retirement	-10%	4.5337	14.2341	18.7677	-10%

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	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	818	828
Rate of interest		
Discount Rate	10.03%	10.92%

Note	Description	2024 R	2023 R
	CPI	4.59%	5.39%
	General Increase Rate	5.59%	6.39%
	Net Discount Rate	4.20%	4.26%
	The amounts recognised in the Statement of Financial Position are as follows:		
	Present value of fund obligations	16,669,535	15,498,000
	Net liability	**16,669,535**	**15,498,000**

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

	2024 R millions	2023 R millions	2022 R millions	2021 R millions	2020 R millions
Members	16.670	15.498	15.255	15.105	13.456
Total Liability	**16.670**	**15.255**	**15.255**	**15.105**	**13.456**

	2024 R millions	2023 R millions
Experience adjustments were calculated as follows:		
Liabilities: (Gain) / Loss	1.172	1.190
Assets: Gain / (Loss)	-	-

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

	2022 R millions	2021 R millions	2020 R millions
Liabilities: (Gain) / Loss	0.326	1.443	0.836
Assets: Gain / (Loss)	-	-	-

	2024	2023
Balance 1 July	15,498,000	15,255,000
Contribution for the year	1,348,000	1,399,000
Interest Cost	1,579,000	1,553,000
Expenditure for the year	(3,008,421)	(3,109,268)
Actuarial (Gain)	1,252,956	400,268
	16,669,535	15,498,000
Less: Transfer of Current Portion	(2,311,394)	(2,133,000)
Net Long-Service Award Liability	**14,358,141**	**13,365,000**

Sensitivity Analysis on the Accrued Liability

Assumptions	Change	Liability R millions	Change %
Central assumptions	-	16.670	-
General earnings inflation	+ 1%	17.569	5%
General earnings inflation	- 1%	15.920	-4%
Discount rate	+ 1%	15.958	-4%

Note	Description		2024 R	2023 R
	Discount rate	- 1%	17.541	5%
	Average retirement age	+2 yrs	19.247	15%
	Average retirement age	-2 yrs	14.065	-16%
	Withdrawal rates	x2	13.619	-18%
	Withdrawal rates	x0.5	18.761	13%

Sensitivity Analysis on 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%

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

The effect of movements in the assumptions are as follows:

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

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	2024 R	2023 R
9	**NON-CURRENT PROVISIONS**		
	Landfill Site - Environmental Rehabilitation	23,735,275	26,989,143
	Quarries - Environmental Rehabilitation	30,168,539	27,551,666
	Total Non-Current Provisions	**53,903,814**	**54,540,809**

9.1 **Landfill Site - Environmental rehabilitation**

Note	Description	2024 R	2023 R
	Balance beginning of the period	36,231,839	69,613,482
	Change in landfill closure provision	(3,635,073)	(36,770,176)
	Interest Cost	3,357,467	3,388,533
		35,954,233	36,231,839
	Less: Transfer of Current Portion	(12,218,958)	(9,242,696)
	Balance at the end of the period	**23,735,275**	**26,989,143**

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

	2024 R	2023 R
Askham Landfill Site	664,515	561,053
De Duine Landfill Site	23,142,003	23,489,358
Groot Mier Landfill Site	1,562,749	1,529,281
Leerkrans Landfill Site	1,745,484	1,683,432
Loubos Landfill Site	1,416,973	1,457,514
Noenieput Landfill Site	256,620	251,815
Philandersbron Landfill Site	1,627,784	1,655,657
Rietfontein Landfill Site	1,463,460	1,489,322
Swartkop Landfill Site	1,298,578	1,358,585
Welkom Landfill Site	2,776,066	2,755,820
Total Landfill site rehabilitation	**35,954,233**	**36,231,839**

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 2024:

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

Key financial assumptions used for 30 June 2023:

Assumptions

	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%

9.2 Quarries - Environmental rehabilitation

	2024 R	2023 R
Balance beginning of the period	30,507,818	38,525,130

Note	Description	2024 R	2023 R
	Change in quarry closure provision	(237,969)	(10,870,514)
	Interest Cost	3,117,794	2,853,202
		33,387,643	30,507,818
	Less: Transfer of Current Portion	(3,219,104)	(2,956,152)
	Balance at the end of the period	**30,168,539**	**27,551,666**

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.

	2024	2023
Leseding Quarry	1,878,153	1,716,155
Spitskop Quarry	26,081,013	23,831,416
Upington Quarry	4,751,905	4,342,034
Rietfontein 1 Quarry	380,631	347,800
Rietfontein 2 Quarry	295,940	270,414
Total Quarries rehabilitation	**33,387,644**	**30,507,818**

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 2024:

	CPI	Discount Rate	Risk Allowance
Leseding Quarry	5.10%	10.30%	0.00%
Spitskop Quarry	5.10%	10.30%	0.00%
Upington Quarry	5.10%	10.30%	0.00%
Rietfontein 1 Quarry	5.10%	10.30%	0.00%
Rietfontein 2 Quarry	5.10%	10.30%	0.00%

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%

10 NON-CURRENT TRADE AND OTHER PAYABLES

	2024	2023
Municipal Debt Relief from Eskom	58,978,549.46	-
Less : Current portion transferred to current Trade and Other Payables	(17,790,788.33)	-
Total Long-Term Trade and Other Payables	**41,187,761.13**	**-**

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

11 CONSUMER DEPOSITS

	2024	2023
Electricity and Water	13,916,800	13,251,273
Sundry	3,083,481	3,621,953
Total Consumer Deposits	**17,000,281**	**16,873,225**

Note	Description	2024 R	2023 R
	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	2024 R	2023 R
12	**PROVISIONS**		
	Performance Bonus	835,114	796,432
	Leave Provision	37,277,781	35,816,308
	Current portion of Non-Current Provisions	15,438,062	12,198,848
	Total Provisions	**53,550,957**	**48,811,588**
	Performance bonuses		
	Balance beginning of the period	796,432	841,577
	Performance bonuses paid	(1,104,905)	(841,577)
	Contributions	1,143,587	796,432
	Balance at the end of the period	**835,114**	**796,432**
	Leave Provision		
	Balance beginning of the period	35,816,308	35,400,914
	Leave pay-outs	(2,469,224)	(2,226,383)
	Contribution	3,930,697	2,641,777
	Balance at the end of the period	**37,277,781**	**35,816,308**

Note	Description	2024 R	2023 R
13	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	95,437,040	142,135,678
	Balance Previously Reported		145,441,635
	Correction of Error - refer to note 36.05		(3,305,957)
	Payments Received in Advance	39,565,701	8,518,556
	Retentions	8,032,128	9,102,680
	Unidentified Deposits	4,399,133	4,041,807
	Other Creditors	16,531,570	16,855,081
	Balance Previously Reported		16,853,881
	Correction of Error - refer to note 36.05		1,200
	Leave Accrual	2,229,654	2,229,809
	Staff Bonuses	10,169,661	9,991,352
	Current portion transferred from Non-Current Trade and Other Payables	17,790,788	-
	Total Trade and Other Payables from Exchange Transactions	**194,155,676**	**192,874,964**

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.

Note	Description	2024 R	2023 R
	Leave accrual		
	Balance beginning of the period	2,229,809	1,820,973
	Contribution	-	408,837
	Reversal of Provision	(155)	-
	Balance at the end of the period	**2,229,654**	**2,229,809**

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

	Staff Bonuses		
	Balance beginning of the period	9,991,352	9,877,908
	Bonus Payments	(17,091,840)	(16,720,187)
	Contributions	17,270,150	16,833,631
	Balance at the end of the period	**10,169,661**	**9,991,352**

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.

14	**TRADE AND OTHER PAYABLES FROM NON-EXCHANGE TRANSACTIONS: UNSPENT CONDITIONAL GRANTS AND RECEIPTS**		
14.1	***Conditional Grants From Other Spheres of Government***	**5,526,388**	**10,941,743**
	Department of Economic Development and Tourism	70,486	841,954
	Other	23,155	50,000
	Municipal Infrastructure Grant	-	213,503
	Neighbourhood Development Partnership Grant	5,267,694	3,449,586
	Integrated National Electrification Programme	-	5,638,793
	Regional Bulk Infrastructure Grant	165,052	-
	Water Service Infrastructure Grant	-	747,907
	Total Unspent Conditional Grants and Receipts	**5,526,388**	**10,941,743**

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

15	**TAXES**		
	VAT (Receivable) / Payable	9,417,124	10,247,485
	Balance Previously Reported		10,274,976
	Correction of Error - refer to note 36.06		(27,492)
	Total Taxes	**9,417,124**	**10,247,485**

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	2024 R	2023 R
16	**ACCUMULATED SURPLUS**		
	Accumulated surplus / (deficit)	2,569,774,874	2,501,559,789
	Balance Previously Reported		2,496,836,177
	Correction of Error - refer to note 36.07		4,723,612
	Total Accumulated Surplus	**2,569,774,874**	**2,501,559,789**
17	**PROPERTY RATES**		
	General Rates		
	Total Assessment Rates	159,931,799	140,511,034
	Balance Previously Reported		140,560,736
	Correction of Error - refer to note 36.09		(49,701)
	Less: Revenue Foregone	(15,841,713)	(8,110,635)
	Balance Previously Reported		(8,193,651)
	Correction of Error - refer to note 36.09		83,016
	Total Property Rates	**144,090,085**	**132,400,400**
	Valuations	**2024/06/30 R 000's**	**2023/06/30 R 000's**
	Residential & Commercial	8,216,386	7,949,750
	Agricultural	5,350,025	5,297,817
	State	453,995	435,995
	PSI & PBO	29,881	29,381
	Non Rateable	1,603,457	1,663,986
	Total Property Valuations	**15,653,744**	**15,376,929**
	The general valuation came into effect on 1 July 2020. A general rate of R 0.0140751 (2023: R 0.0133287).		
18	**GOVERNMENT GRANTS, DONATIONS AND SUBSIDIES**		
	Government Grants and Subsidies - Operating	133,526,235	127,789,456
	Government Grants and Subsidies - Capital	53,842,109	80,204,899
	Municipal Debt Relief - In kind	11,232,308	25,255,807
	Total Government Grants, Donations and Subsidies	**198,600,652**	**233,250,162**
	Coghsta	-	24,857,777
	Department of Economic Development and Tourism	771,468	321,327
	Directo Signs	26,845	-
	Eskom Debt Relief	11,232,308	-
	Extended Public Work Programme - National	950,000	1,298,745
	Equitable Share	116,595,409	106,741,000
	Financial Management Grant	3,000,000	3,000,000
	Housing Subsidy	400,000	200,000
	Integrated National Electrification Programme	22,338,793	304,287
	KF Airconditioning	-	1,800
	Municipal Infrastructure Grant	27,331,000	28,220,734
	Neighbourhood Development Partnership Grant	4,752,892	17,252,909
	Provincial	3,129,000	3,179,300
	Regional Bulk Infrastructure Grant	1,322,938	41,271,534
	Thusano NPC	-	396,230
	Water Service Infrastructure Grant	6,750,000	6,204,518
	Total Government Grants and Subsidies	**198,600,652**	**233,250,162**

Note	Description	2024 R	2023 R
18.01	***Equitable Share***		
	Balance unspent at beginning of year	-	-
	Current year receipts	116,595,409	106,741,000
	Conditions met - transferred to revenue	(116,595,409)	(106,741,000)
	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.

Note	Description	2024 R	2023 R
18.02	***Integrated National Electrification Programme***		
	Balance unspent at beginning of year	5,638,793	(1,481,920)
	Current year receipts	16,700,000	7,425,000
	Conditions met - transferred to revenue	(22,338,793)	(304,287)
	Conditions still to be met - transferred to liabilities / (assets)	**-**	**5,638,793**

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

Note	Description	2024 R	2023 R
18.03	***Provincial Grants***		
	Balance unspent at beginning of year	-	179,300
	Current year receipts	3,129,000	3,000,000
	Conditions met - transferred to revenue	(3,129,000)	(3,179,300)
	Conditions still to be met - transferred to liabilities	**-**	**-**

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

Note	Description	2024 R	2023 R
18.04	***Municipal Infrastructure Grant***		
	Balance unspent at beginning of year	213,503	251,237
	Current year receipts	27,331,000	28,183,000
	Roll over not approved	(213,503)	-
	Conditions met - transferred to revenue	(27,331,000)	(28,220,734)
	Conditions still to be met - transferred to liabilities	**-**	**213,503**

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

Note	Description	2024 R	2023 R
18.05	***Housing***		
	Balance unspent at beginning of year	-	-
	Current year receipts	400,000	200,000
	Conditions met - transferred to revenue	(400,000)	(200,000)
	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.

Note	Description	2024 R	2023 R
18.06	***Water Service Infrastructure Grant***		
	Balance unspent at beginning of year	747,907	1,952,425
	Current year receipts	6,750,000	5,000,000
	Roll over not approved	(747,907)	-
	Conditions met - transferred to revenue	(6,750,000)	(6,204,518)
	Conditions still to be met - transferred to liabilities	**-**	**747,907**

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

Note	Description	2024 R	2023 R
18.07	***Financial Management Grant***		
	Balance unspent at beginning of year	-	-
	Current year receipts	3,000,000	3,000,000
	Conditions met - transferred to revenue	(3,000,000)	(3,000,000)
	Conditions still to be met	**-**	**-**

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

Note	Description	2024 R	2023 R
18.08	***Other***		
	Balance unspent at beginning of year	50,000	50,000
	Current year receipts	-	894,771
	Conditions met - transferred to revenue	(26,845)	-
	Conditions still to be met - transferred to liabilities	**23,155**	**50,000**
	Various grants received from different spheres (e.g. Lotto)		
18.09	***Extended Public Work Programme - National***		
	Balance unspent at beginning of year	-	225,745
	Current year receipts	950,000	1,073,000
	Conditions met - transferred to revenue	(950,000)	(1,298,745)
	Conditions still to be met - transferred to liabilities	**-**	**-**
	The Expanded Public Works Programme Grant was allocated to the Municipality for the installation of water meters.		
18.10	**COGHSTA**		
	Balance unspent at beginning of year	-	-
	Current year receipts	-	24,857,777
	Conditions met - transferred to revenue	-	(24,857,777)
	Conditions still to be met	**-**	**-**
	Coghsta donated completed infrastructure projects to Dawid Kruiper Municipality.		
18.11	**Neighbourhood Partnership Development Grant**		
	Balance unspent at beginning of year	3,449,586	(6,161,505)
	Current year receipts	6,571,000	26,864,000
	Conditions met - transferred to revenue	(4,752,892)	(17,252,909)
	Conditions still to be met - transferred to liabilities	**5,267,694**	**3,449,586**
	The Neighbourhood Development Partnership Grants supports municipalities in developing and implementing urban network plans.		
18.12	**Department of Economic Development and Tourism**		
	Balance unspent at beginning of year	841,954	1,163,281
	Conditions met - transferred to revenue	(771,468)	(321,327)
	Conditions still to be met - transferred to liabilities	**70,486**	**841,954**
	The grant is utilised for the construction of infrastructure in terms of the conditions of the grant.		
18.13	**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.		
18.14	**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.		

Note	Description	2024 R	2023 R
18.15	**Regional Bulk Infrastructure Grant**		
	Balance unspent at beginning of year	(3,278,280)	(4,131,816)
	Current year receipts	4,766,269	42,125,071
	Conditions met - transferred to revenue	(1,322,938)	(41,271,534)
	Conditions still to be met - transferred to liabilities / (assets)	**165,052**	**(3,278,280)**
	The funding was received for the upgrade of the Kameelmond Waste Water Treatment Works.		
19	**FINES, PENALTIES AND FORFEITS**		
	Fines	4,838,224	3,537,836
	Illegal Connections	1,762,340	639,000
	Balance Previously Reported		636,000
	Correction of Error - refer to note		3,000
	Law Enforcement Fines	46,000	8,380
	Municipal Traffic Fines	3,028,400	2,887,810
	Overdue Books Fines	1,484	2,646
	Forfeits	300,288	187,885
	Pound Fees	21,790	57,239
	Total Fines, Penalties and Forfeits	**5,160,302**	**3,782,961**
20	**LICENCES AND PERMITS**		
	Market Porters	50,197	65,949
	Road and Transport Licences	1,833,690	1,728,693
	Trading Licences	291	152
	Total Licences and Permits	**1,884,179**	**1,794,795**
21	**OPERATIONAL REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Debt Forgiveness	7,105,632	181,839
	Eskom	6,718,013	-
	Other Suppliers	387,619	181,839
	Balance Previously Reported		-
	Correction of Error - refer to note 36.13		181,839
	Total Operational Revenue from Non-Exchange Transactions	**7,105,632**	**181,839**
22	**OPERATIONAL REVENUE FROM EXCHANGE TRANSACTIONS**		
	Administrative Handling Fees	730,566	10,014
	Balance Previously Reported		10,014
	Correction of Error - refer to note 36.14		-
	Bad Debts Recovered	37,359	89,949
	Breakages and Losses Recovered	3,471	98
	Commission	905,788	802,626
	Discounts and Early Payments	-	-
	Balance Previously Reported		181,839
	Correction of Error - refer to note 36.14		(181,839)
	Incidental Cash Surpluses	-	32,222
	Balance Previously Reported		32,222
	Correction of Error - refer to note 36.14		-
	Inspection Fees	73,259	95,024
	Insurance Refund	10,435	12,983
	Request for Information	8,479	18,677
	Skills Development Levy Refund	574,896	571,867
	Total Operational Revenue from Exchange Transactions	**2,344,253**	**1,633,460**

Note	Description	2024 R	2023 R
23	**RENTAL FROM FIXED ASSETS**		
	Investment Property	6,710,410	6,668,682
	Balance Previously Reported		6,574,136
	Correction of Error - refer to note 36.15		94,546
	Property, Plant and Equipment	349,325	405,181
	Total Rental from Fixed Assets	**7,059,735**	**7,073,863**
24	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Academic Services	-	-
	Administrative Handling Fees	-	-
	Advertisements	-	1,437
	Application Fees for Land Usage	115,974	115,292
	Building Plan Approval	890,672	1,312,498
	Cemetery and Burial	148,502	203,170
	Clearance Certificates	117,389	82,644
	Development Charges	-	53,954
	Encroachment Fees	71,781	68,462
	Entrance Fees	749,150	628,601
	Escort Fees	3,527	8,492
	Exempted Parking	496	1,057
	Fire Services	6,395	92,875
	Legal Fees Recovered	163,942	56,175
	Occupation Certificates	5,585	13,626
	Parking Fees	1,061	1,760
	Photocopies and Faxes	3,137	11,695
	Publications	946	3,335
	Sale of Consumables	163,656	142,991
	Stone and Gravel	-	4,296
	Sub-Division and Consolidation Fees	20,940	38,348
	Town Planning and Servitudes	6,905,105	6,112,813
	Balance Previously Reported		6,097,285
	Correction of Error - refer to note 36.17		15,528
	Traffic Control	548	-
	Total Sale of Goods and Rendering of Services	**9,368,806**	**8,953,523**

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	2024 R	2023 R
25	**SERVICE CHARGES**		
	Sale of Electricity	388,332,716	332,318,590
	Prepaid Electricity Sales	158,763,233	120,392,097
	Balance Previously Reported		120,326,464
	Correction of Error - refer to note 36.16		65,634
	Debt Recovered via Sales	(14,015,942)	-
	Other Electricity Sales	4,073,989	5,750,526
	Balance Previously Reported		5,747,951
	Correction of Error - refer to note 36.16	-	2,575
	Metered Electricity Sales	247,304,313	213,270,772
	Balance Previously Reported		212,893,579
	Correction of Error - refer to note 36.16	-	377,193
	Cost of Free Basic Services - Indigents	(7,792,877)	(7,094,806)
	Balance Previously Reported		(7,094,806)
	Correction of Error - refer to note 34.18	-	-
	Total Sale of Water	83,902,247	68,322,535
	Metered Water Sales	65,187,059	58,322,906
	Balance Previously Reported		58,026,482
	Correction of Error - refer to note 36.16		296,424
	Prepaid Water Sales	209,972	370,315
	Balance Previously Reported		370,315
	Correction of Error - refer to note 36.16		-
	Other Water Sales	21,147,483	11,730,283
	Balance Previously Reported		11,669,089
	Correction of Error - refer to note 36.16		61,193

Note	Description	2024 R	2023 R
	Cost of Free Basic Services - Indigents	(2,642,267)	(2,100,969)
	Total Refuse Removal	48,074,082	45,236,524
	Refuse Removal	62,009,562	58,451,810
	Balance Previously Reported		58,453,488
	Correction of Error - refer to note 36.16		(1,678)
	Cost of Free Basic Services - Indigents	(13,935,480)	(13,215,286)
	Total Sewerage and Sanitation Charges	52,739,719	48,652,241
	Sewerage and Sanitation Charges	65,518,630	60,676,778
	Balance Previously Reported		60,686,018
	Correction of Error - refer to note 36.16		(9,240)
	Cost of Free Basic Services - Indigents	(12,778,911)	(12,024,537)
	Total Service Charges	**573,048,764**	**494,529,889**

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	2024 R	2023 R
26	**BULK PURCHASES**		
	Electricity	287,830,726	240,472,376
	Balance Previously Reported		240,472,376
	#REF!		-
	Total Bulk Purchases	**287,830,726**	**240,472,376**

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	2024 R	2023 R
27	**CONTRACTED SERVICES**		
	Artists and Performers	-	18,000
	Auctioneers	77,386	-
	Board Members	-	37,905
	Business and Advisory	133,466	135,748
	Business and Financial Management	1,318,174	2,573,824
	Catering Services	92,595	115,924
	Civil Engineering	489,571	28,000
	Contractors	-	2,350
	Gardening Services	-	3,797
	Laboratory Services	2,385,822	1,694,153
	Land and Quantity Surveyors	367,066	58,088
	Legal Cost	832,436	1,133,946
	Balance Previously Reported		1,133,436
	Correction of Error - refer to note 36.18		510
	Litter Picking and Street Cleaning	905,525	1,436,877
	Maintenance of Buildings and Facilities	250,738	378,678
	Maintenance of Community Assets	408,316	360,329
	Maintenance of Infrastructure Assets	3,759,446	3,466,944
	Maintenance of Other Assets	5,526,340	2,794,739
	Medical Examinations	359,382	438,520
	Plants, Flowers and Decorations	2,100	18,819
	Pest Control and Fumigation	3,960	28,622
	Qualification Verification	-	10,386
	Refuse Removal Contractors	400,188	379,755
	Security Services	2,551,484	4,307,584
	Sewerage Services	639,695	183,420
	Stage and Sound Crew	-	15,000
	Town Planners	568,588	1,287,320
	Valuer and Assessors	289,143	773,609
	Water Takers	551,936	-
	Reallocation of Contracted Services to Water Inventory Consumed	(3,859,998)	(3,086,037)
	Total Contracted Services	**18,053,357**	**18,596,300**

Note	Description	2024 R	2023 R
28	**DEPRECIATION AND AMORTISATION**		
	Depreciation on PPE	90,494,908	87,351,100
	Balance Previously Reported		87,345,073
	Correction of Error - refer to note 36.2		6,027
	Amortisation on Intangible Assets	472,271	472,486
	Reallocation of Depreciation and Asset Impairment to Water Inventory Consumed	(13,071,745)	(12,998,140)
	Total Depreciation and Asset Impairment	**77,895,434**	**74,825,446**
29	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	219,481,103	211,839,659
	Housing Benefits	441,095	432,244
	Medical Aid Contributions	16,695,896	16,176,465
	Other Benefits and Allowances	11,049,725	11,108,474
	Overtime Payments	23,789,367	25,130,987
	Pension Fund and UIF Contributions	39,716,923	40,763,568
	Performance Bonus	1,057,939	560,735
	Post Retirement Benefit	27,583,484	8,220,734
	Skills Development Levy	2,925,764	2,881,915
	Staff Bonuses	17,270,150	16,833,631
	Travel Allowance	6,362,224	6,703,144
	Less: Employee Costs Capitalised	(13,294)	(171,170)
	Reallocation of Employee Related Costs to Water Inventory Consumed	(15,336,556)	(14,634,262)
	Total Employee Related Costs	**351,023,818**	**325,846,126**
	Reconciliation of GRAP 25 Disclosure		
	Post Retirement Medical Benefits	19,318,130	1,624,527
	Service Cost	4,225,000	5,298,000
	Interest Cost	13,753,000	13,411,000
	Actuarial (Gain)	1,340,130	(17,084,473)
	Long Service Awards	4,179,956	3,352,268
	Service Cost	1,348,000	1,399,000
	Interest Cost	1,579,000	1,553,000
	Actuarial (Gain)	1,252,956	400,268
	Total Reconciliation as per GRAP 25	**23,498,086**	**4,976,795**

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	2024 R	2023 R
29.01	***Remuneration of the Municipal Manager: E Ntoba***		
	Annual Remuneration	1,032,796	1,020,366
	Car Allowance	241,200	241,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	16,702	18,015
	Performance Bonuses	169,905	184,656
	Leave Gratuity	-	86,187
	Total	**1,460,603**	**1,550,424**

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

Note	Description	2024 R	2023 R
29.02	***Remuneration of Chief Financial Officer: R F Strauss***		
	Annual Remuneration	1,001,580	950,331
	Car Allowance	180,000	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	212,843	218,701
	Performance Bonuses	157,808	12,613
	Total	**1,552,231**	**1,361,646**

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	2024 R	2023 R
29.03	***Remuneration of the Director Electro Mechanical Services: A J Snyders***		
	Performance Bonuses	-	62,895
	Total	**-**	**62,895**
	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.		
29.04	***Remuneration of the Director Corporate Services: C M Newman***		
	Annual Remuneration	1,183,369	1,092,719
	Car Allowance	144,000	199,200
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	251,072	236,636
	Performance Bonuses	164,157	71,373
	Total	**1,742,598**	**1,599,929**
29.05	***Remuneration of the Director Development Services: M G Bovu***		
	Annual Remuneration	1,359,676	1,310,429
	Car Allowance	202,248	202,248
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	20,952	18,800
	Performance Bonuses	164,157	99,922
	Performance Bonuses paid due to CCMA judgement	142,746	-
	Total	**1,889,779**	**1,631,400**
29.06	***Remuneration of the Director Civil Engineering Services: P G Jonker***		
	Annual Remuneration	938,103	904,547
	Car Allowance	132,648	132,648
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	14,191	13,465
	Performance Bonuses	122,023	48,632
	Total	**1,206,965**	**1,099,292**
	Mr P G Jonker was permanent appointed as Director: Civil Engineering Services from 1 August 2020.		
29.07	***Remuneration of the Director Development and Planning: C W Geldenhuys***		
	Annual Remuneration	1,025,440	962,015
	Car Allowance	144,000	180,000
	Contributions to Pension, Group Life & Medical Aid Funds and Other Contributions	224,855	208,446
	Performance Bonuses	184,109	125,789
	Total	**1,578,404**	**1,476,250**
29.08	***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 2022/2023 financial year were paid. Performance bonuses for 2023/2024 financial year is provided as set out in note 12		
30	**FINANCE COSTS**		
	Bank Overdraft	-	-
	Borrowings	9,381,277	9,504,029
	Non-Current Provisions	6,475,261	6,241,736
	Discounting of Financial Instruments	5,426,066	-
	Overdue Accounts	5,147,779	8,895,413
	Reallocation of Finance Charges to Water Inventory Consumed	(1,935,340)	(2,195,965)
	Total Finance Costs	**24,495,043**	**22,445,212**

Note	Description	2024 R	2023 R
31	**INVENTORY CONSUMED**		
	Consumables	26,359,050	21,762,020
	Water	31,697,728	31,135,553
	Materials and Supplies	12,074,684	9,061,206
	Balance Previously Reported		9,129,995
	Correction of Error - refer to note 36.19		(68,789)
	Reallocation of Consumables, Materials and Supplies to Water Inventory Consumed	(8,510,959)	(5,891,410)
	Total Inventory Consumed	**61,620,502**	**56,067,368**
	Water inventory expensed comprises of the following costs which were reallocated:		
	Reallocations -	(12,722,413)	(16,863,414)
	Employee Related Costs	(15,336,556)	(14,634,262)
	Contracted Services	(3,859,998)	(3,086,037)
	Operational Costs	(70,957)	(68,118)
	Finance Costs	(1,935,340)	(2,195,965)
	Depreciation and Amortisation	(13,071,745)	(12,998,140)
	Gains/(Loss) on Water Inventory	21,552,184	16,119,107
32	**REMUNERATION OF COUNCILLORS**		
	Executive Mayor	998,851	961,456
	Speaker	807,718	777,330
	Executive Committee Members	2,658,276	2,556,048
	Section 79 Chairperson	431,316	414,708
	Councillors	8,295,072	7,941,184
	Total Councillors' Remuneration	**13,191,233**	**12,650,726**
	In-kind Benefits		
	The Mayor and Speaker are full-time councillors. Each is provided with an office and secretarial support at the cost of the Council.		
	The Mayor has use of a Council owned vehicle for official duties.		
	All Councillors were provided with a Council laptop and 3G Modem.		
	Refer to Appendix D for more detail.		
33	**OPERATIONAL COST**		
	Achievements and Awards	-	-
	Advertising, Publicity and Marketing	178,589	265,240
	Assets less than the Capitalisation Threshold	236,566	539,272
	Bank Charges, Facility and Card Fees	3,755,063	3,170,497
	Cleaning Services	1,129	787
	Commission	6,812,612	5,177,979
	Balance Previously Reported		5,177,458
	Correction of Error - refer to note 36.21		521
	Communication	1,197,982	2,694,167
	Courier and Delivery Services	14,235	9,036
	Drivers Licences and Permits	800	6,227
	Entertainment	196	12,418
	External Audit Fees	5,438,351	4,631,116
	External Computer Service	5,826,038	5,575,422
	Fines and Penalties	-	435,190
	Hire Charges	1,063,787	393,777
	Insurance Underwriting	3,401,228	5,230,824
	Levies Paid - Water Resource Management Charges	1,675,450	1,340,558
	Licences	1,047,486	1,155,773
	Management Fee	-	5,846
	Municipal Services	3,148,068	2,284,300
	Operational Leases	911,692	593,155
	Printing, Publications and Books	259,557	392,640
	Professional Bodies, Membership and Subscription	4,014,872	3,910,622
	Registration Fees	346,124	276,880
	Remuneration to Ward Committees	1,638,433	1,398,058
	Signage	5,123	4,307
	Small Differences Tolerances	10,214	162
	System Access and Information Fees	21,094	20,722
	Travel and Subsistence	908,262	937,335
	Uniform and Protective Clothing	959,896	793,118

Note	Description	2024 R	2023 R
	Balance Previously Reported		786,548
	Correction of Error - refer to note 36.21		6,570
	Vehicle Tracking	288,197	356,988
	Reallocation of Operational Costs to Water Inventory Consumed	(70,957)	(68,118)
	Total Operational Cost	**43,090,089**	**41,544,298**
34	**TRANSFERS AND SUBSIDIES**		
	Poverty Relief	1,203,435	994,169
	Total Transfers and Subsidies	**1,203,435**	**994,169**
	The Executive Mayor makes donations available on own discretion.		
35	**RECONCILIATION BETWEEN NET SURPLUS / (DEFICIT) FOR THE YEAR AND CASH GENERATED / (ABSORBED) BY OPERATIONS**		
35.1	**CASH GENERATED/(ABSORBED) BY OPERATIONS**		
	Surplus / (Deficit) for the year	68,215,085	94,153,391
	Adjustments for:		
	Depreciation on Property, Plant and Equipment	90,494,908	87,351,100
	Amortisation of Intangible Assets	472,271	472,486
	Gains / (Loss) on Sale of Fixed Assets	(11,823,828)	2,011,214
	Water Inventory Losses	21,552,184	16,119,107
	Actuarial Gain	2,593,086	(16,684,205)
	Profit / (Loss) on Fair Value Adjustments	(27,010,443)	(21,750,918)
	Donations received as part of Government Grants, Donations and Subsidies	(11,232,308)	(25,255,807)
	Donations received as part of Government Grants, Donations and Subsidies - Expenditure Recognised	-	364,716
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	39,817,878	11,447,178
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	831,115	(85,607)
	Discounting of Financial Instruments	5,426,066	-
	Contribution leave provision	3,930,697	2,641,777
	Contribution leave provision - expenditure incurred	(2,469,224)	(2,226,383)
	Contribution from/to Landfill Sites - Interest	3,357,467	3,388,533
	Contribution from/to Quarries - Interest	3,117,794	2,853,202
	Contribution from/to Post Retirement Medical Benefits	17,978,000	18,709,000
	Contribution from/to Long-Service Awards	2,927,000	2,952,000
	Contribution from/to Landfill Sites - expenditure incurred		-
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,935,466)	(4,181,527)
	Contribution from/to Long-Service Awards - expenditure incurred	(3,008,421)	(3,109,268)
	Contribution from/to Performance Bonus	1,143,587	796,432
	Contribution from/to Performance Bonus - expenditure incurred	(1,104,905)	(841,577)
	Operating Surplus/(Deficit) before changes in working capital	200,272,544	169,124,843
	Changes in working capital	(90,776,591)	(34,692,762)
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	(3,528,784)	33,329,186
	Increase in Non-Current Trade and Other Payables from Exchange Transactions	46,994,002.44	-
	(Decrease) in Unspent Conditional Government Grants and Receipts	(5,415,355)	7,119,754
	Increase in Taxes	(830,360)	(2,816,066)
	Decrease / (Increase) in Inventory	(22,417,525)	(19,886,451)
	Decrease / (Increase) in Operating Lease Asset	13,896	26,205
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(108,870,744)	(60,962,350)
	(Increase)/Decrease in Unpaid Conditional Government Grants	3,278,280	8,496,961
	Cash generated / (absorbed) by operational activities	**109,495,952**	**134,432,081**
	Increase in Trade and Other Payables from Exchange Transactions for Capital Suppliers	4,809,497	499,388
	Cash generated / (absorbed) by operations	**114,305,449**	**134,931,469**
35.2	**RATEPAYERS AND OTHER**		
	Total Revenue for the financial year	973,313,051	921,557,599
	Less:	(208,015,251)	(219,849,861)
	Government Grants and Subsidies - Operational	(133,526,235)	(127,789,456)
	Government Grants and Subsidies - Capital	(53,842,109)	(80,204,899)
	Interest	(20,646,906)	(11,855,506)
	Profit / (Loss) on Fair Value Adjustments	(27,010,443)	(21,750,918)
	Donations received as part of Government Grants, Donations and Subsidies	-	(25,255,807)
	Reversal of Impairment Loss / (Impairment Loss) on Receivables	39,817,878	11,447,178

Note	Description	2024 R	2023 R
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	-	(85,607)
	Operating Surplus/(Deficit) before changes in working capital	778,105,236	666,062,584
	Changes in working capital	(94,488,645)	(54,321,584)
	Decrease / (Increase) in Operating Lease Asset	13,896	26,205
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(94,502,540)	(54,347,789)
	Total Ratepayers and Other	**683,616,591**	**611,741,000**
35.3	**GOVERNMENT GRANTS AND SUBSIDIES - OPERATIONAL**		
	Amount disclosed per Note 18	133,526,235	127,789,456
	Total Government Grants and Subsidies - Operational	**133,526,235**	**127,789,456**

Note	Description	2024 R	2023 R
35.4	**GOVERNMENT GRANTS AND SUBSIDIES - CAPITAL**		
	Amount disclosed per Note 18	53,842,109	80,204,899
	(Decrease) in Unspent Conditional Government Grants and	(5,415,355)	7,119,754
	(Increase)/Decrease in Unpaid Conditional Government Grants and Receipts	3,278,280	8,496,961
	Total Government Grants and Subsidies - Capital	**51,705,034**	**95,821,614**

Note	Description	2024 R	2023 R
35.5	**INTEREST**		
	Interest Earned - Outstanding Receivables	3,750,902	2,440,361
	Interest Earned - External Investments	3,337,940	2,055,941
	Interest Earned - Outstanding Receivables	13,558,063	7,359,204
	(Increase) in Trade Receivables from Exchange and Non-Exchange Transactions	(14,368,204)	(6,614,561)
	Total Government Grants and Subsidies - Capital	**6,278,703**	**5,240,946**
35.6	**SUPPLIERS AND EMPLOYEES**		
	Total Exependiture for the financial year	(905,097,966)	(827,404,209)
	Less:	10,632,642	10,672,601
	Transfers and Grants	1,203,435	994,169
	Finance Costs	9,429,207	9,678,431
	Depreciation on Property, Plant and Equipment	90,494,908	87,351,100
	Amortisation of Intangible Assets	472,271	472,486
	Gains / (Loss) on Sale of Fixed Assets	(11,823,828)	2,011,214
	Water Inventory Losses	21,552,184	16,119,107
	Actuarial Gain	2,593,086	(16,684,205)
	Donations received as part of Government Grants, Donations and Subsidies	(11,232,308)	-
	Donations received as part of Government Grants, Donations and Subsidies - Expenditure Recognised	-	364,716
	Inventories: (Write-Down) / Reversal of Write-Down to Net Realisable Value	831,115	-
	Contribution leave provision	3,930,697	2,641,777
	Contribution leave provision - expenditure incurred	(2,469,224)	(2,226,383)
	Contribution from/to Post Retirement Medical Benefits	17,978,000	18,709,000
	Contribution from/to Long-Service Awards	2,927,000	2,952,000
	Contribution from/to Post Retirement Medical Benefits - expenditure incurred	(4,935,466)	(4,181,527)
	Contribution from/to Long-Service Awards - expenditure incurred	(3,008,421)	(3,109,268)
	Contribution from/to Performance Bonus	1,143,587	796,432
	Contribution from/to Performance Bonus - expenditure incurred	(1,104,905)	(841,577)
	Operating Surplus/(Deficit) before changes in working capital	(787,116,628)	(712,356,737)
	Changes in working capital	32,118,660	16,868,403
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	2,946,477	39,570,921
	Increase in Non-Current Trade and Other Payables from Exchange Transactions	52,420,069	-
	Increase in Taxes	(830,360)	(2,816,066)
	Decrease / (Increase) in Inventory	(22,417,525)	(19,886,451)
	Total Suppliers and Other	**(754,997,968)**	**(695,488,334)**

Note	Description	2024 R	2023 R
35.7	**TRANSFERS AND GRANTS**		
	Amount disclosed per Note 34	(1,203,435)	(994,169)
	Total Transfers and Grants	**(1,203,435)**	**(994,169)**
35.8	**FINANCE COSTS**		
	Borrowings	(9,381,277)	(9,504,029)
	Non-Current Provisions	(6,475,261)	(6,241,736)
	Discounting of Financial Instruments	(5,426,066)	-
	Overdue Accounts	(5,147,779)	(8,895,413)
	Reallocation of Finance Charges to Water Inventory Consumed	1,935,340	2,195,965
	Increase in Trade and Other Payables from Exchange Transactions for Operational Suppliers	15,065,835.82	12,766,781
	Total Government Grants and Subsidies - Capital	**(9,429,207)**	**(9,678,431)**
35.9	**CASH & CASH EQUIVALENTS**		
	Cash & Cash Equivalents	48,574,090	32,994,584
	Total Cash & Cash Equivalents	**48,574,090**	**32,994,584**
36	**CORRECTION OF ERROR**		
	DETAILS OF CORRECTION OF ERRORS		
36.01	**PROPERTY, PLANT AND EQUIPMENT**		
	Amount previously Stated		**1,776,962,006**
	Recognition of Infrastructure not previously Recognised - 30/06/2023 - refer to note 1.1		24,372
	Recognition of Infrastructure not previously overstated - 30/06/2023 - refer to note 1.1		(56,967)
	Correction of Accumulated Depreciation previously understated -30/06/2023 - refer to note 1.1		(6,027)
	Restated Balance		**1,776,923,384**
36.02	**INVESTMENT PROPERTY AT FAIR VALUE**		
	Amount previously Stated		**1,059,824,461**
	Recognition of Investment Property previously overstated - 30/06/2022 - refer to note 1.3		1,147,507
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2023 - refer to note 1.3		57,375
	Restated Balance		**1,061,029,343**
36.03	**TRADE RECEIVABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**136,133,264**
	Recognition of revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 3		(674,855)
	Recognition of revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 3		1,006,139
	Recognition of debtors relating to 2022/2023 previously incorrectly disclosed - refer to note 3		26,738
	Restated Balance		**136,491,287**
36.04	**TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**18,283,367**
	Recognition of Property Rates relating to 2021/2022 in terms of iGRAP 20 - refer to note 3		(152,332)
	Recognition of Property Rates relating to 2022/2023 in terms of iGRAP 20 - refer to note 3		19,413
	Restated Balance		**18,150,448**
36.05	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**196,179,721**
	Recognition of invoices for capital expenditure not previously recognised - 30/06/2023 - refer to note 13		28,028
	Recognition of Infrastructure not previously overstated - 30/06/2023 - refer to note 13		(65,512)
	Recognition of invoices for operational expenditure previously overstated - 30/06/2023 - refer to note 13		(70,159)
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2022 - refer to note 13		(3,197,114)
	Reallocation from Trade Creditors to Other Creditors - 30/06/2023 - refer to note 13		(1,200)
	Reallocation from Trade Creditors to Other Creditors - 30/06/2023 - refer to note 13		1,200

Note	Description	2024 R	2023 R
	Restated Balance		**192,874,964**
36.06	**TAXES**		
	Amount previously Stated		**10,274,976**
	Recognition of invoices for capital expenditure not previously recognised - 30/06/2023 - refer to note 15		(3,656)
	Recognition of Infrastructure not previously overstated - 30/06/2023 - refer to note 15		8,545
	Recognition of invoices for operational expenditure previously overstated - 30/06/2023 - refer to note 15		8,971
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2022 - refer to note 15		(90,672)
	Recognition of tax on revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 15		(86,527)
	Recognition of tax on revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 15		132,359
	Recognition of debtors relating to 2022/2023 previously incorrectly disclosed - refer to note 15		3,488
	Restated Balance		**10,247,485**
36.07	**ACCUMULATED SURPLUS / (DEFICIT)**		
	Amount previously Stated		**2,496,836,177**
	Correction of invoices for operational expenditure previously incorrectly recognised - 30/06/2022 - refer to note 36.05		3,287,786
	Recognition of invoices for operational cost not previously recognised - 30/06/2023 - refer to note 36.05		(7,091)
	Recognition of invoices for inventory consumed previously overstated - 30/06/2023 - refer to note 36.05		68,789
	Recognition of invoices for contracted services not previously recognised - 30/06/2023 - refer to note 36.05		(510)
	Recognition of debtors relating to 2022/2023 previously incorrectly disclosed - refer to note 36.03		23,250
	Recognition of revenue relating to 2020/2021 in terms of iGRAP 20 - refer to note 36.03		(588,328)
	Recognition of revenue relating to 2021/2022 in terms of iGRAP 20 - refer to note 36.03		873,780
	Recognition of Property Rates and Interest relating to 2021/2022 in terms of iGRAP 20 - refer to note 36.04		(152,332)
	Recognition of Property Rates and Interest relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.04		19,413
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 22		181,839
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 21		(181,839)
	Correction of Accumulated Depreciation previously overstated -30/06/2023 - refer to note 36.01		(6,027)
	Recognition of Investment Property previously overstated - 30/06/2022 - refer to note 36.02		1,147,507
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2023 - refer to note 36.02		57,375
	Restated Balance		**2,501,559,789**
36.08	**STATEMENT OF FINANCIAL PERFORMANCE**		
	Amount previously Stated		**93,124,411**
	Recognition of revenue relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.07		873,780
	Recognition of Property Rates relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.07		19,413
	Recognition of invoices for inventory consumed previously overstated - 30/06/2023 - refer to note 36.07		68,789
	Recognition of invoices for contracted services not previously recognised - 30/06/2023 - refer to note 36.07		(510)
	Recognition of debtors relating to 2022/2023 previously incorrectly disclosed - refer to note 36.07		23,250
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2023 - refer to note 36.07		(7,091)
	Correction of Accumulated Depreciation previously overstated -30/06/2023 - refer to note 36.07		(6,027)
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 36.07		181,839
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 36.07		(181,839)
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2023 - refer to note 36.07		57,375
	Restated Balance		**94,153,391**
36.09	**PROPERTY RATES**		
	Amount previously Stated		**132,367,085**
	Recognition of Property Rates relating to 2022/2023 in terms of iGRAP 20 - refer to note 17		33,315
	Restated Balance		**132,400,400**
36.10	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**2,454,153**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.08		(13,791)
	Restated Balance		**2,440,361**
36.11	**AVAILABILITY CHARGES**		

Note	Description	2024 R	2023 R
	Amount previously Stated		**2,023,713**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.08		(8,236)
	Restated Balance		**2,015,477**
36.12	**FINES, PENALTIES AND FORFEITS**		
	Amount previously Stated		**3,779,961**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note 19		3,000
	Restated Balance		**3,782,961**
36.13	**OPERATIONAL REVENUE FROM NON-EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**-**
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 21		181,839
	Restated Balance		**181,839**
36.13	**INTEREST EARNED - OUTSTANDING RECEIVABLES ON REVENUE FROM EXCHANGE TRANSACTIONS**		
	Amount previously Stated		**7,359,224**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note 36.08		(20)
	Restated Balance		**7,359,204**
36.14	**OPERATIONAL REVENUE FROM EXCHANGE REVENUE**		
	Amount previously Stated		**1,815,298**
	Recognition of Operational Revenue from Exchange Transactions to Non-Exchange Transactions - 30/06/2023 - refer to note 22		(181,839)
	Restated Balance		**1,633,460**
36.15	**RENTAL FROM FIXED ASSETS**		
	Amount previously Stated		**6,979,317**
	Recognition of Interest Earned relating to 2022/2023 in terms of iGRAP 20 - refer to note		94,546
	Restated Balance		**7,073,863**
36.16	**SERVICE CHARGES**		
	Amount previously Stated		**493,737,788**
	Recognition of Service Charges relating to 2022/2023 in terms of iGRAP 20 - refer to note 25		768,851
	Recognition of debtors relating to 2022/2023 previously incorrectly disclosed - refer to note 25		23,250
	Restated Balance		**494,529,889**
36.17	**SALE OF GOODS AND RENDERING OF SERVICES**		
	Amount previously Stated		**8,937,995**
	Recognition of Sales of Goods and Rendering of Services relating to 2022/2023 in terms of iGRAP 20 - refer to note 24		15,528
	Restated Balance		**8,953,523**
36.18	**CONTRACTED SERVICES**		
	Amount previously Stated		**18,595,790**
	Recognition of invoices for contracted services not previously recognised - 30/06/2022 - refer to note 27		510
	Restated Balance		**18,596,300**
36.19	**INVENTORY CONSUMED**		
	Amount previously Stated		**56,136,158**
	Recognition of invoices for inventory consumed not previously recognised - 30/06/2022 - refer to note 31		(68,789)
	Restated Balance		**56,067,368**
36.20	**DEPRECIATION AND AMORITISATION**		

Note	Description	2024 R	2023 R
	Amount previously Stated		**74,819,419**
	Correction of Accumulated Depreciation previously overstated -30/06/2023 - refer to note 28		6,027
	Restated Balance		**74,825,446**
36.21	**OPERATIONAL COST**		
	Amount previously Stated		**41,537,206**
	Recognition of invoices for operational cost not previously recognised - 30/06/2022 - refer to note 33		7,091
	Restated Balance		**41,544,298**
36.22	**GAIN / (LOSS) ON FAIR VALUE ADJUSTMENTS**		
	Amount previously Stated		**21,693,543**
	Correction of fair value adjustment on Investment Property previously overstated - 30/06/2023 - refer to note 1.3		57,375
	Restated Balance		**21,750,918**
36.24	**IRREGULAR EXPENDITURE**		
	Amount previously Stated		**2,069,972**
	Recognition of Irregular Expenditure identified as per Iss. 24 - 30/06/2023 - refer to note 39.08		3,698,240
	Restated Balance		**5,768,212**

Note	Description	2024	2023
37	**CHANGE IN ESTIMATE**	**2024**	**2023**
	CHANGE IN USEFUL LIFE		
37.1	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)**
37.2	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	**-**	**2,285,396**
37.3	Management assessed the remaining useful lives some immovable assets as at 30 June 2024.		
	The reassessment resulted in a change in the remaining useful lives of the assets as at 30 June 2024. Management correctly prospectively accounted for the change in estimate.		

Note	Description	2024 R	2023 R
	The effect on the current and future periods will be a decrease in the depreciation of R 4 219 988 in the current period and an equal in the depreciation of future periods.		
	Total impact of change of estimates in RUL for Immovable Property	**4,219,988**	**-**

Note	Description	Finance Cost	Capital Adjustment
37.4	**Changes in Landfill Sites**		
	De Duine	(86,170)	(800,079)
	Leerkrans	(2,886)	(25,320)
	Askham	3,461	34,557
	Groot Mier	(3,533)	(31,874)
	Loubos	(10,304)	(97,722)
	Noenieput	(811)	(7,473)
	Philandersbron	(10,576)	(100,041)
	Rietfontein	(10,350)	(98,094)
	Swartkopdam	(10,167)	(96,576)
	Welkom	(11,874)	(110,876)
	Total impact of change of estimates in EUL for Landfill Sites	**(143,211)**	**(1,333,498)**

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

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

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

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

38 RETIREMENT BENEFIT INFORMATION

Several councillors and employees belong to retirement and pension funds approved by the South African Local Government Bargaining Council. These funds are subject to regular actuarial valuation. These funds are run by their own Board of Directors and each fund have their own rules, compliant to legislation, that they must adhere to.

39 ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

39.01 ***Contributions to Organised Local Government***

	2024 R	2023 R
Opening Balance	586,703	4,291,400
Council Subscriptions	4,061,189	3,876,124
Amount Paid - Current Year	(4,639,642)	(7,580,821)
Balance Unpaid (Included in Creditors)	**8,250**	**586,703**

Note	Description	2024 R	2023 R
39.02	***Audit Fees***		
	Opening Balance	204,460	3,089,005
	Current Year Audit Fees	5,438,351	4,631,116
	Interest Levied	-	204,460
	Interest Written-Off and Discount Received	(204,460)	(181,839)
	Amount Paid - Current Year	(5,436,651)	(7,538,282)
	Balance Unpaid (Included in Creditors)	**1,700**	**204,460**
39.03	***VAT***		
	VAT input receivables and VAT output receivables are shown in note 14. All VAT returns have been submitted by the due date throughout the year.		
39.04	***PAYE***		
	Opening Balance	3,605,627	3,460,671
	Current Year Payroll Deductions	44,450,511	44,108,621
	Amount Paid - Current Year	(44,408,287)	(43,963,665)
	Balance Unpaid (Included in Creditors)	**3,647,850**	**3,605,627**
39.05	***Pension and Medical Aid Deductions***		
	Opening Balance	7,457,935	6,785,144
	Current Year Payroll Deductions and Council Contributions	94,222,274	90,877,660
	Amount Paid - Current Year	(93,813,969)	(90,204,869)
	Balance Unpaid (Included in Creditors)	**7,866,240**	**7,457,935**
39.06	***UIF Payments***		
	Opening Balance	296,238	289,578
	Current Year Payroll Deductions and Council Contributions	3,559,630	3,548,549
	Amount Paid - Current Year	(3,564,567)	(3,541,889)
	Balance Unpaid (Included in Creditors)	**291,301**	**296,238**
39.07	**Councillor's Consumer Accounts in arrear older than 90 days**		
	Councillor M Dodds	19,345	18,520

Note	Description	2024 R	2023 R
39.08	**Irregular Expenditure**		
	Reconciliation of irregular expenditure:		
	Opening Balance	5,768,212	6,901,441
	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	5,768,212	-
	Irregular expenditure current year	28,574,658	5,768,212
	Balance Previously Reported		2,069,972
	Correction of Error - refer to note 36.24		3,698,240
	Irregular expenditure recovered through Debtors in terms of Section 32 of the MFMA	(934,595)	-
	Written Off by Council	(4,183,739)	(6,901,441)
	Irregular expenditure awaiting further action	**29,224,536**	**5,768,212**
	The closing balance consist of:		
	The opening balance consist of irregular expenditure of 2022/2023	-	5,768,212
	The opening balance consist of irregular expenditure of 2023/2024	29,224,536	
	Irregular expenditure awaiting further action	**29,224,536**	**5,768,212**

Note	Description	2024 R	2023 R

Incident	Disciplinary steps/criminal proceedings	2024 R	2023 R
Non-Compliance of Regulation22(1)(b) and 22(2) of the SCM Regulations - quotation advertised less than prescribed timeframe	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	680,558	-
Non-Compliance with CIDB Regulations 17, 25 (7)(a) and Practice Note 3	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	11,749,726	-
Non-Compliance with CIDB Regulations 18(1) and 25(1)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	859,936	-
Non-Compliance with PPR 4(4) and PPPFA Section 2(1)(f)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	9,564,025	-
Non-Compliance with PPPFA Section 2(1)(a)	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	5,202,467	3,698,240
Non-Compliance with Section 17(a) and ('c) of the SCM Regulations	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	68,425	-
Reasoning for deviations not proper	*The irregular expenditure will be tabled to the Section 32 Committee for investigation, which is the same as Section 80 of the Structures Act*	1,099,400	-
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
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
		29,224,537	**5,768,212**

Deviations Approved:	Reasons	Amount
OTIS (PTY) LTD	SERVICES CHARGES 1 JUN 2024- 30JUNE 2024 INVOICE NO: 24017790 RFG:5992	4,056
TRANS ORANJE DRUKKERS UPT (EDM	BREAKDOWN REGISTER RFG 5959 QUOTE_172580/01	4,085
TRANS ORANJE DRUKKERS UPT (EDM	EQUIPMENT MAINTENANCE REGISTER RFG 5958 QUOTE_172581/01	4,085
LAUBSTAR NC	UM606 ENGUIRY NO. 3594 CONTACT RAIL 5553290074	20,388
LAUBSTAR NC	REGULATOR COMPLETE 8070130Z02 *QTE: 3362 (UM712)	6,079
LAUBSTAR NC	UM707 REGULATOR COMP 8070130Z02	6,079
AQUATECHNICA HOLDINGS	MATERIALS SERVICES CI2 AT UPINGTON MUNICIPAL WTW (ASSUMING NO EQUIPMENT DAMAGED) QOUTE: Q6330/23	118,804
COMPUFIN UPINGTON	ZKTECO MB20 FINGERPRINT & FACE TERMINAL RFG 5985 QUOTE_00060408	4,104
GOVERNMENT PRINTING WORKS	TARIFFS FOR 2024/2025 FINANCIAL YEAR QUOTE_QU071312	2,018
MORGAN ISUZU UPINGTON	UM615 NUT M8 FLANGE HEAD 911801080	5,217
MORGAN ISUZU UPINGTON	VALVE IDLE SPEED FU 93744675 *QTE: 61AEPAAA0066 (UM545)	5,135
P A STATIONERS UPT	STATIONERY FOR TRAFFIC SERVICES - RFG 5845 QUOTE-86122	8,190
NOORDWES KOERANTE	PLACEMENT OF ADVERTISEMENT FOR INTERIM SUPPLEMENTARY VALUATION ROLL 2023/2024	5,042
NOORDWES KOERANTE	PLACEMENT OF ADVERTISEMENT FOR VACANCIES RFG 5911 QUOTE_B760	3,447
NOORDWES KOERANTE	ERRATUM OF NOTICE K14/2024 RFG 5881 QUOTE B749	2,739
NEWGEN PUMPS AND VALVES	REPAIRS - REPAIRS TO BAUER MOTOR 15KW 400V *QTE: 0003279 RFG: 005646	10,638
C-PAC PUMPS & VALVES	110MM PVC SOLVENT STUB & TABLE-D BACKING RING *REF: FE5894 24/05/2024 RFG: 005947	5,343
AQUATECHNICA HOLDINGS	C12 SPARES PARTS *QTE: 6455	21,556
AQUATECHNICA HOLDINGS	REPAIR OF VGS146 *QTE: 6414	22,271
BERNARDUS JAQUIRE H/A BEN-MAR	REPAIR WORKS DONE O RFG: 5880 QUOTE: 11	2,984
MNR STEPHANUS JOSEF COETZEE H/	2X 15G GRANHITE POWST QUOTE:93	7,500
SANCO	SANCO REFUSE BAG BLACK 25MIC - 750X950 *QTE: LM7308 RFG: 005893	29,919
SANCO	SANCO REFUSE BAG BLACK 25MIC - 750X950 *QTE: LM7308 RFG: 005893	29,919
SANCO	SANCO REFUSE BAG BLACK 25MIC - 750X950 *QTE: LM7308 RFG: 005893	29,919
SANCO	SANCO REFUSE BAG BLACK 25MIC - 750X950 *QTE: LM7308 RFG: 005893	29,919
FP SMIT	REPAIR WORKS DONE ON CLUMPS RFG: 5717 QTE: 2497	4,445
FP SMIT	WELDING OF IMPELLER AT WTW *QTE: 2464 RFG: 5510	2,697
GB ALGEMENE HERSTELWERKE ALLEE	REPAIR WORKS DONE - RECONNECTION OF ELECTRICITY OF INDIGENT CLIENT - FLOKSIESINGLE 11 ERF 13633 QOUTE: GB 21	7,493

Note	Description		2024 R	2023 R
	GB ALGEMENE HERSTELWERKE ALLEE	REPAIR WORKS DONE - RECONNECTION OF ELECTRICITY OF INDIGENT CLIENT		14,146
	UPINGTON MOTORONDERDELE	UM570 STRIP AND QUOTE		4,684
	UPINGTON MOTORONDERDELE	UM550 STRIP AND QUOTE		3,250
	BERNARDUS JAQUIRE H/A BEN-MAR	MANUFACTURING AND INSTALLATION OF 75 HOOKS - RFG 5803 KWOTASIE 188		4,938
	COMPUFIN UPINGTON	XEROX WORKCENTRE 5300 SERIES TONER RFG 5809 QUOTE-00060068		3,060
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		4,612
	WALKER MIDAS	WRECH TRQ 3/8 QUOTE_10Q87972		7,125
	REDIRA CLOTHING CC	PROTECTIVE CLOTHING RFG :5419 QUOTE: 1015		17,825
	WALKER MIDAS	UM790 24F00365 A-DIENS		2,665
	WALKER MIDAS	A-SERVICE REPLACE GUIDEBAR; MOUNTING IS FAULTY *QTE: 24F00392 (UM793)		5,459
	WALKER MIDAS	A-SERVICE ; REPLACE GUIDEBAR; MOUNTING RUBBERS IS FAULTY *QTE: 24F00393 (UM797) REFER TO RFQ 12223		5,459
	WALKER INDUSTRIA WALKER IVECO	ACCELERATOR PEDAL; LABOUR QOUTE:30Q05733		4,498
	WALKER INDUSTRIA WALKER IVECO	BRAKE ROLLER KIT/ RELINE BRAKE SHOES AND LABOUR QUOTE: 30Q05734 UM770		10,132
	WALKER INDUSTRIA WALKER IVECO	UM664 SEEP GROOVE BEARING MK 300MM/ TRANSPORT AND SKIM QUOTE:30Q05735		10,339
	WALKER INDUSTRIA WALKER IVECO	UM510 LOWBED MOVED TO YARD QUOTE: 30Q05729		4,599
	WALKER INDUSTRIA WALKER IVECO	UM583 STRIP AND QUOTE		4,025
	WALKER INDUSTRIA WALKER IVECO	UM206 STRIP AND QUOTE		7,006
	WALKER INDUSTRIA WALKER IVECO	UM712 SERVICE PARTE		2,344
	WALKER INDUSTRIA WALKER IVECO	UM736 REPAIR OF PROPSHAFT		6,578
	WALKER INDUSTRIA WALKER IVECO	UM804 REPAIRMENT OF BRAKES		27,871
	GERRIES ELEKTRIES(PTY)LTD	REPAIRMENT OF READY BOARDS OF INDEIGENT CONSUMER & COC'S *QTE: 34 RFG: 005784		27,750
	JEREMY'S UPHOLSTREY	UM658 REPAIR SEAT UPHOLSTERY		3,800
	AGRIMARK	PROTECTIVE CLOTHING AND BOOTS *QTE: KBR00140740 RFG: 005463		20,837
	NOORD-KAAP DIESEL	UM805 STRIP AND QUOTE		10,087
	BERNARDUS JAQUIRE H/A BEN-MAR	FITMENT OF WATER PUMP *QTE: 114 (KB026)		2,488
	BERNARDUS JAQUIRE H/A BEN-MAR	DRILLING OF HOLES 17MM AT THE SEWERAGE WORKS*QTE: 16		3,452
	COMPUFIN UPINGTON	FIBRE FLYLEAD LC-LC MM 5M *QTE: 00060199 RFG: 005886		3,224
	FP SMIT	WELDING OF IMPELLER OF PUMP WTW RFG 5905 KWOTASIE - 2556		2,915
	INTERTEKENS	8GIG PICASA MEMORY STICKS WITH FULL COLOUR DIGITAL PRINT *QTE: DKM/02/13 RFG: 005885		12,898
	NEWGEN PUMPS AND VALVES	REPAIRS - REPAIRS TO SEW MOTOR 90L; 1.5KW; 400V *QTE: 0003152 RFG: 005529		9,948
	NORTH WESTERN MOTORS	UM50 ENGINE OIL 5W30 DFD ZXL5W30 DFD QUOTE-114047		3,200
	SPECTRUM COMMUNICATIONS	2 X ADROIT SMG RFG 5583 Z23-5008		53,385
	FG UNIFORMS	SHORT SLEEVE MAGNAUM MAZ BLUE SHIRTS XLARGE 10 & SMALL 5 *QTE: 104098		26,968
	MPHWENTLE TRADING AND PROJECTS	STRIP & QUOTE OF THREE ABB HD4 LMS SF6 CIRCUIT BREAKERS APPROVED DEVIATION 05.06.2024		213,900
	PIKE'S AUTO	UM639 STRIP AND QUOTE QUOTE:QUO0000427		26,137
	FP SMIT	UM341 STRIP AND QUOTE		3,344
	FP SMIT	UM583 STRIP AND QUOTE		8,424
	MORGAN NISSAN UPINGTON	UM773 80000KM DIENS		18,144
	MORGAN NISSAN UPINGTON	ADJUSTER ASSY-REAR 4420800QAB *QTE: 148033 (UM660)		6,108
	MORGAN NISSAN UPINGTON	UM772 120000KM DIENS		19,388
	MORGAN NISSAN UPINGTON	UM621 STRIP AND QUOTE		16,923
	MORGAN NISSAN UPINGTON	20 000KM DIENS *QTE: 147045 (UM803)		18,073
	NOORDWES KOERANTE	K20/2024 NOTICE 32X5 QUOTE:#B795		10,083
	MORGAN ISUZU UPINGTON	HANDLE OUTSIDE 1746180244 *QTE: 61AEPAAA0081 (UM554)		2,207
	MORGAN ISUZU UPINGTON	UM667 QUOTE: 61AEPAAA0077 OIL FILTER 5876101180		4,389
	MORGAN ISUZU UPINGTON	UM616 NUT WHEEL FRONT 1423330550		4,160
	MORGAN ISUZU UPINGTON	LINK-DRAG 8980256421 *QTE: 61AEPAAA0101 (UM548)		4,002
	B L V SWEISWERKE	CUTTING OF ASBESTOS PIPE AT DUIKWEG QUOTE: QU104331		4,025
	WALKER INDUSTRIA WALKER IVECO	REPAIRMENT OF STEERING CENTRE ROD *QTE: 30Q05372 (UM583)		12,909
	WALKER INDUSTRIA WALKER IVECO	REPLACE REAR CRANK SEAL *QTE: 30Q05692 (UM705)		3,263
	WALKER INDUSTRIA WALKER IVECO	REPLACE FRONT WHEEL BEARINGS *QTE: 30Q05691 (UM614)		13,271
	WALKER INDUSTRIA WALKER IVECO	650C BATTERY *30Q04554 (UM583)		5,586
	WALKER MIDAS	GAUGE HOURMETER VIBRATION *QTE: 10Q91568 (UM730)		2,713
	WINDEED	TRANSFER DETAILS PER LINE (69) PROPERTY SEARCH PERSON SEARCH INVOICE: WI00133260		2,582
	AGRIMARK	BOSCH BATTERY CHARGER 12V/24V *QTE: KBR00139801		2,300
	KANU EQUIPMENT SOUTH AFRICA	UM730 OIL FILTER BMG0527382		3,590
	ENSON	20L OIL PUMP QUOTE-6687		3,873
	ONTEC SYSTEMS (PTY) LTD	PROCUREMENT OF SMART WATER METERS FOR STANDARDIZATION		276,000
	LAUBSTAR NC	UM769 QUOTE : 3102 SENSOR 25960ND00A		9,480
	MORGAN ISUZU UPINGTON	UM614 HEADLAMP ASM L 8982413110		5,786
	MORGAN ISUZU UPINGTON	UM614 PARTE;SLEGS BY AGENTE		8,663
	MORGAN ISUZU UPINGTON	UM762 QUOTE: 0077 OIL FILTER 5876101180		4,389
	MORGAN ISUZU UPINGTON	CAP ASM 8981085950 *QTE: 61AEPAAA0093 (UM540)		2,508
	MORGAN ISUZU UPINGTON	HOSE RUBBER WATER 8943904003 *QTE: 61AEPAAA0092 (UM615)		2,254
	MARCE FIRE FIGHTING TECHNOLOGY	HOSE RUBBER 38MMX30M BIC LEXUS RFG 5832 QUOTE-0029099		27,881
	MORGAN NISSAN UPINGTON	BEARING ASSY 5431000QOE *QTE: 151941 (UM556)		2,153
	MORGAN NISSAN UPINGTON	ADJUSTER ASSY-REAR 4420800QAB *QTE: 152194 (UM636)		6,572

Note	Description		2024 R	2023 R

MORGAN NISSAN UPINGTON	UM624 STRUT ASSY 543021HA4A	18,000
UPINGTON MOTORONDERDELE	UM789 STRIP AND QUOTE VERVANG ROTEERLIGTE	3,080
UPINGTON TOYOTA	UNIT ASSY HEADLAMP 8117025173 *QTE: 30368 (UM455)	5,820
UPINGTON TOYOTA	REPLACE FRONT BRAKE PADS (044650K590) *QTE: 30286314 (UM786)	3,742
UPINGTON TOYOTA	UM65 STRUT KIT RR BRAKE 0494326020	9,597
PRIMA BANDE (EDMS) BPK	UM570 TYRE NEW APOLLOA KRISHAK 7.50-16 8PR QUOTE: 361624562	2,450
LAUBSTAR NC	ADDITIONAL WORK CARRIED OUT *JOB NR: 300393 (UM775)	3,806
LAUBSTAR NC	UM362 QUOTE: 3109 TANK ASSY FUEL 1720130Z69	7,946
LAUBSTAR NC	UM602 QUOTE : 3108 RADIATOR ASSY 2140005Z62	21,856
LAUBSTAR NC	UM769 QUOTE : 3102 SENSOR 25960ND00A	9,480
LAUBSTAR NC	UM475 QUOTE: 3236 SEAL 8033200Z03	2,639
LAUBSTAR NC	SUPPORT TILT 9516530Z60 *QTE: 3000 (UM362)	17,377
NORTHERN CAPE PERFECT PANELBEA	REPAIR GEARBOX OIL LEAK *DAMAGE REPORT: 4130 (UM642)	6,022
MAHU EXHAUSTS BK CC	UM40 REPLACEMENT OF SHOCKS JOB CARD 228159	2,221
MAHU EXHAUSTS BK CC	UM542 REPAIR PUNCTURE	2,117
MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE	4,698
MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE	4,106
AGRIMARK	EUROLUX LED TUBE 5FT 24W 1.512MMX28MM DL *QTE: KBR00139909 RFG: 005924	2,160
AGRIMARK	ACA BROOM HARD OUTDOOR 460MM *QTE: KBR00137440 RFG: 005550	13,616
AGRIMARK	TOOLS FOR P.HORN RFG 5830 OB/KBR00138000	11,248
VAN ZYL ELEK	SUPPLY ELECTRICAL GOODS AS PER REQUEST 005914 *QTE: 11	5,350
MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 227440 (UM784)	4,715
MAHU EXHAUSTS BK CC	REPLACE WHEEL STUDS *JOB CARD: 227678 (UM616)	4,172
MAHU EXHAUSTS BK CC	FLEX JOINT 76MM X 200MM TUBING 75MM M/STEEL O/D 76.2MM X 1.5MM JOB CARD 226263	4,054
MAHU EXHAUSTS BK CC	UM721 PUNCTURE REPAIR GAITOR NO 3 CROSSPLY	2,317
MAHU EXHAUSTS BK CC	UM420 PUNCTURE REPAIR TRUCK TUBE 20" 1100/20 TR179A	2,449
MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 227744 (UM784)	4,970
MAHU EXHAUSTS BK CC	UM773 STRIP & QUOTE DOEN WHEEL ALIGHNMENT EN WIEL BALANSERING	3,378
MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 225572 (UM784)	5,964
BERNARDUS JAQUIRE H/A BEN-MAR	QUOTE : 05 UM610 IT SILWER	2,080
PIKE'S AUTO	UM650 REPAIR WORKS DONE	17,496
NOORDWES KOERANTE	GEMSBOK 20X4 BW NOTICE *QTE: B756 RFG: 005910	10,083
MAHU EXHAUSTS BK CC	PUNCTURE *JOB CARD: 225849 (UM770)	2,129
MAHU EXHAUSTS BK CC	UM469 175/65/14 WESTLAKE RP18 82H TR413 VALVE RUBBER WITH METAL CAP	2,286
FG UNIFORMS	SECURITY UNIFORMS - D VAN WYK RFG-5367 (QU103989)	3,793
PIKE'S AUTO	REPAIR WORKS ON BREAKS *QTE: 0000417 (UM657)	52,826
SANCO	PROTECTIVE CLOTHING FOR P.HORN RFG 5421 QUTS0213	4,521
UPINGTON RATKAS SENTRUM	UM542 STRIP AND QUOTE	18,292
PRAYSA TRADE 1094	STRIP & QUOTE OF SELF PRIMING PUMP RFG 5799 QUOTE- JM09 24/03/2024	22,828
NORTHERN CAPE PERFECT PANELBEA	UM642 STRIP AND QUOTE	50,131
GARIEP MOTORS (PTY) LTD	UM509 EXTRA MATERIAL NEEDED TO COMPLETE THE WORK ON THE COMPRESSOR	2,590
PRIMA BANDE (EDMS) BPK	UM784 REPAIR PUNCTURE	4,683
PRIMA BANDE (EDMS) BPK	UM479 QTE: 361624705 REPAIR PUNCTURE	4,140
PRIMA BANDE (EDMS) BPK	UM600 QUOTE: 361624699 REPAIR WORKS DONE ON EXHAUST	2,200
PRIMA BANDE (EDMS) BPK	UM772 TYRE 10R22.5	26,000
PRIMA BANDE (EDMS) BPK	REPLACE FRONT AND BACK SOCKS *SALE: 361633007.2 (UM733)	4,770
DDP VALUERS (PTY) LTD (RF)	TTK 19 APRIL 2024_ 3.04.2/2024 DEVIATION FOR THE APPOINTMENT OF A VALUATOR FOR THE 2023/2024 INTERIM VALUATION ROLL	142,439
EMC ELECTRICAL RETICULATION (P	INSTALLATION OF HIGH VOLTAGE CABLE IN PABALLELO 35X4 HT KABLE 148M *QTEL 0542	148,939
VALIDITY CONCEPTS	HIRING OF COMBINATION UNIT FOR 3 CONSECUTIVE DAYS AND A MINIMUM OF 8 HOURS PER DAY *QTE: 1074	44,160
LIEBHERR-AFRICA	HEX BOLT 7090204 *QTE: 282646 / 021 (UM462)	5,868
LIEBHERR-AFRICA	UM420 PARTE;SLEGS BY AGENTE	29,397
OTIS (PTY) LTD	SERVICE CHARGES 1 MAY 24 TO 31 MAY 24 *INVOICE: 24014380	8,113
OTIS (PTY) LTD	SERVICE CHARGES 1 MAR 24 TO 31 MAR 24 *INVOICE: 24007704 RFG: 005913	4,056
OTIS (PTY) LTD	SERVICE CHARGES 1 APR 24 TO 30 APR 24 *INVOICE: 24010852 RFG: 005918	8,113
GOVERNMENT PRINTING WORKS	PLACEMENT OF NOTICE FOR 2023/2024 SUPPLEMENTARY VALUATION ROLL QUO62445	3,026
WALKER INDUSTRIA WALKER IVECO	UM50 TITAN ATF 20L	3,511
WALKER INDUSTRIA WALKER IVECO	REPAIRMENT OF GEARBOX*QTE: 30Q05644 (UM705)	224,828
WALKER MIDAS	REPAIR WATER PUMP YP30C *QTE: 10Q87889 (UM554)	7,388
UPINGTON INDUSTRIE¿¿L	HOFFMAN WHEEL FRONT *QTE: 52948 (UM683)	4,293
TURFMASTER BELLVILLE	UM431 BLADES FALH1460	4,529
WALKER INDUSTRIA WALKER IVECO	REPAIR OF RADIATOR *QTE: 30Q05608 (UM610)	63,931
NOORDWES KOERANTE	PLACEMENT OF NOTICE K14/2024 RFG 5843 QUOTE- B728	3,935
HACH SOUTH AFRICA	QTE: 100986803V2	25,990
MORGAN NISSAN UPINGTON	WELT-BODY SIDE RH 769216T000 *QTE: 135059 (UM382)	4,123
MOTOLEK & BATTERY CENTRE UPING	REPAIRING OF WIRES*JOB CARD: 031897 (UM602)	5,430
MOTOLEK & BATTERY CENTRE UPING	UM479 REPAIR STARTER	5,427
MOTOLEK & BATTERY CENTRE UPING	REPAIR OF STARTER SYSTEM*JOB CARD: 036917 (UM711)	6,517

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2024

Note	Description		2024 R	2023 R
	MOTOLEK & BATTERY CENTRE UPING	UM50 CABLE-GREY WELDING 35MM CB570		2,032
	MOTOLEK & BATTERY CENTRE UPING	UM383 STRIP AND QUOTE REPAIR STARTER		2,455
	P A STATIONERS UPT	CHAIR METRO HIGH BACK BLACK REFER TO ORDER 11756 RFG 5708		6,886
	NEWGEN PUMPS AND VALVES	REPAIRS - REPAIRS TO PUMP MOTOR COMBINATION 4KW; 400V *QTE: 0003278 RFG: 005647		19,542
	NORTH WESTERN MOTORS	UM734 INTER COOLER T/C EB3Z 6K775V		9,774
	NORTH WESTERN MOTORS	ENGINE OIL 5W30 *QTE: 114047 (UM050)		3,200
	MORGAN ISUZU UPINGTON	UM664 LINK-DRAG 8980390381		7,782
	TR LANDBOU STAAL	DROPPER T - SECTION 2450 *QTE: 106661		20,898
	ONTEC SYSTEMS (PTY) LTD	PREPAID ELECTRICITY SALES		338,445
	POORT BETON	READY MIX CONCRETE - 15MPA/20 *QTE: 4/23/2024 RFG: 005841		6,279
	KOMATSU SOUTH AFRICA	REPAIRS ON CONTAMINATED HYDRAU STRIP & QUOTE QUOTE 21221079		765,175
	JMHL HARDEWARE	HTH 15KG QUOTE NO. 130675		8,505
	EE HARRIS TRUCK AND BUS (PTY)L	UM736 ADDITIONAL REPAIRS NEEDED- WATERPUMP		4,055
	EE HARRIS TRUCK AND BUS (PTY)L	WATER PUMP VALVES *W.I.P. NO: 13104 (UM736) REGSTELLING: VERWYS NA RFQ 12108; VERKEERDE VERSKAFFER WAS GEBRUIK		85,281
	PRIMA BANDE (EDMS) BPK	UM773 REPAIR PUNCTURE		7,095
	CORE SAFETY	SERVICE VAN CYLINDERS RFG 5522 QU103899		10,534
	ONTEC SYSTEMS (PTY) LTD	PREPAID ELECTRICITY SALES		387,550
	TRUVELO AFRICA ELECTRONICS DIV	CALIBRATION - PROLASER OR TRUVELO LIDAR CALIBRATION - LASERWITNESS CALIBRATION - LASER - DISTANCE SITE		27,496
	TRANS ORANJE DRUKKERS UPT (EDM	TESTING MONITORING LOGSHEET PRINTED BOTH SIDES *QTE: 169642 /01		4,646
	TRANS ORANJE DRUKKERS UPT (EDM	DAILY CHEMICAL READINGS EN USAGE RFG 5447 QUOTE 169431/01		3,173
	GARIEP MOTORS (PTY) LTD	REPLACE COMPRESSOR *QTE: 45513 / 3552 (UM509)		6,970
	MAHU EXHAUSTS BK CC	UM784 QTE: 225336 REPAIR PUNCTURE		2,224
	MAHU EXHAUSTS BK CC	UM784 QTE: 225424 PUNCTURE REPAIR		2,783
	AGRICO	PULA KLEP RUBBERS RFG : 5031 QUOTE: 541-027333		2,162
	C-PAC PUMPS & VALVES	C-PAC PUMPS AND VALVES NIE ALLE VERSKAFFERS HET DIESELFDE VOORRAAD NIE FE5565		64,119
	OTIS (PTY) LTD	SERVICE OF LIFT FEB 2024 INV 1/2/2024		8,113
	OTIS (PTY) LTD	SERVICE OF LIFT JAN 2024 INV 1/1/2024		8,113
	UPINGTON RATKAS SENTRUM	REPAIR GEARBOX *QTE: UP17476 (UM541)		12,099
	URB ICT (PTY) LTD	PROCURING OF STATIONERY RFG: 5549 QUOTE: 43561		3,640
	UPINGTON TREKKERS	FUEL LINE DZ100841 QUOTE: 013295		17,828
	NOSHTAC TRAINING AND CONSULTIN	INSPECT - INSPECT AND REPAIR OF IT TOWER. *QTE: 009610		15,000
	PRIMA BANDE (EDMS) BPK	UM784 REPAIR PUNCTURE 28/2/24		2,429
	PRIMA BANDE (EDMS) BPK	UM784 REPAIR PUNCTURES		3,313
	PRIMA BANDE (EDMS) BPK	UM784 REPAIR PUNTURE		3,234
	PRIMA BANDE (EDMS) BPK	UM745 REPLACE FRONT SHOCKS QUOTE: QTE361624435		4,770
	PRIMA BANDE (EDMS) BPK	UM115 STRIP AND QUOTE REPAIR PUNCTURE		2,800
	PIKE'S AUTO	REPALCE OF WATER PUMP AND THERMOSTAT HOUSING*QTE: 0000416 (UM507)		10,803
	PIKE'S AUTO	REPAIR CYLINDERHEAD *QTE: 0000411 (UM462)		8,260
	PIKE'S AUTO	UM734 REPLACE UPPER AND LOWER CONTROL ARM BUSHES		4,326
	LAUBSTAR NC	UM769 STRIP AND QUOTE		14,292
	LAUBSTAR NC	UM773 REPLACE FRONT AXIS		15,076
	LAUBSTAR NC	HARNESS ASSY-MA 2406037Z67 *QTE: 3001 (UM475)		15,883
	LAUBSTAR NC	UM475 LAMP ASSY-HEAD 2601031Z10		6,259
	LAUBSTAR NC	80000KM SERVICE *QTE: 100104 (UM775)		31,201
	LANGE CARR & WESSELS INGELYF	REGULATION 68(1) APPLICATION: ERF 478 UPINGTON *QTE DATE: 8 MAART 2024 RFG: 005706		5,279
	VALIDITY CONCEPTS	HIRE OF COMBINATION UNIT FOR 7 DAYS APPROVED DEVIATION 2024.05.10		130,640
	WALKER INDUSTRIA WALKER IVECO	BOOSTER ASSY 30705Z5161 *QTE: 30Q05399 (UM476)		19,826
	NEWGEN PUMPS AND VALVES	PUMP REPAIR - STRIP @ QUOTE RFG-4995 (QUO0002727)		4,439
	C-PAC PUMPS & VALVES	DIAPHRAGM 1-1/2 HAND PUMP 1-1/2; IM NO.: ZA085208 *REF: LM3051 27/02/2024 RFG: 005654		3,516
	LIEBHERR-AFRICA	UM420 HANDLE LEFT 9287642		14,920
	EAZI ACCESS RENTAL (PTY) LTD	BOOM SUPER 44M FROM 09/04/2024 ON A 5 DAY CALENDER *QTE: RQZ-000063491 RFG: 005203		28,289
	WESNO VERWE BK	TRAFFIC PAINT GOLDEN YELLOW 20LT (SABS) *QTE: 128018		29,505
	CJ HOLDINGS	MANUFACTURING AND INSTALLATION OF SAFETY GATES RFG 5783 QUOTE 30		24,800
	NME ENGINEERING SERVICES	GEO-HYDROLOGIST; DRILLING; TESTING AND DOCUMENTATION RIETFONTEIN & ASKHAM QUOTE: NME10019-02		329,600
	NOORDWES KOERANTE	05-04-24 NOTICE K11/2024 FINANCIAL YEAR *QTE: #B696		10,083
	AW GENERAL TRADING	INSPECT; SERVICE AND SUPPLY HYDRAULIC COMPNENTS; HOSES; FITTINGS AND O *QTE: AW-001		18,000
	AD CLEANING SERVICES AND CLEAN	ADDITIONAL WORK ON ORDER NO. 011548 THE PREVENTING OF VANDALISM AND THEFT		41,000
	UPINGTON MOTORONDERDELE	REPAIRMENT OF PROPSHAFT*QTE: 43427 (UM711)		11,688
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		4,964
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		6,534
	FP SMIT	REPAIRMENT OF DIESEL PIPE *QTE: 2535 (UM420) REFER TO RFQ 13775		2,622
	OCEANS UPHOLSTERY AND GENERAL	REPAIR DRIVER AND PASSENGER SEAT *QTE: 47 (UM498)		2,400
	NOORDWES KOERANTE	NOTICE K/2024 2024/2025 FINANCIAL YEAR RFG 5759		2,836
	NOORDWES KOERANTE	NOTICE K05/2024 RFG 5603 #B608		3,676
	NOORDWES KOERANTE	NOTICE K06/2024 23-02-24 *QTE: B631 RFG: 5634		6,127

Note	Description		2024 R	2023 R
	UPINGTON TREKKERS	UM570 OIL FILTER 84221215		2,559
	VEC UPINGTON	MCE LIQUID LEVEL 220VAC *QTE: 13095 RFG: 005525		6,502
	BMG	CONSUMABLES FOR SEWERAGE PLANT BETA DAM 3 0252/00444777 RFG 5551		2,073
	NOORDWES KOERANTE	TENDER NOTICE TN033/2023 5X4 QUOTE: #B506		3,064
	KANU EQUIPMENT SOUTH AFRICA	UM732 ELBOW BMG05729512		11,109
	LAUBSTAR NC	BOOSTER ASSY-CLUTCH 30705Z5161 *QTE: 3031 (UM475)		17,517
	LAUBSTAR NC	HEADLAMP 5223763953 *QTE: 2838 (UM776)		7,365
	LAUBSTAR NC	UM774 HEADLAMP 5223763953		13,452
	LAUBSTAR NC	UM731 HEADLAMP 5223763953		13,452
	LECFLO CC	MILLION ROY GA 45 P4T3; 50L/H 10 BAR DOSING PUMP TRANSPORT RFG 5585		29,919
	BERNARDUS JAQUIRE H/A BEN-MAR	UM513REPAIR WORKS DONE ON VEHICLE		2,780
	EE HARRIS TRUCK AND BUS (PTY)L	SHOCK ABSORBER *WIP/ JOB NO: 14075 (UM736)		17,691
	MORGAN ISUZU UPINGTON	GASKET EXHAUST MANIFOLD 8982157520		2,263
	MORGAN ISUZU UPINGTON	UM667 OIL FILTER 5876101180		4,385
	MORGAN ISUZU UPINGTON	UM614 ABSORBER ASM FRONT 8983899760		6,702
	MORGAN ISUZU UPINGTON	UM277 BEARING ASM-CTR-PR 5876102000		3,209
	MORGAN ISUZU UPINGTON	UM665 PUMP ASM WATER 8980042923		4,701
	MORGAN NISSAN UPINGTON	COVER 963479Z00AND *QTE: 149388 (UM733)		4,042
	MORGAN ISUZU UPINGTON	UM665 QUOTE: 61AEPAAA0068 DRAGLINK		3,679
	MORGAN NISSAN UPINGTON	UM476 CLEVIS PIN 3064890010ND		3,102
	MORGAN NISSAN UPINGTON	CLEVIS PIN 3064890010ND *QTE: 144425 (UM513)		3,102
	UPINGTON MOTORONDERDELE	UM555 QUOTE: 177860 REPAIR OF CYLINDERHEAD		7,693
	UPINGTON MOTORONDERDELE	UM745 VERVANG AIRCON GAS QUOTE: 177650		4,125
	UPINGTON MOTORONDERDELE	UM606 REPAIR REVERSE LIGHTS,ROTAING LIGHTS AND NUMBER PLATE LIGHT		2,471
	UPINGTON TREKKERS	UM561 CLUSTER 87328184		7,855
	UPINGTON MOTORONDERDELE	UM19 REPAIR OF PROPSHAFT		5,523
	UPINGTON MOTORONDERDELE	UM470 QUOTE: 42822 RADIATOR FAN		2,588
	UPINGTON MOTORONDERDELE	UM616 HOSE ASSEMBLIES		9,948
	UPINGTON MOTORONDERDELE	UM50 ALLISON GEARBOX OIL 20L		4,915
	UPINGTON MOTORONDERDELE	UM803 STRIP AND QUOTE		2,754
	WALKER INDUSTRIA WALKER IVECO	REPAIR CLUTCH *QTE: 30Q05566 (UM666)		14,188
	WALKER INDUSTRIA WALKER IVECO	UM542 SENOR 1961185		73,044
	WALKER INDUSTRIA WALKER IVECO	UM609 REPAIR GEARBOX		25,222
	HACH SOUTH AFRICA	REPAIR; SERVICE ON EQUIPMENT 101016422V1		55,861
	HACH SOUTH AFRICA	QTE: 101011743V2		9,400
	AGRICO	BEND; PVC; SOLVENT; CLASS 9 90^250 MM CEMENT; PRESSURE; FOR PVC 500 ML SALE ORDER: SO541-129994		3,770
	AGRICO	PLUMBING MATERIAL FOR HALLS ORDER: SO541-129682		3,822
	WERNER SOUTH AFRICA PUMPS AND	UM807 FILTERS QUOTE JQT12252		4,393
	LIEBHERR-AFRICA	UM462 INJECTOR 7091165		27,532
	OCEANS UPHOLSTERY AND GENERAL	REPAIR FRONT SEATS *QTE: 26 (UM583)		3,700
	BERNARDUS JAQUIRE H/A BEN-MAR	CUTTING OF PLATE RFG 5628 QUOTATION 112		3,702
	C-PAC PUMPS & VALVES	GORMAN RUPP AIR RELEASE VALVE KIT *REF: LM3021 29/01/2024 RFG: 005562		15,687
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		2,152
	BECKER BERGH EN MORE	LEGAL COSTS: REGUALTION 68(1) APPLICATION: TITLEDEED T720/2006 DEED MUST BE REPLACEMENT		15,447
	WINDEED	DO TRANSFER; PROPERTY SEARCH; DATABASE SEARCH AND COMPANY SEARCH INVOICE: WI00112447 DATE:25.02.2024		6,151
	WINDEED	DO TRANSFER; PROPERTY SEARCH ; HOME AFFAIRS IDV INVOICE: WI00106299 DATE:25.01.2024		6,151
	WINDEED	DO PROPERTY SEARCH AND PERSON SEARCH INVOICE: WI00100325 DATE: 26.12.2023		6,151
	WESSELS EN SMITH INGELYF TRUST	TRADE TRANSACTIONS: ACQUISITION OF LAND IN LOUISEVALE - LEGAL COSTS		42,002
	WALKER INDUSTRIA WALKER IVECO	UM606 STRIP AND QUOTE REPAIR OIL LEAK ON HUB		8,331
	WALKER INDUSTRIA WALKER IVECO	TOWING OF VEHICLE *QTE: 30Q04861 (UM748)		3,853
	PIKE'S AUTO	REPAIR MINOR FAULTS ON VEHICLE *QTE: 0000366 (UM540)		58,654
	WALKER INDUSTRIA WALKER IVECO	REPAIR FAULTS ACCORDING THE TEST REPORT*QTE: 30Q05398 (UM541)		104,090
	TURFMASTER BELLVILLE	BEARING UCFL 207 *QTE: 607913 (UM124)		3,895
	TRANS ORANJE DRUKKERS UPT (EDM	REPRINT LOGBOOK W127745 - 19/01/23 *QTE: 170571 /01		6,388
	WALKER MIDAS	UM663 RADIATOR		3,940
	UPINGTON TREKKERS	UM504 REPAIR STEERING AND LIFT ON TRACTOR		38,706
	FP SMIT	UM775 REPAIR WORKS DONE ON VEHICLE		4,313
	FP SMIT	UM761 REPLACE CUTTING EDGE QTE 2431		4,025
	FP SMIT	UM616 REPLACE HYDRAULIC MOTOR		7,073
	FP SMIT	UM479 REPAIR STEERING SYSTEM		14,530
	FP SMIT	UM415 REPAIR GEARSHIFT BRACKET		3,306
	FP SMIT	UM554 QUOTE: 2502 REPAIR WORKS DONE ON VEHICLE		5,104
	FP SMIT	UM615 QUOTE: 2503 REPAIR WORKS DONE ON VEHICLE		2,818
	FP SMIT	REPAIRMENT OF PLATE *QTE: 2514 (UM784)		5,794
	FP SMIT	REPAIRMENT OF VALVES AND SEALS ON PUMPS *QTE: 2515 (UM602)		24,923
	MAHU EXHAUSTS BK CC	TYRE ROTATION *JOB CARD: 225187 (UM541)		2,250
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE*JOB CARD: 225188 (UM784)		6,876
	MAHU EXHAUSTS BK CC	TYRE ROTATION *JOB CARD: 225151 (UM784)		4,720

Note	Description		2024 R	2023 R
	MAHU EXHAUSTS BK CC	TYRE NEW 1100R20 DUNLOP SP580 *QTE: 76387 (UM420)		33,453
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 225279 (UM784)		4,572
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 220969 (UM115)		2,415
	MAHU EXHAUSTS BK CC	UM784 PUNCTURE		5,173
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 224034 (UM784)		4,315
	UPINGTON MOTORONDERDELE	UM50 QUOTE: 176994 ALLISON RATKAS OLIE 20L		4,915
	GB ALGEMENE HERSTELWERKE ALLEE	RFG 5681 2 X STRAING CLUMPS 2 X PIQTAILS; 1 X CBI READYBOARD		7,812
	ENGIREX PTY LTD	ROUNDUP TURBO 450 SL-20L RFG 5608 SO-16945		11,334
	AGRIMARK	OMNIA UREA (46) HB 50KG RFG: 5578 QUTE: 136227		9,636
	SELECTECH PTY LTD	L0511051BT - DPD NO 1 TABLETS LOVIBOND - 250PK FOR DETERMINING FREE CH *QTE: 0088443 RFG: 005552		18,722
	PIKE'S AUTO	UM626 QUOTE: QUO0000396 REPAIR OF SUMP		9,437
	PIKE'S AUTO	UM626 STRIP AND QUOTE		8,960
	PIKE'S AUTO	UM185 STRIP AND QUOTE QUOTE: 0000395		15,960
	LIEBHERR-AFRICA	WATER HOSE 9015888 *QTE: 277567 / 021 (UM420)		2,577
	ONTEC SYSTEMS (PTY) LTD	PROCURING OF METERS		281,750
	WESNO VERWE BK	CONSUMABLES FOR WATER TREATMENT : PRECIOUS RFG 5588 QU127843		10,515
	FP SMIT	REPAIR WORKS DONE ON MAIN PUMP - SEWERAGE - STRIP & QUOTE 2024.03.14		27,771
	UP-IN-TON HANDEL	REPAIR LEAKS - WTW & QUOTE REF 02.2024		15,612
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 220327 (UM721) IT SILWER		6,011
	MAHU EXHAUSTS BK CC	REPAIR EXHAUST EXHAUST *JOB CARD: 219337 (UM642)		2,588
	MAHU EXHAUSTS BK CC	UM721 QUOTE: 220116 REPAIR PUNCTURE		4,164
	KL DIENSTE(PTY)LTD	REPAIR FAULTY BULK SEWERAGE PIPELINES		162,407
	MAHU EXHAUSTS BK CC	VERVANG AGTERWIEL STUDS EN NUTS *JOB CARD: 221185 (UM762)		2,584
	FP SMIT	UM450 REPAIR HYDRAULIC SYSTEM		3,738
	FP SMIT	UM616 STRIP AND QUOTE		4,830
	FP SMIT	UM775		2,317
	FP SMIT	UM712 REPAIRMENT OF TAPS		2,628
	PIKE'S AUTO	RELINE SHOES EN SKIM DRUMS *QTE: 0000384 (UM707)		4,292
	PIKE'S AUTO	REPLACE FUEL PUMP *QTE: 0000378 (KB027)		2,331
	WOLTERS KLUWER AUDIT RISK AND	RENEWEING OF TEAMMATE ANNUAL MAINTENANCE (5 LICENSES) CHARGE		27,269
	MPHWENTLE TRADING AND PROJECTS	SERVICE 11KV ABB HD4-LMT SF6 BREAKERS		547,400
	AGRIMARK	PROTECTIVE CLOTHING RIETFONTEIN RFG 5614 OB/KBR00135220		18,493
	KLK LANDBOU LIMITED	PROCURING OF PLUMBING MATERIALS *QTE: 085-0000099426 RFG: 005420		7,799
	UP-IN-TON HANDEL	REPAIR WORKS DONE AT THE WTW - RFG 5521		16,342
	KLK LANDBOU LIMITED	PROCURING OF DRAINAGE MATERIALS: LAMBRECHDRIFT *QTE: 085-0000099428 RFG: 005389		13,451
	BERNARDUS JAQUIRE H/A BEN-MAR	WELDING OF STAINLESS STEEL TANK *QTE: 103 RFG: 005542		2,073
	C-PAC PUMPS & VALVES	EMERGENCY CALL OUT 04/01/2024 STRIP & QUOTE RFG 5540		25,161
	MORGAN ISUZU UPINGTON	COOLER ASM OIL 8976001561 *QTE: 61AEPAAA0025 (UM616)		24,405
	MORGAN ISUZU UPINGTON	KNUCKLEFRONT AXLE 8972615492 *QTE: 61AEPAAA0020 (UM664)		28,057
	MORGAN ISUZU UPINGTON	UM658 SWITCH STOP		3,425
	MORGAN NISSAN UPINGTON	BLOWER ASSY FRONT 2720500QOF *QTE: 145455 (UM628)		2,638
	MORGAN NISSAN UPINGTON	WASHER FLUID RESER 5223868351ND *QTE: 145018 (UM772)		5,911
	MORGAN NISSAN UPINGTON	ENGINE STOP AUTO 19801Z5519ND *QTE: 145015 (UM362) REGSTELLING: REFER TO RFQ 12762		7,333
	MORGAN NISSAN UPINGTON	COIL ASSY IGNITION 2244800QOE *QTE: 145456 (UM630)		2,167
	MORGAN NISSAN UPINGTON	SERVICE PARTE *QTE: 143041 (UM620)		2,724
	MORGAN NISSAN UPINGTON	UM650 PARTS		4,774
	MORGAN NISSAN UPINGTON	SIDE ROD ASSY RH 485102T025 *QTE: 137438 (UM390)		11,135
	MORGAN NISSAN UPINGTON	UM640 QTE: 125762 WHEEL DISC ASSY 4030000Q1B		4,223
	MORGAN ISUZU UPINGTON	TANK UNIT ASM 8982177490 *QTE: 61AEPAAA0046 (UM540)		4,363
	NORTHERN CAPE PERFECT PANELBEA	UM708 STRIP AND QUOTE QUOTE: 3552		29,646
	NORTHERN CAPE PERFECT PANELBEA	NEW C/MASTER CLUTCH PADDLE ALLUMINUIM BRACKET		17,211
	NORTHERN CAPE PERFECT PANELBEA	UM620 STRIP AND QUOTE QUOTE: 3452		23,640
	KOORTZEN ELEKTRIES	REPLACEMENT OF HIGH VOLTAGE CABLE		69,690
	KOORTZEN ELEKTRIES	REPLACEMENT OF PILC CABLE AT THE DUIKWEG SEWERAGE PUMP STATION		57,040
	URB ICT (PTY) LTD	SAMSUNG TONER 105L BLACK *QTE: 00043033 VLOOT TONER		3,072
	UPINGTON TREKKERS	RADIATOR 90513373 *QTE: 013041 (UM760)		11,411
	UPINGTON MOTORONDERDELE	UM709 STRIP AND QUOTE		3,301
	UPINGTON MOTORONDERDELE	REPLACE HYDRAULIC CYLINDERS *QTE: 43217 (UM450)		35,159
	UPINGTON TREKKERS	HYDRAULIC PUMP 5179730 *QTE: 013036 (UM601)		2,527
	WESNO VERWE BK	TRAFFIC PAINT BLACK 5LT *QTE: 127845 RFG: 005590		29,926
	VISSERS INGENIEURSWERKE	VANE PN45 1601600400 *QTE: VIS2024001 (UM606)		2,735
	WALKER INDUSTRIA WALKER IVECO	REPAIR CLUTCH *QTE: 30Q05383 (UM472)		20,694
	MAHU EXHAUSTS BK CC	RESEALING OF TYRES *JOB CARD: 223342 (UM784)		4,403
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 223468 (UM784)		5,946
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 223341 (UM784)		4,530
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 223238 (UM784)		6,971
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 223014 (UM784)		4,918
	FP SMIT	UM616 STRIP AND QUOTE		4,830
	FP SMIT	REPAIR WORKS *QTE: 2492 (UM807)		2,582
	B L V SWEISWERKE	REPAIR WORKS DONE ON VEHICLE*QTE: 104241 (UM308)		2,588

Note	Description		2024 R	2023 R
	VALIDITY CONCEPTS	QUOTE 1064		73,600
	IGNITE ADVISORY SERVICES	034 - SDBIP USER FEES *INVOICE: 0005146		161,343
	UPINGTON MOTORONDERDELE	UM770 SUPPLY BRAKE BOOSTERS AND SLACK ADJUSTERS		23,639
	UPINGTON TREKKERS	UM561REPAIR LIFT ARM AXIS AND LEAKS ON LIFT ARM		18,508
	UPINGTON MOTORONDERDELE	REPAIRMENT OF HYDRAULIC PIPE *QTE: 42924 (UM450)		8,996
	UPINGTON MOTORONDERDELE	BATTERY 658 *QTE: 37450 (UM658) REFER TO RFQ 5681		5,313
	UPINGTON MOTORONDERDELE	BATTERY 658 *QTE: 37565 (UM658) REFER TO RFQ 5682		2,759
	NORTH WESTERN MOTORS	UM733 QTE: 112785 HOUSING REAR AXLE AB3Z4010C		12,043
	UPINGTON MOTORONDERDELE	UM50 ALLISON GEARBOX OIL		4,915
	UPINGTON MOTORONDERDELE	UM763 SERVICE PARTE		2,752
	UPINGTON MOTORONDERDELE	UM50 QTE: 167944 SUPPLY OF 100L PARAFINE		2,245
	UPINGTON MOTORONDERDELE	UM667 QTE: 46AEPAAA0183 SERVICE PARTS		5,537
	UPINGTON MOTORONDERDELE	REPAIR ALTERNATOR AND SUPPLY V BELTS *QTE: 40910 (UM760)		2,374
	NORTH WESTERN MOTORS	UM 745 ENGINE OIL-210L		3,200
	NEWGEN PUMPS AND VALVES	REPAIR MOTOR RFG: 5171 QTE: 2852		9,037
	NEWGEN PUMPS AND VALVES	REPAIRS TO EBARA PUMP 1.1KW 350V RFG 5457 QUO0003069		6,860
	NEWGEN PUMPS AND VALVES	REPAIRS TO VERTIX PUMP 1.1KW 380V RFG 5458 QUO0003068		6,150
	RAND DATA FORMS	NOTICE BEFORE SUMMONSES SINGLE PART 2000/BOX		5,980
	PIKE'S AUTO	REPAIR LEAKAGES ON LEFT REAR WHEEL*QTE: 0000382 (UM707)		5,846
	NOORDWES KOERANTE	TN023/2023 AND TN024/2023 8X4 SIZE QUOTE:#B384		2,355
	NOORDWES KOERANTE	PLACEMENT OF ADVERT : SENIOR SUPERINTENDENT ; SEWERAGE TREATMENT RFG-5436 (#B520)		3,447
	PRIMA BANDE (EDMS) BPK	UM610 PUNCTURE QTE361624005		2,945
	PRIMA BANDE (EDMS) BPK	UM721 TYRE NEW TAIHAO MAXGRADER 17.5/25 L4 QTE361624168		31,090
	FP SMIT	UM602 - REPAIR PUSH CYLINDER		33,822
	FP SMIT	UM610 QTE: 2481 TESTING OF HYDAULIC SYSTEM		10,298
	FP SMIT	UM807 REPAIR NUTS ON TOL QTE: 2478		2,582
	MAHU EXHAUSTS BK CC	UM420 QTE: 222603 REPAIR PUNCTURE		2,005
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURES		6,496
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		5,119
	MAHU EXHAUSTS BK CC	UM777 PUNCTURE RIETFONTEIN JC 222948		6,076
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 221213 (UM624)		2,528
	HACH SOUTH AFRICA	PH GEL PROBE; STD; W/1M CABLE COUNTRY OF ORIGIN: UNITED STATES *QTE: 100986803V1		10,991
	HACH SOUTH AFRICA	PORTABLE TURBIDIMETER HACH 2100Q RFG: 5167 QTE: 230906		9,421
	HACH SOUTH AFRICA	REPAIRS STRIP & QUOTE Q 231020 WR - TM		61,206
	KANU EQUIPMENT SOUTH AFRICA	UM732 TURBO CHARGER BMG0882197		113,155
	AGRIMARK	CONSUMABLES QTE: 133700 RFG: 5559		11,443
	VALIDITY CONCEPTS	QUOTE 1058		130,640
	BOLENG FIRE SERVICES	CONSUMABLES RFG: 5504 QTE: 21459		2,958
	BERNARDUS JAQUIRE H/A BEN-MAR	UM476 STRIP AND QUOTE		3,685
	BERNARDUS JAQUIRE H/A BEN-MAR	UM72 REPAIR WORKS DONE ON VEHICLE		4,794
	BERNARDUS JAQUIRE H/A BEN-MAR	UM381 STRIP AND QUOTE		3,855
	B L V SWEISWERKE	REPAIRMENT OF EXIT OUTLETS *QTE: 104277 (UM712)		22,425
	ZF MCGAWU DISTRIBUTORS & GENER	PRE-SCHOOL SWIMMING POOL TICKETING BOOKS *QTE: 24-002 RFG: 005347		9,865
	UPINGTON MOTORONDERDELE	UM50 ALLISON GEARBOX OIL 20L		4,915
	VAN ZYL PROKUREURS	REGISTRATION FEESI RFG 5406		5,183
	UPINGTON TREKKERS	UM124 BLADE H1460		2,565
	UPINGTON RATKAS SENTRUM	REPAIR GEARBOX AND PROPSHAFT *QTE: UP17173 (KB024)		341,557
	MOTOLEK & BATTERY CENTRE UPING	UM472 ALTERNATOR UD80 24V 50AMP		5,277
	MOTOLEK & BATTERY CENTRE UPING	UM362 ALTERNATOR 24V 50AMP		5,277
	MAHU EXHAUSTS BK CC	UM607 REPAIR PUNCTURE		2,276
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		4,195
	MAHU EXHAUSTS BK CC	UM420 QUOTE: 220318 REPAIR PUNCTURE		2,005
	FP SMIT	REPAIR WORKS DONE QTE: 2375 RFG: 4847		2,864
	WALKER INDUSTRIA WALKER IVECO	REPAIRMENT OF ALTERNATOR *QTE: 30Q05322 (UM583)		3,900
	PIKE'S AUTO	UM626 STRIP AND QUOTE		23,534
	PIKE'S AUTO	SERVICE *QTE: 0000371 (UM734)		3,657
	PIKE'S AUTO	REPAIRMENT OF REAR BREAKS AND REPAIRING OF CYLINDERS *QTE: 0000373 (UM277)		12,390
	PIKE'S AUTO	UM626 STRIP AND QUOTE		8,431
	MOTOLEK & BATTERY CENTRE UPING	REPAIRING OF WIRES *QTE: 515465 (UM524)		77,984
	MAHU EXHAUSTS BK CC	UM420 REPAIR PUNCTURE		2,022
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 222462 (UM784)		5,463
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 222500 (UM277)		2,267
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 222429 (UM667)		2,115
	MORGAN ISUZU UPINGTON	DAMPER STEERING 8980428832 *QTE: 61AEPAAA0041 (UM665)		5,887
	MORGAN ISUZU UPINGTON	UM658 QUOTE: 0009 COVER MUDFRT 1799315121		13,243
	MORGAN ISUZU UPINGTON	UM665 KING PIN KIT 5878324110		4,479
	MORGAN ISUZU UPINGTON	UM616 IT SILWER PUMP ASM WATER 1873109740		21,653
	MORGAN ISUZU UPINGTON	UM663 QUOTE: 0032 CABLE SELECT TRANS 8981643621		6,512
	MORGAN ISUZU UPINGTON	BUSHING SHACKLE 8970815310 *QTE: 61AEPAAA0039 (UM664)		3,139
	MORGAN NISSAN UPINGTON	UM777 20000KM SERVICE		17,093

Note	Description		2024 R	2023 R
	MORGAN NISSAN UPINGTON	UM789 20000KM SERVICE QUOTE 138406		14,269
	MORGAN NISSAN UPINGTON	UM772 100000KM SERVICE		18,066
	MORGAN NISSAN UPINGTON	UM776 AIR VALVE 149129Z0AND		5,400
	MORGAN NISSAN UPINGTON	UM776 60000KM SERVICE		28,016
	MORGAN NISSAN UPINGTON	100000KM SERVICE *QTE: 134477 (UM771)		18,450
	MORGAN NISSAN UPINGTON	GASKET 146769Z01CND *QTE: 121385 (UM731)		9,866
	MORGAN NISSAN UPINGTON	UM804 5000KM SERVICE		7,943
	MORGAN ISUZU UPINGTON	BASE DOOR SIDE TURN 8974214970		8,435
	MORGAN ISUZU UPINGTON	CASE ASM SEDIMENTER 8980924821(WATER TRAP GLASS) *QTE: 61AEPAAA0010 (UM658) REFER TO RFQ 12211		8,435
	MORGAN ISUZU UPINGTON	TIEROD END L 8980967540 *QTE: 61AEPAAA0035 (UM614)		27,748
	MACROPLAN	CANCELLATION OF RESTRICTION CONDITIONS ON STAND 20955 RFG 5430		35,133
	MBONJWA AND SONS TRADE	REPLACEMENT OF TWO TOILETS PANS QN009/2022		19,547
	BERNARDUS JAQUIRE H/A BEN-MAR	WELDING OF STEEL TOOLBOX *QTE: 103 (UM420)		6,192
	EDG NC	EDGSOLAR SOLAR STREET LIGHT 30W RFG 5412 QUOTE QT3021002760		29,286
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		5,482
	MAHU EXHAUSTS BK CC	UM666 REPAIR PUNCTURE		2,002
	GB ALGEMENE HERSTELWERKE ALLEE	REPLACEMENT OF STUBBYS AND MINISUBS (ROSEDALE VERGENOEG) GB-01		28,767
	SPECTRUM COMMUNICATIONS	TELEMETRY REPAIRS AND UPGRADES		365,650
	UPINGTON RATKAS SENTRUM	REPAIR GEARBOX*QTE: UP17367 (UM514)		217,601
	UPINGTON INDUSTRIE¿¿L	15 HTH GRAN CHLORINE QTE: 51611		21,835
	PIKE'S AUTO	UM463 REPALCE LOWER CONTROL ARM BUSHES IT SILWER		7,998
	PIKE'S AUTO	KB 27 STRIP AND QUOTE IT SILWER		3,374
	PIKE'S AUTO	UM59 STRIP AND QUOTE REPAIR CLUSTER		6,648
	PIKE'S AUTO	UM643 STRIP AND QUOTE IT SILWER		7,645
	OTIS (PTY) LTD	SERVICE CHARGES 1-DEC-23 TO 31-DEC-23 *INVOICE: 23037572 RFG: 005493		4,056
	ALFA AUTO BODY SHOP CC	J15846/ DAWID KRUIPER/ NISSAN *INVOICE: 4862 (UM624)		3,500
	KALAHARI-OOS WATERGEBRUIKVEREN	INV-2553 BOREHOLE COSTS IN RIETFONTEIN		55,797
	C-PAC PUMPS & VALVES	SUPPLY OF MONO ELEMENT BP65L AND STABILIZERS FE5176		33,500
	B L V SWEISWERKE	REPLACE WHEEL ARCH *QTE: 104240 (UM106)		2,818
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 219333 (UM769)		2,136
	WALKER INDUSTRIA WALKER IVECO	SERVICE *QTE: 30Q04308 (UM705)		71,154
	PIKE'S AUTO	SUPPLY STARTER *QTE: 0000340 (UM635)		2,880
	PIKE'S AUTO	REPAIR BONNET *QTE: 0000296 (UM598)		28,910
	FP SMIT	REPAIR PUMP *QTE: 2465 (UM609)		2,224
	FP SMIT	REPLAIR HIDRAULIC PIPE*QTE: 2467 (UM760)		2,019
	MOTOLEK & BATTERY CENTRE UPING	UM507 REPAIR AIRCON		4,054
	MOTOLEK & BATTERY CENTRE UPING	UM780 REPAIR STARTER		3,333
	ABB SOUTH AFRICA (PTY) LTD	INSTALLATION OF NEW SWITCHGEARS		5,012,366
	LEXISNEXIS RISK MANAGEMENT	WINDEED - S37032 *INVOICE: WI00093400		4,071
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 221459 (UM610)		2,742
	FP SMIT	QTE: 2397 REPAIR STEEL DOOR AT WATERWORKS		19,780
	FP SMIT	REPAIR LH RAMP CYLINDER *QTE: 2454 (UM510)		2,740
	UPINGTON MOTORONDERDELE	REPAIR DIFF *QTE: 42325 (UM610)		41,343
	KALAHARI-OOS WATERGEBRUIKVEREN	BOREHOLE COSTS IN RIETFONTEIN		135,080
	WALKER MIDAS	UM685 A-SERVICE		2,148
	UPINGTON MOTORONDERDELE	UM53 REPAIR STARTER		2,362
	UPINGTON MOTORONDERDELE	UM770 STRIP AND QUOTE REPAIR WIRING		4,737
	BERNARDUS JAQUIRE H/A BEN-MAR	REPAIR WORK DONE*QTE: 94 (UM420)		4,018
	EMC ELECTRICAL RETICULATION (P	REPAIR WORKS DONE ON DAMAGED ELECTRICITY THROUGH RAIN AND WIND*QTE: 0511		176,177
	KLK LANDBOU LIMITED	HTH 25KG REFER TO RFG: 5503 QTE: 98695		12,755
	WALKER INDUSTRIA WALKER IVECO	REPAIR AIR COMPRESSOR *QTE: 30Q04695 (UM705)		45,658
	WALKER INDUSTRIA WALKER IVECO	REPAIR OF VEHICLE *QTE: 30Q04555 (UM362)		44,275
	WALKER INDUSTRIA WALKER IVECO	REPAIR WORKS DONE PER TEST REPORT*QTE: 30Q04385 (UM607)		52,755
	WALKER INDUSTRIA WALKER IVECO	REPAIR BRAKES*QTE: 30Q04664 (UM610)		69,659
	MORGAN ISUZU UPINGTON	FUEL FILTER P8980959830 *QTE: 61AEPAAA0016 (UM665)		4,259
	MORGAN ISUZU UPINGTON	UM665 BOLT CYL HD TO BOLT 8982010190		12,871
	MORGAN ISUZU UPINGTON	UM616 GASKET SET ENG 1878153153		19,591
	MORGAN NISSAN UPINGTON	UM390 LAMP REAR LH 2655512T02		7,120
	MORGAN NISSAN UPINGTON	RELEASE BEARING 30502Z5008ND *QTE: 140532 (UM476)		28,882
	MORGAN NISSAN UPINGTON	INSULATOR 1121000Q1G *QTE: 139308 (UM661)		6,131
	MORGAN NISSAN UPINGTON	UM769 OIL FILTER KIT 5223958455ND		6,469
	MORGAN NISSAN UPINGTON	UM769 SLACK ADJUSTER REAR AXLE 443419Z00END		13,812
	MORGAN NISSAN UPINGTON	UM623 QTE: 138224 CABLE ASSY-CONTROL; MANUAL 344131HC1A		4,273
	MORGAN NISSAN UPINGTON	UM772 FLANGE LOCK NUT 201269Z01A		7,909
	LEXISNEXIS RISK MANAGEMENT	TRUST SEARCH - NOT FOUND *INVOICE: WI00086725		3,245
	LIEBHERR-AFRICA	UM462 WATERPUMP 7090534		22,046
	MOTOLEK & BATTERY CENTRE UPING	UM542 STRIP AND QUOTE		3,471
	MOTOLEK & BATTERY CENTRE UPING	UM707 REPAIR LIGHTS		3,235
	NOORDWES KOERANTE	08-12-23 K46/2023: NOTICE: ADVERTISEMENT OF ALIENATION OF ERVEN *QTE: #B551 RFG: 005495		5,131
	WESNO VERWE BK	TRAFFIC PAINT GOLDEN YELLOW 20LT (SABS) *QTE: 127505 RFG: 005462		29,728

Note	Description		2024 R	2023 R
	MOTOLEK & BATTERY CENTRE UPING	UM624 REPAIR AIRCON		2,286
	TOTAL CLIENT SERVICES LTD	LISENSE AND SERVICE FEE NOV.23 - OCT.24 *INVOICE: 4258		97,943
	OTIS (PTY) LTD	SERVICES CHARGES 1-NOV-23 TO 30-NOV-23 *INVOICE: 23033833		4,056
	MNR STEPHANUS JOSEF COETZEE H/	60X BLOU ALUMINIUM PADLOCKS 14X ROOI ALUMINIUM PADLOCKS RFG 5363		29,600
	NORTH WESTERN MOTORS	UM708 FUEL CAP EB3Z 9030C		6,564
	NEWGEN PUMPS AND VALVES	7.5KW MOTOR REPAIR CRI PUMP RFG: 5168 QTE: 2853		12,794
	NEWGEN PUMPS AND VALVES	REPAIR PUMP FLYGT 3085.183 RFG: 5169 QTE: 2757		29,464
	SPECTRUM COMMUNICATIONS	1.0 NTSIKELELO 1.1 EQUIPMENT INCLUDES: - 1X PROSONIC FMU90 (230VAC; 3 RELAY; WALLMOUNT)		29,793
	C-PAC PUMPS & VALVES	REPAIR & DELIVER OF THE X2 PUMPS STRIP & QUOTE		843,194
	AGRICO	PIPE LINES MAINTENANCE - WATER DISTRIBUTION SERVICES - U IZAKS RFG-4981 (SOQ541-025562)		2,441
	HG VAN ZYL	SUBDICISION OF ERF 18535		29,875
	STOFTECH(PTY)LTD	REPAIR WORKS DONE AT STADIUM STO271123		216,214
	MORGAN NISSAN UPINGTON	UM476 O-RING 48074Z9406ND		6,971
	MORGAN ISUZU UPINGTON	UM610 QTE: 46AEPAAA0207 BUSHING LEAF S 9513510400		9,018
	MORGAN ISUZU UPINGTON	DISC CLUTCH 5876100771 *QTE: 46AEPAAA0233 (UM663)		5,936
	MORGAN NISSAN UPINGTON	SHIFT ASSY-GEAR 3410800QOA *QTE: 126951 (UM556)		7,724
	MORGAN NISSAN UPINGTON	MOTOR ASSY STARTER 2330000Q1A *QTE: 133603 (UM631)		3,613
	MORGAN NISSAN UPINGTON	UM627 REAR SHOCKS 5621000QXK		6,094
	MORGAN NISSAN UPINGTON	UM735 FRONT SHOCKS 5611000QXA		3,026
	BERNARDUS JAQUIRE H/A BEN-MAR	UM382 STRIP AND QUOTE		4,100
	PIKE'S AUTO	KB27 STRIP AND QUOTE REPAIR WORK DONE OF VEHICLE		28,093
	WESNO VERWE BK	TRAFFIC PANIT GOLDEN YELLOW 20LT (SABS) *QTE: 127505 RFG: 005339		29,662
	NOORDWES KOERANTE	TN022/2023 5X4 QUOTE: #B506		3,064
	MAHU EXHAUSTS BK CC	UM789 REPAIR PUNCTURE		6,099
	MAHU EXHAUSTS BK CC	UM784 REPAIR PUNCTURE		4,243
	KOMATSU SOUTH AFRICA	UM721 FILTER 20Y-9796261		2,534
	KANU EQUIPMENT SOUTH AFRICA	UM732 MATERIALS PROCURED FROM AGENT		9,684
	WALKER MIDAS	UM687 SERVICE OF MACHINE 24F00340		2,201
	UPINGTON INDUSTRIE¿¿L	UM50 RUBBER INSERTION 6.0MM PM		2,247
	UPINGTON TREKKERS	UM502 SERVICE OF TRACTOR		16,086
	UPINGTON MOTORONDERDELE	KB24 ALLISON GEARBOX FILTER KIT		3,125
	MAHU EXHAUSTS BK CC	REPAIR EXHAUST *JOB CARD: 215434 (UM551)		2,124
	PIKE'S AUTO	UM545 STEERING WHEEL		2,060
	TURFMASTER BELLVILLE	UM159 PTO SHAFT FB612FF		7,015
	PIKE'S AUTO	UM642 STRIP AND QUOTE		21,417
	PIKE'S AUTO	UM643 REPLACE RADIATOR		4,844
	NOORD-KAAP DIESEL	PLACE HIGH PRESSURE POMP *QTE: 108913 (UM733)		20,647
	NOORD-KAAP DIESEL	UM733 TETS INJECTOR		17,393
	OTIS (PTY) LTD	SERVICE OF LIFT FOR SEPTEMBER 2023 INV 23026858 RFG-5158		4,056
	FP SMIT	PLACE CUTTING EDGE *QTE: 2440 (UM784)		4,025
	MAHU EXHAUSTS BK CC	REPAIR EXHAUST *JOB CARD: 218427 (UM647)		3,406
	LUMBER CITY UPINGTON	MATERIAL FOR STADIUM RFG 5371 QUOTE 266694		4,594
	ADVANCED COMPUTER SOLUTIONS (P	CADDIE LICENCE RENEWAL RFG 5324 INV-0024699		6,400
	LECFLO CC	FORAS -FTR 300T - VAN TONDER RFG-5259		29,578
	WALKER MIDAS	RUBBER KIT *QTE: 13Q06250 (UM049)		2,532
	IGNITE ADVISORY SERVICES	034 - SDBIP USER FEES *INVOICE: 0004771		161,343
	PIENAAR BROTHERS (PTY) LTD	PROTECTIVE CLOTHING RFG: 4944 QTE: 497910		8,982
	MORGAN NISSAN UPINGTON	UM776 MATERIALS PROCURED FROM AGENT		2,307
	MORGAN NISSAN UPINGTON	PAD 540539009ND *QTE: 134917 (UM707)		9,054
	MAHU EXHAUSTS BK CC	TYRE NEW 315/80R22.5 SUMITOMO ST768 MULTI *JOB CARD: 214527 (UM769)		29,160
	PRIMA BANDE (EDMS) BPK	UM721 REPAIR PUNCTURE		2,199
	UPINGTON TOYOTA	UM786 REPLACE FRONT BRAKE PADS +SKIM DISCS		3,852
	MORGAN ISUZU UPINGTON	UM664 MATERIALS PROCURED FROM AGENT		5,537
	P A STATIONERS UPT	STATIONERY RFG: 5037		21,347
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 217693 (UM763)		2,399
	MORGAN NISSAN UPINGTON	UM382 BRAKE PARTS		9,909
	MORGAN NISSAN UPINGTON	CLAMP HOOD ROD 6572200QOB *QTE: 118759 (UM631)		20,870
	MORGAN ISUZU UPINGTON	UM610 BEARING ASM 8975039020		2,909
	MORGAN ISUZU UPINGTON	UM658 BODY PARTS		2,426
	UPINGTON INDUSTRIE¿¿L	ASPHALT BLADE 350 X 3.2X7X25.4 *QTE: 49975 (UM785)		4,255
	MORGAN ISUZU UPINGTON	UM175 MATERIALS PROCURED FROM AGENT		52,683
	FP SMIT	REPAIR AXIS AND ADD SLEEVE WASH PUMP WTW *QTE: 2413 RFG: 005219		2,783
	FP SMIT	REPAIRMENT OF PUMP NO 2 DUIKWEG QTE: 2375		2,864
	FP SMIT	REPAIR CLUMP ON PUMP NO.2 DUIKWEG RFG-5257 (Q2375)		2,864
	SIX APTEEK	2X EXAM COUCH RECLINER 1X STRETCHER		6,440
	NORTH WESTERN MOTORS	KIT SHOCK ABSORBER AB3918080BE		5,843
	WALKER INDUSTRIA WALKER IVECO	REPAIR WORK DONE ON VEHICLE *QTE: 30Q04668 (UM705)		15,624
	WALKER INDUSTRIA WALKER IVECO	REPLACE LOADSENSING VALVE *QTE: 30Q04663 (UM277)		22,126
	BMG	BEARING UNIT CAST IRON PILLOW BLOCK S- SCREW 75MM TR RFG-5260 (0252/00438676)		2,423
	NOORDWES KOERANTE	NEWSPAPER ADVERSTISING - NOTICE K36/2023 RFG-5043 (#B395)		4,388

Note	Description		2024 R	2023 R
	PIKE'S AUTO	UM424 REPLACE STABILIZER BUSHES		3,297
	PIKE'S AUTO	UM544 REPAIR WORKS DONE ACCORDING JOB CARD		12,012
	PIKE'S AUTO	UM640 HEAD LAMP SWITCH		5,517
	PIKE'S AUTO	UM643		8,140
	PIKE'S AUTO	UM59 REPAIR WORKS DONE ON FAULTS QUO0000334		25,117
	PIKE'S AUTO	UM607 REPAIR HANDBRAKE		2,580
	LUMBER CITY UPINGTON	DOOR STEEL COMBO RFG 5289 QUOTE 264126		9,960
	BERNARDUS JAQUIRE H/A BEN-MAR	REPAIR STEEL DOOR *QTE: 54		3,172
	JEREMY'S UPHOLSTREY	UM544 REPAIR SEAT UPHOLSTEERY		3,000
	PIKE'S AUTO	SERVICE OF VEIHCLE *QTE: 0000324 (UM463)		8,434
	MORGAN NISSAN UPINGTON	45000KM SERVICE *QTE: 134921 (UM735)		2,674
	MOTOLEK & BATTERY CENTRE UPING	ALTERNATOR NISSAN UD80 *QTE: 208092 (KB026)		5,277
	MOTOLEK & BATTERY CENTRE UPING	STARTER NISSAN 24V 11TH *QTE: 208093 (UM472)		7,360
	UPINGTON MOTORONDERDELE	TRANSMISSION HYDRAULIC FILTER *QTE: 41889 (UM761)		2,275
	MAHU EXHAUSTS BK CC	REPAIR PUNCTURE *JOB CARD: 212532 (UM479)		2,141
	MAHU EXHAUSTS BK CC	REPAIR EXHAUST *JOB CARD: 217828 (UM600)		2,225
	MAHU EXHAUSTS BK CC	PUNCTURE JOB CARD: 217576 (UM770)		4,603
	FP SMIT	REPAIR DRAWBAR *QTE: 2384 (UM505)		2,884
	FP SMIT	REPAIR HOPPER *QTE: 2239 (UM541) REFER TO RFQ 6962		2,524
	MOTOLEK & BATTERY CENTRE UPING	UM106 REPAIR LIGHTS		2,533
	TRUVELO AFRICA ELECTRONICS DIV	CALIBRATION - PROLASER OR TRUVELO LIDAR CALIBRATION - LASERWITNESS CALIBRATION - LASER - DISTANCE SITE		29,115
	FP SMIT	REPLACE MIXER *QTE: 2399 (UM759)		2,737
	PIKE'S AUTO	REPAIR FRONT BRAKEFLUID LEAKAGES *QTE: 0000322 (UM379)		2,183
	JEREMY'S UPHOLSTREY	UM645 REPAIR SEAT UPHOLSTERY COMPLETELY		3,200
	WALKER INDUSTRIA WALKER IVECO	UM581 TRANSPORT BULLDOZER TO LOUISVALE QTE: 30Q04784		8,401
	NORTH WESTERN MOTORS	UM50 ENGINE OIL 210L JU2J M2C913 CA		3,000
	MORGAN ISUZU UPINGTON	UM665 SWITCH COMB 8982437290		8,539
	MORGAN ISUZU UPINGTON	UM667 PAD KIT 8982169220		5,266
	MORGAN ISUZU UPINGTON	UM609 PARTS PROCURED FROM AGENT QTE: 46AEPAAA0208		7,200
	MORGAN NISSAN UPINGTON	UM390 PARTS PROCURED FROM AGENT		3,352
	MORGAN NISSAN UPINGTON	UM649 BLOWER ASSY FRONT 27200VJ2OA		13,164
	MORGAN NISSAN UPINGTON	UM629 STARTER 2330000Q1A		3,613
	WESNO VERWE BK	TRAFFIC PAINT GOLDEN YELLOW 20LT (SABS) *QTE: 127480		28,247
	KANU EQUIPMENT SOUTH AFRICA	UM732 PARTS PROCURED FROM AGENT		46,646
	ONTEC SYSTEMS (PTY) LTD	APPROVED DEVIATION: SUPPLY AND DELIVERY OF SMART METERS THE MUNICIPALITY WANTS TO STANDARDISED ON SMART METERS		276,000
	ONTEC SYSTEMS (PTY) LTD	APPROVED DEVIATION: SUPPLY AND DELIVERY OF SMART METERS THE MUNICIPALITY WANTS TO STANDARDISED ON SMART METERS		379,500
	C-PAC PUMPS & VALVES	SUPPLY TO SPARE PARTS TO SUIT GORMAN RFG-5213 (LM2910)		17,074
	C-PAC PUMPS & VALVES	1X IMPELLER DI 1X IMPELLER SHAFT ASTL VAN TONDER RFG-5186 (LM2907)		27,069
	C-PAC PUMPS & VALVES	EMERGENCY ELECTRICAL REPAIRS AT RIVER ABSTRACTION TOWER AHS *REF: OV797 28/09/2023 RFG: 004852		29,788
	NEWGEN PUMPS AND VALVES	MOTOR REPAIR RFG:5112 QTE: 2758		4,416
	UPINGTON INDUSTRIE¿¿L	UM785 ASPHALT BLADE 350 X3.2X7X25.4		4,255
	UPINGTON MOTORONDERDELE	UM711 PARTS PROCURED FROM AGENT		3,059
	KOMATSU SOUTH AFRICA	UM581 MAT 154-54-73421		17,254
	UPINGTON TOYOTA	UM455 PARTS PROCURED FROM AGENT		5,678
	B L V SWEISWERKE	REPAIR WORKS DONE ON COST IRON POMP RFG-5117 (IN140335)		2,818
	WALKER MIDAS	SERVICE REPLACE RFQ: 10548 QTE: 24F00326		2,391
	WALKER MIDAS	UM793 QTE: 24F00329 A-DIENS		2,357
	UPINGTON MOTORONDERDELE	UM50 GEARBOX OIL TITAN ATF 5500 20L		3,855
	MOTOLEK & BATTERY CENTRE UPING	UM471 REPAIR WORKS DONE ON LIGHTS		13,591
	MOTOLEK & BATTERY CENTRE UPING	UM478 REPAIR WORKS DONE ON LIGHTS		7,456
	BERNARDUS JAQUIRE H/A BEN-MAR	UM382 MANUFACTURE NEW TOOLBOX		4,940
	PIKE'S AUTO	REPLACE BACK LIGHTS *QTE: 0000318 (UM772) REPLACE REFLECTOR TAPE		13,027
	PIKE'S AUTO	REPLACE FRONT BRAKE DISC AND BRAKE PADS *QTE: 0000317 (UM734)		3,804
	MORGAN NISSAN UPINGTON	REPAIR STEERING SYSTEM *QTE: 127064 (UM602)		16,262
	MORGAN NISSAN UPINGTON	KB26 SERVICE PARTS (QTE 133775)		11,277
	MORGAN NISSAN UPINGTON	KB26 O-RING 11072Z5503ND		10,020
	MORGAN NISSAN UPINGTON	UM803 5000KM SERVICE		7,943
	MORGAN NISSAN UPINGTON	SERVICE PARTS *QTE: 127312 (UM748)		2,744
	MORGAN NISSAN UPINGTON	SERVICE AT AGENT *QTE: 126952 (UM749)		3,911
	PIKE'S AUTO	REPAIR DIFF *QTE: 0000314 (UM019)		17,335
	FP SMIT	UM705 REPAIR HYDRAULIC PIPE		2,128
	FP SMIT	UM606 REPLACE OF TAP Q2381		3,781
	FP SMIT	UM759 REPAIR BEARINGS OP DRIVE AXIS		2,628
	FP SMIT	REPAIR WHEEL STUDS *QTE: 2405 (UM420)		7,181
	FP SMIT	UM453 WELDING OF EXHAUST PIPE		3,749
	C-PAC PUMPS & VALVES	MATERIALS *REF: OV808 30/05/2023		18,146
	NOORDWES KOERANTE	ADVERTISEMENT OF VACANCIES RFG-5217 (#B440)		3,312
	MORGAN ISUZU UPINGTON	FRONT SHOCKS 8983179880 *QTE: 46AEPAAA0205 (UM667)		4,465
	MORGAN ISUZU UPINGTON	UM616 PARTS AVAILABLE AT THE AGENT		34,755

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2024

Note	Description		2024 R	2023 R
	MORGAN NISSAN UPINGTON	OIL FILTER 15201Z9013LND *QTE: 126011 (UM712)		8,395
	NOORDWES KOERANTE	ADVERTISEMENT - ALIENATION OF ERVEN RFG:4936 QUOTE: #B368		3,910
	NOORDWES KOERANTE	SIZE 7X4 TN028/2023 NOTICE		2,061
	NOORDWES KOERANTE	PLACEMENT OF NOTICE 15& 22 SEPTEMBER 2023 SIZE 7C2 BW 3 ROOIK RFG-5189 (KALLA BOTHA) #B432		2,061
	NOORDWES KOERANTE	01-09-23 TENDER NOTICE TN010/2023 *QTE: #B412		2,208
	NOORDWES KOERANTE	01-09-23 TENDER NOTICE TN30/2023 TN31/2023 RFP-2023		4,416
	MORGAN NISSAN UPINGTON	SERVICE AT AGENT *QTE: 126953 (UM751)		2,552
	UPINGTON INDUSTRIE¿¿L	UM683 BLADE ASPHALT 450X25.4 HOLE DIAMOND		4,461
	UPINGTON INDUSTRIE¿¿L	SERVICE OF MACHINE *JOB CARD: 3826 (UM433)		3,005
	UPINGTON INDUSTRIE¿¿L	SERVICE OF MACHINE *JOB CARD: 3827 (UM492)		2,030
	MOTOLEK & BATTERY CENTRE UPING	UM72 REPAIR SPEEDO AND HEAT UNIT		7,637
	MORGAN NISSAN UPINGTON	UM544 SHOCK ABSORBER 561103S826		7,052
	MORGAN NISSAN UPINGTON	BELT ASSY TONGUE *QTE: 131951 (UM660)		8,434
	PRIMA BANDE (EDMS) BPK	UM784 PUNCTURE REPAIR		2,700
	WALKER INDUSTRIA WALKER IVECO	UM509 REPAIR COMPRESSOR		17,851
	VISPA MEUBELS	VALUE OF ASSET PROCURED		2,500
	NEWGEN PUMPS AND VALVES	STRIP & QUOTE - 7.5KW MOTOR REPAIR THEMBILE RFG-5122		4,439
	NEWGEN PUMPS AND VALVES	PUMP REPAIR - STRIP AND QUOTE RFG-4962 (QUO0002643)		5,589
	IMESA	IMESA ANNUAL CONFERENCE MR C GELDENHUYS; MT H WILSON AND MR G NELL WIL RFG-5157 (QUO230073)		26,700
	MORGAN ISUZU UPINGTON	UM658 QUOTE: 46AEPAAA0187		4,583
	MORGAN NISSAN UPINGTON	UM390 RING GEAR 1231243GOA		6,203
	MORGAN NISSAN UPINGTON	UM772 TAIL LIGHT 5223502052ND		4,341
	MORGAN NISSAN UPINGTON	UM775 PARTS PROCURED FROM AGENT		2,933
	MNR STEPHANUS JOSEF COETZEE H/	BLUE ALUMINIUM PADLOCKS		29,600
	PIKE'S AUTO	UM745 QTE: 304 A-SERVICE		13,099
	PIKE'S AUTO	UM368 STRIP AND QUOTE		5,436
	POORT BETON	READYMIX 20MPA DANIE KUYS STADIUM		10,233
	BERNARDUS JAQUIRE H/A BEN-MAR	UM665 WELDING OF BRACKET		2,008
	MAHU EXHAUSTS BK CC	UM784 PUNCTURE JC214456		3,089
	MAHU EXHAUSTS BK CC	UM748 REPAIR PUNCTURE 20/7/23		6,468
	MAHU EXHAUSTS BK CC	UM503 REPAIR PUNCTURE		2,816
	MORGAN NISSAN UPINGTON	UM621 OIL FILTER 1520865FOB		11,229
	MORGAN NISSAN UPINGTON	SHOE SET REAR D40600W71A *QTE: 126218 (UM551)		4,424
	MORGAN NISSAN UPINGTON	UM640 CLUTCH KIT 3000100Q3A		3,270
	NORTH WESTERN MOTORS	UM733 ENGINE OIL-210L JU2JM2C913CA		3,000
	OTIS (PTY) LTD	SERVICE CHARGE 1AUG-31 AUG 23 RFG-4997 INV23023454		7,877
	UPINGTON RATKAS SENTRUM	UM620 REPLACE HUB ASSY		19,507
	UPINGTON RATKAS SENTRUM	UM623		26,294
	OTIS (PTY) LTD	SERVICE CHARGES- 1JUL-31JUL 23 INV23019916		7,877
	WALKER MIDAS	UM478 PARTS PROCURED FROM AGENT		8,697
	ESP AFRICA	VALVE ASSY-AIR CONTROL *QTE: 52061947 (UM479) REFER TO ORDER 9090		10,575
	BMG	BEARING UNIT CAST IRON PILLOW BLOCK S-SCREW 2 HOLES 75MM TR *QTE: 0252/ 00435874 RFG: 004863		2,423
	KLK LANDBOU LIMITED	PAINT AND CONSUMABLES FOR REITSPARK - B O'CALLAGHAN RFG-4958 (QT085-96456)		4,898
	WESTERIA CAPITAL GROUP (PTY) L	REPAIR OF BOREHOLE PUMP AT FARM DROOGENHOUT STRIP N QUOTE KLASIE MAKATONG		28,180
	PIKE'S AUTO	REPAIR WORKS DONE ON VEHICLE *QTE: 0000291 (UM424)		28,413
	OMEGA FIRE AND SECURITY PTY LT	JARRISON ANNUAL LICENSE FEE T&A *QTE: OFS00914		69,903
	DUCHARME CONSULTING PTY LTD	LISENSE FOR DYNAMIC VERIFY FOR 2023/24 FINANCIAL YEAR *INVOICE: 4034		40,250
	OUTSOURCE HOUSE	DMARC SAAS PLATFORM BSIC 1 YEAR SUBSCRIPTION *QTE: 13655		5,106
	PRIMA BANDE (EDMS) BPK	REPAIR PUNCTURE 6/7/23 *QTE: 361622431 (UM784)		3,350
	ALFA AUTO BODY SHOP CC	UM743 EXCESS IN/J15436		5,000
	ALFA AUTO BODY SHOP CC	UM 748 EXCESS IN004597		5,000
	ALFA AUTO BODY SHOP CC	UM623 IN004540/J15065		3,500
	ALFA AUTO BODY SHOP CC	EXCESS IN004541/J14961		5,000
	UPINGTON MOTORONDERDELE	UM616 UMS SUPPLY POMP PRIME PUMP 8975425360		6,001
	UPINGTON INDUSTRIE¿¿L	BLADE ASPALT 400X 25.5 *QTE: 49585 (UM683)		4,461
	UPINGTON RATKAS SENTRUM	UM514 REPAIR GEARSHIFT PROBLEM		24,369
	NOORD-KAAP DIESEL	UM578 REPAIR INJECTOR PUMP		24,839
	UPINGTON RATKAS SENTRUM	REPAIR GEARBOX *QTE: UP16758 (UM541)		161,491
	PRIMA BANDE (EDMS) BPK	UM784 TUBE 14.00-24 TR179 A 14/07/23 LANDFILL SITE		3,550
	PRIMA BANDE (EDMS) BPK	UM641 FIT CUSTOMER TYRE 17.5-25 ORING 25T 1/4 INCH RIM (NETT)		2,295
	PRIMA BANDE (EDMS) BPK	UM784 FIT TYRE TRUCK 17.5-25 16/7/23 TEERKAMP		2,150
	GENERAL SERVE ELECTRONICS BK	QTE : 103456 TC 610 BATTERY		8,159
	GARIEP MOTORS (PTY) LTD	AIR DEHYDRATOR MA0004309615 *JOB NO: P 40973 (UMKB024) REFER TO RFQ 10284		17,396
	PG GLASS UPINGTON	UM609 CFN894NC QUOTE:32542		3,500
	PG GLASS UPINGTON	UM541 EXCESS CBB965NC		3,500
	PG GLASS UPINGTON	UM736 EXCESS CVC253NC		3,500
	PG GLASS UPINGTON	UM658 CHK970NC QUOTE:32940		3,500
	PG GLASS UPINGTON	UM773 CXW526NC QUOTE:33497		3,500

Note	Description		2024 R	2023 R
	PG GLASS UPINGTON	UM277 BCV122NC QUOTE:33509		3,500
	PG GLASS UPINGTON	UM656 CGZ496NC QUOTE:32592		3,500
	PG GLASS UPINGTON	UM763 CXJ491NC QUOTE:33062		3,500
	TURNSTAR SYSTEMS	PURCHASE OF 6 TURNSTILES FOR THE MXOLISI DICKY JACOBS STADIUM		314,123
	SAICE	GETTING ACQUAINTED WITH MATURE CANDIDATES 22 AUGUST 2023 (ONLINE) *QTE: 2023-075		7,498
	PIKE'S AUTO	UM464 REPAIR WORKS DONE ON VEHICLE		28,782
	PIKE'S AUTO	KB19 DIENS VAN VOERTUIG		22,818
	LIEBHERR-AFRICA	UM420 PARTS PROCURED FROM AGENT		2,626
	PRIMA BANDE (EDMS) BPK	UM784 PUNCTURE		2,095
	C-PAC PUMPS & VALVES	2X NEW MONO BP 65L/100 ELEMENT 8X100X150MM STABILIZER QTE: 5286		66,999
	BERNARDUS JAQUIRE H/A BEN-MAR	MANUFACTURE AND INSTALLATION OF SAFETY GATE *QTE: 28 RFG: 004730		5,189
	GENERAL SERVE ELECTRONICS BK	REPEATER HIRE SILO 01/07/2023 - 30/06/2024 *QTE: 103427		89,700
	ONTEC SYSTEMS (PTY) LTD	TTK BESLUIT 6/03.1/2017		46,000
	BERNARDUS JAQUIRE H/A BEN-MAR	MANUFACTURE AND INSTALLATION OF SAFETY GATE *QTE: 28 RFG: 004730		5,189
	NOORD-KAAP DIESEL	UM509 REPAIR INJECTORS		9,606
	STATIC POWER	BATTERY CH SETS OF 25 CELLS SAFT TYPE KPZ10 (10AH) NICKEL CADMIUM BATTERIES *REF: QSP25171 REV 1		223,790
	UPINGTON INDUSTRIE¿¿L	UM785 PARTS PROCURED AT AGENT QTE: 48921		4,461
	WESNO VERWE BK	TRAFFIC PAINT 20LT GOLDEN YELLOW TRAFFIC PAINT 5 LT THINNERS LACQUER FAST 25LT		29,893
	PIKE'S AUTO	UM455 REPAIR FAULTS ON VEHICLE		29,811
	PIKE'S AUTO	UM493 QTE: 279 REPAIR FAULTS ON VEHICLE		29,990
	PIKE'S AUTO	REPLACE RFQ : 10270 REPAIR WORKS QTE: 277		25,444
	PIKE'S AUTO	UM607 QTE: 280 REPAIR CLUTCH		18,994
	MAHU EXHAUSTS BK CC	UM721		4,380
	ONTEC SYSTEMS (PTY) LTD	TTK RESOLUTION 6/03.1/2017 REFER TO ORDER NO. 8293 ORDER WAS DELETED AND STOCK RECEIVED.		18,400
	COMMERCE EDGE SOUTH AFRICA	ATTENDING OF SCM WESTERN CAPE PROCUREMENT CONFERENCE 2023 25/07/2023 - 27/07/2023		16,675
	PIKE'S AUTO	REPLACE SUSPENSION PARTS *QTE: 0000266 (UM423)		9,589
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		616,376
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		172,649
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		133,478
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		98,607
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		510,253
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		3,533,145
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		22,692
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		2,679,785
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		336,809
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		68,881
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		159,365
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		590,621
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		5,832
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		195,531
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		125,010
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		308
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		86,448
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		17,924
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		8,728
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		171,929
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		81,506
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		19,052
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		616,164
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		74,561
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		33,555
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		2,827
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		8,500
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		46,534
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		73,918
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		25,627
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		42,302
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		77,248
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		18,444
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		98,489
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		559,063
	ALS CONSTRUCTION A DIVISION OF ALS OPER/	ROAD REPAIR PROJECT -THUSANO		189,201
	BECKER BERGH EN MORE	LEGAL COSTS		1,265
	BECKER BERGH EN MORE	LEGAL COSTS		1,173
	BECKER BERGH EN MORE	LEGAL COSTS		1,725
	BECKER BERGH EN MORE	LEGAL COSTS		4
	BECKER BERGH EN MORE	LEGAL COSTS		3,450
	BECKER BERGH EN MORE	LEGAL COSTS		11,305

Note	Description		2024 R	2023 R
	BECKER BERGH EN MORE	LEGAL COSTS		863
	BECKER BERGH EN MORE	LEGAL COSTS		288
	BECKER BERGH EN MORE	LEGAL COSTS		35,052
	BECKER BERGH EN MORE	LEGAL COSTS		1,725
	BECKER BERGH EN MORE	LEGAL COSTS		82
	BECKER BERGH EN MORE	LEGAL COSTS		1
	BECKER BERGH EN MORE	LEGAL COSTS		288
	BECKER BERGH EN MORE	LEGAL COSTS		9,971
	BECKER BERGH EN MORE	LEGAL COSTS		1,783
	BECKER BERGH EN MORE	LEGAL COSTS		16,618
	BECKER BERGH EN MORE	LEGAL COSTS		6,862
	BECKER BERGH EN MORE	LEGAL COSTS		5
	BECKER BERGH EN MORE	LEGAL COSTS		288
	BECKER BERGH EN MORE	LEGAL COSTS		978
	BECKER BERGH EN MORE	LEGAL COSTS		288
	BECKER BERGH EN MORE	LEGAL COSTS		41,504
	BECKER BERGH EN MORE	LEGAL COSTS		575
	BECKER BERGH EN MORE	LEGAL COSTS		5,060
	BECKER BERGH EN MORE	LEGAL COSTS		15,755
	BECKER BERGH EN MORE	LEGAL COSTS		32,663
	BECKER BERGH EN MORE	LEGAL COSTS		5,599
	BECKER BERGH EN MORE	LEGAL COSTS		497
	BECKER BERGH EN MORE	LEGAL COSTS		575
	BECKER BERGH EN MORE	LEGAL COSTS		1,725
	BECKER BERGH EN MORE	LEGAL COSTS		36
	BECKER BERGH EN MORE	LEGAL COSTS		288
	BECKER BERGH EN MORE	LEGAL COSTS		24,531
	BECKER BERGH EN MORE	LEGAL COSTS		5,060
	BECKER BERGH EN MORE	LEGAL COSTS		13,071
	BECKER BERGH EN MORE	LEGAL COSTS		20,137
	BECKER BERGH EN MORE	LEGAL COSTS		1
	BECKER BERGH EN MORE	LEGAL COSTS		15,180
	BECKER BERGH EN MORE	LEGAL COSTS		633
	BECKER BERGH EN MORE	LEGAL COSTS		483
	BECKER BERGH EN MORE	LEGAL COSTS		17,745
	BECKER BERGH EN MORE	LEGAL COSTS		61,667
	BECKER BERGH EN MORE	LEGAL COSTS		502
	BECKER BERGH EN MORE	LEGAL COSTS		105,393
	BECKER BERGH EN MORE	LEGAL COSTS		483
	BECKER BERGH EN MORE	LEGAL COSTS		81,608
	BECKER BERGH EN MORE	LEGAL COSTS		679
	BECKER BERGH EN MORE	LEGAL COSTS		782
	BECKER BERGH EN MORE	LEGAL COSTS		3,634
	BECKER BERGH EN MORE	LEGAL COSTS		680
	BECKER BERGH EN MORE	LEGAL COSTS		33,179
	BECKER BERGH EN MORE	LEGAL COSTS		5,209
	BECKER BERGH EN MORE	LEGAL COSTS		6,651
	BECKER BERGH EN MORE	LEGAL COSTS		197
	BECKER BERGH EN MORE	LEGAL COSTS		19,389
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		28,067
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		29,592
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		37,106
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		46,396
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		38,359
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		42,213
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		43,972
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		41,818
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		31,118
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		37,314
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		32,052
	BOEGOEBERG WATERGEBRUIKERSVERENIGIN	PURCHASING OF BULK WATER		29,488
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		42,163
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		56,159
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		49,131
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		58,307
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		48,667
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		48,202
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		53,777
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		43,382
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		55,345
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		40,647
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		52,384
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		63,069

Note	Description		2024 R	2023 R
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		53,661
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		53,661
	CARPE DIEM LANDGOED	PURCHASING OF BULK WATER		53,661
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		12,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		5,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		7,500
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		5,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		12,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		7,500
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		12,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		7,500
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		5,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		12,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		5,175
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		6,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		5,000

DAWID KRUIPER MUNICIPALITY

Notes to the Financial Statements for the Year Ended 30 June 2024

Note	Description		2024 R	2023 R
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		3,000
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		850
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		1,200
	DDP VALUERS (PTY) LTD (RF)	SUPPLEMENTARY VALUATION SERVICES		4,200
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		7,742
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		43,516
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		65,578
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		33,426
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		20,544
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		35,420
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		9,624
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		22,132
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		55,518
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		38,901
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		22,588
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		25,816
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		97,941
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		0
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		11,162
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		42,028
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		68,614
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		46,329
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		32,870
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		37,242
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		103,528
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		11,446
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		38,851
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		90,665
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		38,658
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		28,640
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		48,131
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		25,917
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		13,247
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		45,570
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		76,548
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		51,288
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		33,963
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		50,256
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		101,898
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		708
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		13,156
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		28,661
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		89,613
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		19,800
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		20,411
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		24,299
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		57,216
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		10
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		16,394
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		51,855
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		95,634
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		42,403
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		27,790
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		38,517
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		21,090
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		91
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		12,559
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		13,536
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		94,541
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		28,963
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		29,085
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		30,532
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		15,109
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		16,354
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		16,961
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		113,779
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		9,138
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		10,252
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		12,969
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		111

Note	Description		2024 R	2023 R
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		13,702
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		18,631
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		78,359
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		21,404
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		3,512
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		6,274
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		51
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		34,378
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		10,788
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		42,646
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		76,123
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		40,389
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		202
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		41,087
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		20
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		10,737
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		37,970
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		104,175
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		41,138
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		36,533
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		36,675
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		20
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		10,626
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		36,432
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		77,013
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		59,607
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		35,805
	KALAHARI-OOS WATERGEBRUIKVEREN	PURCHASING OF BULK WATER		20
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF BULK WATER		9,383
	UPINGTON BESPROEIINGSRAAD	PURCHASING OF BULK WATER		49,436
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,659
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,212
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,347
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,349
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		37,785
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,133
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,957
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		19,446
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,963
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,194
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		37,109
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,325
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,460
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,778
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		18,547
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		35,015
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		37,617
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		27,883
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		42,291
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		30,368
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,805
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		24,398
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		33,572
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		31,119
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		34,713
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,223
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		31,617
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		36,644
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		34,949
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		38,280
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		35,808
	KLK LANDBOU LIMITED	PROCUREMENT OF FUEL PRODUCTS FOR THE SATELLITE OFFICE		26,707
				39,371,616

39.09 **Fruitless and Wasteful Expenditure**

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

Note	Description	2024 R	2023 R
	The following fruitless and wasteful expenditure have been incurred by the municipality for the year under		
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	10,933,334	4,192,974
	Fruitless and wasteful expenditure current year	5,147,779	8,895,413
	Written Off by Council	(16,080,025)	(2,155,053)
	Fruitless and wasteful expenditure awaiting further action	**1,088**	**10,933,334**
	The closing balance consist of:		
	The closing balance consist of fruitless and wasteful expenditure for 2021/2022	-	2,037,921
	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**

Incident	Disciplinary steps/criminal proceedings	2024	2023
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
		-	**10,933,334**

39.10 **<u>Unauthorised</u>**

	2024	2023
Reconciliation of unauthorised expenditure:		
Opening Balance	-	156,127,363
The opening balance consist of unauthorised expenditure of 2019/2020	-	30,008,516
The opening balance consist of unauthorised expenditure of 2020/2021	-	51,817,779
The closing balance consist of unauthorised expenditure for 2021/2022	-	74,301,068
Written Off by Council	-	(156,127,363)
Unauthorised expenditure awaiting authorisation/Condonement	**-**	**-**

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

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

39.11 **<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***"

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

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

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

Note	Description	2024 R	2023 R

40 RELATED PARTIES

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

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

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

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**

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	2024	2023
Mbonjwa and Sons Trade (Pty) Ltd	S Mbonjwa, Owner of Mbonjwa and Sons Trade (Pty) Ltd is the husband of E Mbonjwa (Intern: Finance)	55,471	146,536
Mier Kgalagadi Enterprise	Director of Mier Kgalagadi Enterprise, is the wife of J Mienies (Manager: Technical Services).	308,912	267,842
The Proprietor G B Algemene Herstelwerke	Owner of The Proprietor G B Algemene Herstelwerke, is the brother of R Britz (Accountant: BTO).	87,959	317,911
		452,342	**732,289**

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

The compensation of councillors is set out in note 32

40.02 Related Party Loans

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

41 CAPITAL COMMITMENTS

	2024	2023
Commitments in Respect of Capital Expenditure:		
Approved and Contracted for -	**36,297,948**	**24,970,763**
Infrastructure	29,559,353	19,762,894
Community	6,726,040	5,148,140
Land and Buildings and	12,555	59,729
This expenditure will be financed from:		
Approved and Contracted for -	**36,297,948**	**24,970,763**
Government Grants	25,308,394	8,363,679
Own Resources	10,989,554	16,607,084

Note	Description	2024 R	2023 R
	Above amounts are excluding of VAT.		

Note	Description	2024	2023
42	**CONTINGENT**		
		9,926,456	**3,500,445**
	Dawid Kruiper Municipality / H E Pretorius	**-**	**24,238**
	Claim against the Municipality for motor vehicle accident . No further action.		
	Dawid Kruiper Municipality / Niingo Steel & Carpentry CC	**781,017**	**781,017**
	Claim against the Municipality for motor vehicle accident . No court date received. The outcome of the case is still uncertain.		
	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	**140,000**	**400,000**
	Claim against the municipality for labour related appointment matters. Court ruled in favour of the Municipality. No cost order was made. Applicant appealed the matter. The outcome of the case is still uncertain.		
	Dawid Kruiper Municipality / Quill Associates	**1,200,000**	**1,200,000**
	Claim against the municipality for use of previous financial system, BIQ. The claim is being opposed by DKM and litigation is ongoin. The outcome of the case is uncertain.		
	Dawid Kruiper Municipality / J D Malgas	**5,000**	**-**
	Case in Equality Court. New notice to institute proceedings received on 19 December 2023. Affidavit filed. No further response.		
	Dawid Kruiper Municipality / Gensize (Pty) Ltd	**7,705,249**	**-**
	Applicant claim commission on money collected from Department of Rural Development. Calculation error made on property tax. Awaiting on court date		
	Landfill Site and Quarries	-	**-**
	Currently the municipality is not complying with the National Environmental Management: Waste Management Act as the Municipality is operating a landfill site and quarries without licenses as required by Section 68(1) of the National Environmental Management Waste Act, 2008 (Act No. 59 of 2008).		
	In terms of Section 68(1) of the Waste Management Act of the municipality might receive a penalty of R 100 000 for not having a license to operate a landfill site. As per previous guidance it was decided not to disclose an amount as this fines was not allocated to any municipality in the past.		
	In accordance with Section 68(1) of the National Environmental Management: Waste Act, 2008 (Act No. 59 of 2008), a person convicted of an offence referred to in Section 67 (1)(a), (g) or (h) is 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	2024	2023
43	**CONTINGENT ASSET**	**2,183,982**	**1,000,000**
	Dawid Kruiper Municipality / Oranje Watersport CC	**1,000,000**	**1,000,000**
	Outstanding market related rental on Erf 15747 as per summons from Court. The matter is been defended. Contemp of Court. Application pending.		
	Dawid Kruiper Municipality / Makgakga Property Valuations	**152,428**	**-**

Note	Description	2024 R	2023 R
	Claim against the municipality for termination of tender and opposition of interdict. The court ruled in favour of the municipality. Costs was awarded to the Municipality. Legal costs tabled to Master of High Court for taxation.		
	Dawid Kruiper Municipality / Autronica Security Services t/a All Security	**1,031,554**	**-**
	Claim against third party for cable theft on 8 December 2023 while All Security was on site. Case No.: CAS218/12/2023		

44 COMPARISON WITH THE BUDGET

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

45 DISTRIBUTION LOSSES:

45.01 Electricity

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

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

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

A total of 165 414 543 (2023: 159 949 775) kWh were purchased and a total of 152 011 911 (2023: 147 195 716) kWh were sold. Therefore a distribution loss of 13 402 632 (2023: 12 754 059 kWh or 8.10% (2023: 7.97%), which is below the norm of 10% set by National Treasury, was incurred by Dawid Kruiper Municipality for the period from 1 July 2023 to 30 June 2024. The value of these losses at cost price amounts to R 23 320 580 (2023: R 19 131 089).

45.02 Water

A total of 19 319 121 (2023: 17 067 628) kl of water were produced and a total of 9 590 988 (2023: 9 990 522) kl of water were sold. Resulting in a water distribution loss of 9 728 133 (2023: 7 077 106) kl. This amount consist of non-technical losses of 8 268 913 (2023: 6 032 192) kl and technical losses of 1 459 220 (2023: 1 044 914) kl. The value of these losses are disclosed in the statement of financial performance as R 21 522 184 (2023: R 16 119 107)

46 STATUTORY RECEIVABLES

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

Description	2024 R	2023 R
Taxes		
Vat Receivables	-	1,485,593
Receivables from Non-Exchange Transactions	**65,710,590**	**57,362,818**
Rates	60,237,890	51,644,119
Fines	5,472,700	5,718,699
Total Statutory Receivables (before provision)	**65,710,590**	**58,848,411**
Less: Provision for Debt Impairment	(37,772,263)	(40,697,963)
Total Statutory Receivables (after provision)	**27,938,326**	**18,150,448**

Statutory Receivables

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

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

Rates: Ageing

Description	2024 R	2023 R
Current (0 - 30 days)	10,559,544	8,818,523
31 - 60 Days	5,061,400	1,556,233

Note	Description	2024 R	2023 R
	61 - 90 Days	1,520,197	1,229,101
	91 - 120 Days	1,422,246	1,116,796
	+ 120 Days	41,674,503	38,923,466
	Total	**60,237,890**	**51,644,119**
	Reconciliation of Provision for Debt Impairment		
	Balance at the Beginning of the year	40,697,963	33,272,481
	Contribution to provision	(2,925,699)	7,425,482
	Balance at the end of the year	**37,772,263**	**40,697,963**
	Interest Received from Statutory Receivables		
	Receivables from Non-Exchange Transactions	3,750,902	2,454,153
	Total	**3,750,902**	**2,454,153**

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

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

47 PRINCIPAL - AGENT ARRANGEMENTS

47.1 Principal in Principal-Agent Arrangement (Material)

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

Compensation paid for agency activities

	2024 R	2023 R
Commission	4,853,268	3,402,346
Total Compensation	**4,853,268**	**3,402,346**

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

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

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

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

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

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

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

Compensation paid for agency activities

	2024 R	2023 R
Commission	8,511	40,070
Total Compensation	**8,511**	**40,070**

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

Note	Description	2024 R	2023 R
	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.		
	Compensation paid		
	Commission	1,513,239	1,195,448
	Total Compensation	**1,513,239**	**1,195,448**
	Commission is payable by Dawid Kruiper Municipality to the vendors listed, for acting as agents on its behalf during the financial year. The commission structure is as follow:		
	4% on sales between R 1.00 - R 75 000.00		
	3% on sales between R 75 001.00 - R 150 000.00		
	2% on sales between R 150 001.00 - R 250 000.00		
	1% on sales between R 250 001.00 > -		
	Resources		
	Resources remitted during financial year		
	Computers	69,904	69,904
	Printers	24,856	24,856
	Water handhelds	239,151	239,151
		333,911	**333,911**
	The above resources are under the custodianship of the agents and have been not been recognised by the agents. Such resources remain the assets of the municipality.		
	Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with payment services.		
	The vendors used for pay services on behalf of Dawid Kruiper Municipality.		
	Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:		
	Compensation paid for agency activities		
	EasyPay	402,984	535,285
	Post Office	834	4,955
	Pay@	4,711	-
	Total Compensation Paid	**408,529**	**540,240**
	Dawid Kruiper Municipality is the Principal in the following non-material Principal-Agent arrangements with pre-paid vendors.		
	The vendors sold swimming pool tickets on behalf of Dawid Kruiper Municipality.		
	Dawid Kruiper Municipality acts as the Principal in the following non-material Principal-Agent Arrangements:		
	M Lester		
	W Engelbrecht		
	Foodzone		
	A Zono		
	The following information is disclosed in aggregate as per GRAP 109 par 61.		
	Compensation paid for agency activities		
	Commission	29,065	521
	Total Compensation	**29,065**	**521**
	Dawid Kruiper Municipality paid 7.5% to the vendors listed for acting as agents on its behalf during the financial year.		
47.3	**Agent in arrangement**		

Note	Description	2024 R	2023 R

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

	2024 R	2023 R
Commission Received	844,472	696,041
Total Compensation Received	**844,472**	**696,041**

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

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

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	8,897,645	(971,143)	(7,661,276)	265,226	Agency fee to the the amount of R 265 226 was paid in August 2024. No funds was further outstanding.
	8,897,645	**(971,143)**	**(7,661,276)**	**265,226**	

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

Principal Name	Total Agency funds received	Minus Direct Payment	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
Department of Transport	6,998,999	-	(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**	

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

	2024 R	2023 R
Commission Received	905,788	802,626
Total Compensation Received	**905,788**	**802,626**

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

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

Note	Description	2024 R	2023 R

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
DOJA	320,280	-	320,280	-	Salary Creditor paid on 28 June 2024
2nd Chance Debt Counsellors	303,810	(17,469)	265,356	20,985	Salary Creditor paid on 5 July 2024
African life Sanlam Sky	3,094,385	(88,809)	2,743,773	261,803	Salary Creditor paid on July 2024
Anker(Channel Life Ltd)	2,998	(86)	2,662	250	Salary Creditor paid on July 2024
Assupol Life Limited	29,592	(1,702)	19,758	8,132	Salary Creditor paid on 5 July 2024
ANC	7,020	-	6,440	580	Salary Creditor paid on 5 July 2024
Attie Jooste Optometrists	34,151	-	32,167	1,983	Salary Creditor paid on 5 July 2024
AVBOB	2,075,689	(59,572)	1,812,037	204,080	Salary Creditor paid on 5 July 2024
Becker Bergh & More Ing.	102,291	(5,882)	91,909	4,500	Salary Creditor paid on 5 July 2024
Bon Life	2,463	-	2,258	205	Salary Creditor paid on 5 July 2024
Bonds Absa Bank	442,209	-	403,532	38,677	Salary Creditor paid on 28 June 2024
Bonds FNB	279,066	-	255,811	23,256	Salary Creditor paid on 28 June 2024
Bonds Standard Bank	1,063,808	-	974,291	89,517	Salary Creditor paid on 28 June 2024
Bonds Nedbank	74,304	-	63,387	10,917	Salary Creditor paid on 28 June 2024
Capital Alliance (Liberty)	272,052	(15,643)	233,498	22,910	Salary Creditor paid on 5 July 2024
CC Tacers	3,600	(207)	3,093	300	Salary Creditor paid on 5 July 2024
Christo Dippenaar Attorneys	2,400	(138)	2,062	200	Salary Creditor paid on 5 July 2024
Claude Reid Ingelyf	24,500	-	23,500	1,000	Salary Creditor paid on 5 July 2024
CRF Home Loans	51,775	-	43,146	8,629	Salary Creditor paid on 5 July 2024
DOJ Upington	3,600	-	3,300	300	Salary Creditor paid on 28 June 2024
DR EWP Diergaardt	8,418	-	8,418	-	-
DR JA Van Wyk	40,870	-	36,370	4,500	Salary Creditor paid on 5 July 2024
DR GA Isaacs	650	-	650	-	-
DR JH Meyer	5,130	-	5,130	-	-
Duvenhage Becker en Claassen	4,500	-	4,200	300	Salary Creditor paid on 5 July 2024
Econom Eyes	187,804	-	160,596	27,208	Salary Creditor paid on 5 July 2024
Engelbrecht Optometrists	62,372	-	57,017	5,355	Salary Creditor paid on 5 July 2024
Iemas Insurance Brokers	656,260	-	610,314	45,946	Salary Creditor paid on 5 July 2024
Imatu Clothing	370	-	370	-	-
Lange, Carr & Wessels Inc	34,491	(1,983)	29,908	2,600	Salary Creditor paid on 5 July 2024

Note	Description			2024 R	2023 R	
	Legal Wise			-		Salary Creditor paid on 7 July 2034
	Legal Wise	225,254	(12,952)	194,202	18,100	Salary Creditor paid on 5 July 2024
	Letsatsi Finance and Loans	5,118,724	(51,187)	4,627,547	439,990	Salary Creditor paid on 5 July 2024
	Letsatsi Funeral Policy	88,771	(888)	76,744	11,140	Salary Creditor paid on 5 July 2024
	Louw Kotze & Van Zyl Attorneys	38,050	(2,188)	35,162	700	Salary Creditor paid on 5 July 2024
	Mafori Credit Services (Pty) Ltd	3,619,490	(54,292)	3,270,929	294,270	Salary Creditor paid on 5 July 2024
	Malan & Vennote	120,700	(6,940)	103,660	10,100	Salary Creditor paid on 5 July 2024
	Metropolitan Life	5,149,903	(147,802)	4,565,537	436,564	Salary Creditor paid on 5 July 2024
	MM Marais Muller	4,200	(242)	3,608	350	Salary Creditor paid on 5 July 2024
	Munnik Basson Dagama Inc	1,500	(86)	1,414	-	-
	Myburgh & Jordaan Attorneys	1,600	(92)	1,508	-	-
	Old Mutual Group	4,417,102	(253,983)	3,786,151	376,967	Salary Creditor paid on 5 July 2024
	Rentmeester	6,604	(190)	5,988	427	Salary Creditor paid on 5 July 2024
	Sala Pension Loans	18,900	-	16,800	2,100	Salary Creditor paid on 5 July 2024
	Samwu Nat Begrafnis Skema	55,880	(1,604)	50,247	4,029	Salary Creditor paid on 5 July 2024
	Sanlam	4,141,490	(118,861)	3,649,546	373,084	Salary Creditor paid on 5 July 2024
	SD Coetzee Incorporated	1,800	(104)	1,546	150	Salary Creditor paid on 5 July 2024
	Sentrum Optometrists	539,238	-	486,475	52,763	Salary Creditor paid on 5 July 2024
	Smart Advance Propriety	5,430,055	(135,751)	4,962,011	332,293	Salary Creditor paid on 5 July 2024
	Southern Life	2,700	(78)	2,397	225	Salary Creditor paid on 5 July 2024
	Sone Kruger Prokureurs Inc	2,550	(147)	(147)	2,550	Salary Creditor paid on 5 July 2024
	STKL Financial Services	1,068,795	(53,440)	935,100	80,255	Salary Creditor paid on 5 July 2024
	Symington & De Kok	6,000	(345)	5,155	500	Salary Creditor paid on 5 July 2024
	Taylor & Nagel Attorneys	24,900	(1,432)	20,268	3,200	Salary Creditor paid on 5 July 2024
	The Best Funeral Society (Pty) Ltd	171,566	(4,924)	152,747	13,895	Salary Creditor paid on 5 July 2024
	UMV Agentskap	2,370	-	2,173	198	Salary Creditor paid on 5 July 2024
	Upington Collectors & Tracers	3,600	(207)	3,093	300	Salary Creditor paid on 5 July 2024
	Wessels & Smith Incorporated	42,300	(2,432)	35,818	4,050	Salary Creditor paid on 5 July 2024
		39,494,901	**(1,041,657)**	**35,210,911**	**3,242,333**	

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

Note	Description	2024 R	2023 R

Principal Name	Total Agency funds received	Commission Received (VAT Inclusive)	Amount remitted to the principal	Variance between amounts received and amounts remitted	Explanation of Variance
DOJA	189,125	(10,875)	156,196	22,055	Salary Creditor paid on 6 July 2023
African Life Insurance Co	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 Life	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 Loan	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
Rentmeester	8,201	(235)	7,311	654	Salary Creditor paid on 6 July 2023

Note	Description			2024 R	2023 R
	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 Property	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 Agenskap	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**	

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

Note	Description	2024 R	2023 R

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

Item	Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Total
REVENUE BY SOURCE						
Exchange Revenue	**24,778,632**	**5,034,823**	**8,207,639**	**573,210,982**	**946**	**611,233,023**
Service charges - Electricity	-	-	-	388,332,716	-	388,332,716
Service charges - Water	-	-	-	83,902,247	-	83,902,247
Service charges - Waste Water Management	-	-	-	52,739,719	-	52,739,719
Service charges - Waste Management	-	-	-	48,074,082	-	48,074,082
Sale of Goods and Rendering of Service	355,277	912,869	7,938,219	161,496	946	9,368,806
Agency services	-	2,515,461	-	-	-	2,515,461
Interest earned from Receivables	13,558,063	-	-	-	-	13,558,063
Interest earned from Current and Non-Current Assets	3,337,940	-	-	-	-	3,337,940
Rental from Fixed Assets	5,264,581	1,531,072	264,082	-	-	7,059,735
Operational Revenue	2,262,770	75,422	5,339	722	-	2,344,253
Non-Exchange Revenue	**325,151,164**	**8,532,923**	**5,390,335**	**8,981,376**	**-**	**348,055,798**
Property rates	144,090,085	-	-	-	-	144,090,085
Fines, penalties and forfeits	346,288	3,051,674	-	1,762,340	-	5,160,302
Licences and permits	291	1,833,690	50,197	-	-	1,884,179
Transfers and subsidies - Operational	130,827,717	3,647,559	5,340,138	4,943,129	-	144,758,543
Interest	3,750,902	-	-	-	-	3,750,902
Operational Revenue	7,105,632	-	-	2,471,882	-	9,577,514
Gains on disposal of Assets	12,019,804	-	-	(195,976)	-	11,823,828
Other Gains	27,010,443	-	-	-	-	27,010,443
TOTAL REVENUE (EXCLUDING CAPITAL TRANSFERS AND CONTRIBUTIONS)	**349,929,796**	**13,567,746**	**13,597,974**	**582,192,357**	**946**	**959,288,820**
EXPENDITURE BY TYPE						
Employee related costs	159,870,411	86,208,713	24,304,047	76,246,973	4,393,672	351,023,818
Remuneration of councillors	13,191,233	-	-	-	-	13,191,233
Bulk purchases - electricity	-	-	-	287,830,726	-	287,830,726
Inventory Consumed	21,024,090	1,541,407	3,429,914	35,616,806	8,285	61,620,502
Debt impairment	40,202,280	(384,402)	-	-	-	39,817,878
Depreciation and asset amoritisation	13,174,346	4,776,896	26,256,184	33,638,555	49,453	77,895,434
Interest	10,808,985	-	5,227,473	8,458,585	-	24,495,043
Contracted services	11,788,160	466,602	1,503,225	4,295,371	-	18,053,357
Transfers and subsidies	1,058,680	-	-	144,755	-	1,203,435
Irrecoverable debts written off	1,347,783	2,963,249	-	-	-	4,311,032
Operational costs	29,613,501	580,762	967,680	11,852,688	75,458	43,090,089
Losses on disposal of Assets	831,115	-	-	21,552,184	-	22,383,298
TOTAL EXPENDITURE	**302,910,585**	**96,153,226**	**61,688,523**	**479,636,642**	**4,526,868**	**944,915,844**
SURPLUS / (DEFICIT)	**47,019,212**	**(82,585,480)**	**(48,090,549)**	**102,555,715**	**(4,525,922)**	**14,372,976**

Note	Description					2024 R	2023 R
	Transfers and subsidies - capital (monetary allocations)	-	26,845	22,660,564	31,154,700	-	53,842,109
	SURPLUS / (DEFICIT) FOR THE YEAR	**47,019,212**	**(82,558,635)**	**(25,429,985)**	**133,710,416**	**(4,525,922)**	**68,215,085**

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.

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

Segment	Actual Revenue	Actual Expenditure	Actual Gains / (Losses)	Actual Surplus / (Deficit)
Executive & Council	-	51,717,659	-	(51,717,659)
Finance and Administration	310,899,549	206,245,585	(2,003,148)	102,650,816
Internal Audit	-	3,913,946	-	(3,913,946)
Community & Social Services	3,993,042	10,093,635	-	(6,100,593)
Sport & Recreation	1,736,648	34,373,281	-	(32,636,632)
Public Safety	7,464,900	46,630,300	384,402	(38,780,997)
Housing	400,000	5,440,413	-	(5,040,413)
Planning and Development	35,783,538	13,321,458	-	22,462,080
Road Transport	475,000	48,367,065	-	(47,892,065)
Energy Sources	413,107,192	340,548,255	(118,288)	72,440,649
Water Management	97,039,914	54,036,289	(21,629,871)	21,373,753
Waste Water Management	55,313,558	36,831,029	-	18,482,529
Waste Management	48,082,370	26,668,885	-	21,413,485
Other	946	4,526,868	-	(4,525,922)
Total	**974,296,658**	**882,714,668**	**(23,366,905)**	**68,215,085**

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	261,713,849	180,179,218	8,159,988	89,694,619
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	43,556,165	578,053	(35,896,890)
Housing	200,000	5,292,677	-	(5,092,677)
Planning and Development	36,483,528	13,463,964	-	23,019,565
Road Transport	1,213,076	49,416,574	(88,223)	(48,291,721)
Energy Sources	333,805,865	295,575,350	(125,069)	38,105,445
Water Management	99,916,963	51,667,140	(16,208,458)	32,041,365
Waste Water Management	108,272,560	36,588,205	-	71,684,355
Waste Management	45,700,276	27,579,558	-	18,120,718
Other	3,335	4,132,581	-	(4,129,246)
Total	**899,721,074**	**797,826,710**	**(7,740,974)**	**94,153,391**

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

Segment	Approved Original Budget	Approved Adjustment Budget	Actual Expenditure	Variance	% Spent	Reason Deviation
Executive & Council	-	-	-	-	N/A	
Finance and Administration	11,572,500	8,011,196	5,500,039	2,511,157	69%	Capital projects not completed
Internal Audit	-	-	-	-	N/A	No Capital Project Budgeted
Community & Social Services	-	387,200	387,200	-	100%	
Sport & Recreation	9,000	2,543,478	1,516,446	1,027,032	60%	Projects were rolled over to 2024/2025

Note	Description	2024 R	2023 R

Public Safety	407,000	1,057,210	288,744	768,466	27%	Projects were rolled over to 2024/2025
Housing	-	-	-	-	N/A	No Capital Project Budgeted
Planning and Development	24,251,087	23,066,000	22,658,121	407,879	98%	
Road Transport	11,382,608	8,039,040	5,589,920	2,449,120	70%	Projects were rolled over to 2024/2025
Energy Sources	31,014,406	44,890,711	40,148,053	4,742,658	89%	Projects were rolled over to 2024/2025
Water Management	14,080,436	16,848,063	15,554,922	1,293,141	92%	Projects were rolled over to 2024/2025
Waste Water Management	33,036,522	3,505,854	1,150,380	2,355,474	33%	Projects were rolled over to 2024/2025
Waste Management	-	3,327,901	3,319,922	7,979	100%	
Other	-	-	-	-	N/A	
Total	**125,753,559**	**111,676,653**	**96,113,748**	**15,562,905**	**86%**	**16%**

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

Segment	Approved Adjustment Budget	Actual Expenditure	Unspent / (Overspent)	% Spent
Executive & Council	36,000	-	36,000	
Finance and Administration	12,335,880	9,903,632	2,432,248	80%
Community & Social Services	850,309	13,009	837,300	2%
Sport & Recreation	378,638	210,566	168,072	56%
Public Safety	778,478	73,609	704,869	-100%
Planning and Development	28,354,891	24,318,979	4,035,912	86%
Road Transport	6,100,000	819,455	5,280,545	13%
Environmental Protection	-	-	-	0%
Energy Sources	32,802,709	18,046,629	14,756,080	55%
Water Management	52,374,924	34,558,910	17,783,420	66%
Waste Water Management	63,980,240	52,320,476	11,659,764	82%
Total	**197,992,069**	**140,265,264**	**57,694,210**	**71%**

51 **FINANCIAL RISK MANAGEMENT**

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

51.01 ***Foreign Exchange Currency Risk***

The Municipality does not engage in foreign currency transactions.

51.02 ***Price Risk***

the Municipality is not exposed to price risk

51.03 ***Interest Rate Risk***

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

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

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

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

	2024	2023
1% (2022 - 1%) Increase in interest rates	(238,043)	(559,258)
0.5% (2022 - 0.5%) Decrease in interest rates	119,021	279,629

Note	Description	2024 R	2023 R

51.04 ***Credit Risk***

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

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

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.

	2024	2024	2023	2023
The provision for bad debts could be allocated between the different classes of debtors as follows:	*%*	*R*	*%*	*R*
Non-Exchange Receivables				
Rates	17.14%	(37,772,263)	22.55%	(40,697,963)
Exchange Receivables				
Service Charges	82.86%	(182,556,820)	77.45%	(139,813,243)
	100.00%	(220,329,083)	100.00%	(180,511,205)
Bad debts written off per debtor class:				
Non-Exchange Receivables				
Fines	82.80%	3,569,675	81.41%	3,569,675
Exchange and Non-Exchange Receivables				
Rates and Service Charges	17.20%	741,357	18.59%	815,014
	100.00%	4,311,032	100.00%	4,384,689

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:	2024 R	2023 R
Trade Receivables from Exchange Transactions	195,756,274	136,491,287
Trade Receivables from Non-Exchange Transactions	27,938,326	18,150,448
Operating Lease Asset	-	13,896
Cash and Cash Equivalents	48,574,090	32,994,584
	272,268,690	187,650,214

51.05 ***Liquidity Risk***

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

Note	Description	2024 R	2023 R

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
2024	233,674,905	84,005,728	5,639,139	-
Non-Current Borrowings	19,081,038	47,658,197	5,639,139	-
Non-Current Trade and Other Payables	15,702,310	36,347,532	-	-
Trade and Other Payables from Exchange Transactions	176,364,888	-	-	-
Consumer Deposits	17,000,281	-	-	-
Unspent Conditional Grants and Receipts	5,526,388	-	-	-

	Less than 1 year	Between 2 and 5 years	Between 6 and 10 years	Over 10 years
2023	220,774,794	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	175,084,175	-	-	-
Consumer Deposits	16,873,225	-	-	-
Unspent Conditional Grants and Receipts	10,941,743	-	-	-

Note	Description	2024 R	2023 R
52	**FINANCIAL INSTRUMENTS**		
	In accordance with GRAP 104 the financial instruments of the municipality are classified as follows:		
52.01	***Financial Assets***		
	Financial instruments at amortised cost		
	Trade Receivables from Exchange Transactions	157,490,939	108,270,977
	Operating Lease Asset	-	13,896
	Cash and Cash Equivalents	48,574,090	32,994,584
	Total Financial Assets	206,065,029	141,279,457
52.02	***Financial Liability***		
	Financial instruments at amortised cost		
	Non-Current Borrowings	53,297,336	71,178,982
	Non-Current Trade and Other Payables	41,187,761	-
	Trade and Other Payables form Exchange Transactions	142,190,659	172,135,246
	Current Portion of Non-Current Borrowings	19,081,038	17,741,365
	Total Financial Liabilities	255,756,795	261,055,593

53 EVENTS AFTER REPORTING DATE

53.01 The Municipality is busy with the following Section 33 Contracts:

1. Smart Munic (Pty) Ltd: Enhancement of revenue through smart meter technology and implementation of SSEG
2. DDP Valuers (Pty) Ltd: Compilation of original valuation and supplementary valuation rolls with an implementation date of 1 July 2025
3. M L Nkosi (Pty) Ltd: Independent power producer to add generation capacity

Note	Description	2024 R	2023 R
53.02	The Municipality received approval to implement the 2024/2025 tariff increases on 28 June 2024. On the same day Afriforum won a court case against NERSA on the methodology applied when approving tariffs. The Municipality did submit a cost of supply study, however NERSA indicated that they did not use it. In terms of the cost of supply study the tariffs had to increase by approximately 20% whereas the Municipality only increased the proposed 12%. NERSA's legal team has responded by stating: Kindly note that NERSA has launched a petition to the SCA as such the June 2024 order of the High Court is not operational. AfriForum has launched a Rule 18(3) application to operationalise the High Court order while the petition is under way, the Rule 18(3) matter is yet to be heard. In the circumstances the NERSA approved 2024/2025 tariff stands and needs to be charged by the Municipality. The estimate of the impact of the tariff increase is R33,147,283, which is the difference between the current year actuals and 2024/2025 budget electricity revenue.		
54	**Going Concern**	**2024**	**2023**
	(Deficit) / Surplus for the year	68,215,085	94,153,391

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.

	2024	2023
Current Assets less current liabilities	(21,744,129)	(101,401,846)

It is noted with real concern that the current assets is R 21 744 129 (2023: R 101 401 846) less than the current liabilities. Management are looking at ways to that will improve our current ratio of 0.93:1.00 (2023: 0.67:1.00) to a more favourable current ratio of 1.00:1.00. There was an improvement in the ration from the 2022/2023 which indicates the measures that are put in place.

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

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

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

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

Dawid Kruiper Municipality's Council has taken a Council decision that conventional electricity consumers with arrear accounts may be converted to prepaid electricity. The Municipality is currently busy with the process and will take full effect in 2024/2025.

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

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

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 2024/2025 financial year. Additional water revenue was raised resulting in additional revenue being levied. Our focus will in 2024/2025 will be on the collection of revenue that were identified and billed during 2023/2024.

Note	Description	2024 R	2023 R
	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 2024

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%	15,923,708	-	-	-	1,505,851.20	(4,175,644.57)	13,253,915
Development Bank of SA	6100-7423	30/06/2030	21.5 years	12.59%	27,960,942	-	-	-	3,452,026.39	(6,120,190.96)	25,292,778
Development Bank of SA	6100-7424	30/06/2025	16.5 years	6.75%	8,215,376	-	-	-	488,124.43	(4,441,353.33)	4,262,147
Standard Bank	310-840-708	31-12-2027	15 years	11.35%	22,689,638	-	-	-	2,481,348.29	(6,592,765.47)	18,578,221
First National Bank	4000512592007	30-06-2026	5 years	8.25%	3,254,328	-	-	-	333,091.38	(1,184,877.21)	2,402,542
First National Bank	4000517408514	31-07-2027	5 years	8.00%	10,876,356	-	-	-	1,120,835.04	(3,408,418.42)	8,588,773
TOTAL EXTERNAL LOANS					88,920,348	-	-	-	9,381,277	(25,923,250)	72,378,375

DAWID KRUIPER MUNICIPALITY

APPENDIX B: ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2024

	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	142,142,926	738	-	-	-	142,143,664	(71,954,447)	(4,363,652)	-	-	(76,318,099)	65,825,565
Land	63,278,507	-	-	(290,000)	-	62,988,507	-	-	-	-	-	62,988,507
	205,421,433	**738**	**-**	**(290,000)**	**-**	**205,132,171**	**(71,954,447)**	**(4,363,652)**	**-**	**-**	**(76,318,099)**	**128,814,072**
Infrastructure												
Operational Buildings	1,625,864	-	-	-	-	1,625,864	(578,761)	(81,771)	-	-	(660,532)	965,331
Communication	1,290,676	-	-	-	-	1,290,676	(156,043)	(27,912)	-	-	(183,955)	1,106,721
Electricity	580,598,680	19,053,446	16,738,694	(576,863)	-	615,813,957	(219,239,943)	(17,779,892)	458,575	-	(236,561,260)	379,252,697
Quarries	27,654,616	-	-	-	(237,969)	27,416,647	(14,137,775)	(4,513,836)	-	-	(18,651,611)	8,765,036
Railway	12,197,380	-	-	-	-	12,197,380	(12,142,868)	(18,204)	-	-	(12,161,072)	36,308
Roads, Pavement, Bridges and Storm Wat	819,111,445	5,769,854	9,629,915	-	-	834,511,214	(342,496,631)	(23,195,192)	-	-	(365,691,823)	468,819,391
Sewerage	353,398,912	1,150,380	-	-	-	354,549,293	(92,126,833)	(7,762,940)	-	-	(99,889,772)	254,659,520
Solid Waste	32,844,353	3,319,922	-	-	(3,635,073)	32,529,203	(15,569,392)	(2,105,921)	-	-	(17,675,313)	14,853,890
Water	631,937,577	3,567,725	15,817,815	(285,956)	-	651,037,160	(260,529,683)	(17,241,423)	208,269	-	(277,562,837)	373,474,322
	2,460,659,503	**32,861,328**	**42,186,423**	**(862,819)**	**(3,873,042)**	**2,530,971,392**	**(956,977,930)**	**(72,727,090)**	**666,843**	**-**	**(1,029,038,176)**	**1,501,933,217**
Community assets												
Building	25,162	-	-	-	-	25,162	(21,385)	(1,261)	-	-	(22,646)	2,515
Community Facility	71,399,020	3,872,807	9,474,348	-	-	84,746,175	(31,076,773)	(3,000,722)	-	-	(34,077,495)	50,668,681
Sport and Recreation Facility	67,606,338	1,456,378	-	-	-	69,062,716	(32,174,614)	(2,425,534)	-	-	(34,600,148)	34,462,568
	139,030,519	**5,329,185**	**9,474,348**	**-**	**-**	**153,834,053**	**(63,272,772)**	**(5,427,517)**	**-**	**-**	**(68,700,289)**	**85,133,764**

Other Assets

Vehicles	86,481,501	46,438		-		86,527,939	(46,313,560)	(5,158,588)	-	-	(51,472,148)	35,055,791
Fire Fighting Equipment	829,957	-	-	-	-	829,957	(671,761)	(58,097)	-	-	(729,858)	100,098
Fuel Power Equipment	737,720	46,438	-	-	-	784,158	(158,458)	(56,810)	-	-	(215,268)	568,889
General Vehicles	48,693,208	-	-	-	-	48,693,208	(21,496,833)	(3,054,751)	-	-	(24,551,584)	24,141,624
Motor Vehicles	5,767,383	-	-	-	-	5,767,383	(4,645,360)	(299,101)	-	-	(4,944,461)	822,922
Specialised Vehicles	2,238,428	-	-	-	-	2,238,428	(718,987)	(132,820)	-	-	(851,807)	1,386,620
Trucks / Bakkies	28,214,806	-	-	-	-	28,214,806	(18,622,161)	(1,557,008)	-	-	(20,179,169)	8,035,636
Communication	207,161	-	-	-	-	207,161	(64,738)	(4,316)	-	-	(69,054)	138,108
Air Conditioners	3,424,084	149,236	-	-	-	3,573,319	(1,571,666)	(175,593)	-	-	(1,747,259)	1,826,061
Cabinets / Cupboards	3,128,264	134,710	-	-	-	3,262,974	(1,963,925)	(156,739)	-	-	(2,120,664)	1,142,310
Chairs	2,612,071	184,763	-	-	-	2,796,834	(1,567,694)	(137,299)	-	-	(1,704,993)	1,091,841
Compressors	262,226	-	-	-	-	262,226	(240,080)	(17,370)	-	-	(257,450)	4,776
Computer Equipment	13,190,731	744,280	-	-	-	13,935,011	(8,050,209)	(883,839)	-	-	(8,934,048)	5,000,963
Fire Fighting Equipment	297,498	-	-	-	-	297,498	(226,716)	(19,830)	-	-	(246,547)	50,952
Furniture and Other Office Equipment	1,983,811	5,981	-	-	-	1,989,793	(1,200,004)	(99,233)	-	-	(1,299,237)	690,556
General Equipment	20,200,214	1,568,791	3,417,413	-	-	25,186,418	(8,301,598)	(1,091,121)	-	-	(9,392,719)	15,793,699
Office Equipment	329,285	-	-	-	-	329,285	(274,111)	(21,681)	-	-	(295,792)	33,494
Office Machines	78,243	-	-	-	-	78,243	(53,218)	(3,911)	-	-	(57,129)	21,114
Plant & Equipment	1,062,657	-	-	-	-	1,062,657	(482,871)	(67,518)	-	-	(550,390)	512,267
Radio Equipment	22,400	-	-	-	-	22,400	(20,261)	(1,493)	-	-	(21,754)	646
Sundry Furniture	611,856	10,113	-	-	-	621,969	(384,724)	(30,831)	-	-	(415,554)	206,414
Table and Desks	2,135,159	-	-	-	-	2,135,159	(1,298,132)	(106,720)	-	-	(1,404,852)	730,306
Work of Art	11,401	-	-	-	-	11,401	(7,979)	(570)	-	-	(8,549)	2,851
	136,038,562	**2,844,313**	**3,417,413**	**-**		**142,300,288**	**(72,021,486)**	**(7,976,652)**	**-**	**-**	**(79,998,138)**	**62,302,150**
GRAND TOTAL	**2,941,150,017**	**41,035,563**	**55,078,185**	**(1,152,819)**	**(3,873,042)**	**3,032,237,904**	**(1,164,226,635)**	**(90,494,910)**	**666,843**	**-**	**(1,254,054,701)**	**1,778,183,203**

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 2023	Correction of Error	Restated balance 1 July 2023	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 2024	Unspent 30 June 2024 (Creditor)	Unpaid 30 June 2024 (Debtor)
UNSPENT CONDITIONAL GOVERNMENT GRANTS, DONATIONS AND RECEIPTS	R	R	R	R	R	R	R	R	R	R	R
Financial Management Grant	-	-	-	3,000,000	-	-	(3,000,000)	-	-	-	-
Housing Subsidy	-	-	-	400,000	-	-	(400,000)	-	-	-	-
Libraries	-	-	-	3,129,000	-	-	(3,129,000)	-	-	-	-
Municipal Infrastructure Grant	213,503	-	213,503	27,331,000	-	(213,503)	(4,767,975)	(22,563,025)	-	-	-
Equitable Share	-	-	-	116,595,409	-	-	(116,595,409)	-	-	-	-
Integrated National Electrification Programme	5,638,793	-	5,638,793	16,700,000	-	-	(2,913,755)	(19,425,038)	-	-	-
Extended Public Work Programme - National	-	-	-	950,000	-	-	(950,000)	-	-	-	-
Water Service Infrastructure Grant	747,907	-	747,907	6,750,000	-	(747,907)	(880,434)	(5,869,566)	-	-	-
Department of Economic Development and Tourism	841,954	-	841,954	-	-	-	(97,163)	(674,305)	70,486	70,486	-
Neighbourhood Development Partnership Grant	3,449,586	-	3,449,586	6,571,000	-	-	(619,942)	(4,132,950)	5,267,694	5,267,694	-
Regional Bulk Infrastructure Grant	(3,278,280)	-	(3,278,280)	4,766,269	-	-	(172,557)	(1,150,380)	165,052	165,052	-
Directo Signs: Community Development	50,000	-	50,000	-	-	-	-	(26,845)	23,155	23,155	-
Total	**7,663,463**	**-**	**7,663,463**	**186,192,679**	**-**	**(961,409)**	**(133,526,235)**	**(53,842,109)**	**5,526,388**	**5,526,388**	**(0)**

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

30 June 2024

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	-	-	955,651	-	43,200	-	-	998,851
Speaker								
M Dodds	-	8,025	764,518	-	43,200	-	-	807,718
Executive Committee								
M Andreas	-	-	399,846	-	43,200	-	-	443,046
E Mnyaka	-	-	399,846	-	43,200	-	-	443,046
F Olifant	-	4,929	399,846	-	43,200	-	-	443,046
S Beukes	211	5,824	348,647	-	43,200	51,199	-	443,046
A Visser	-	-	399,846	-	43,200	-	-	443,046
A M Links	-	-	399,846	-	43,200	-	-	443,046
Section 79 Chairperson								
M September	3,491	3,623	388,116	-	43,200	-	-	431,316
Other Councillors								
S Abel	-	2,990	302,428	-	43,200	-	-	345,628
E Groenewaldt	-	-	261,222	-	43,200	41,206	-	345,628
N Joodt	-	-	263,703	-	43,200	38,725	-	345,628
G George	-	4,272	302,428	-	43,200	-	-	345,628
S Komazi	1,759	15,114	263,703	-	43,200	38,725	-	345,628
Z Maasdorp	-	-	263,703	-	43,200	38,725	-	345,628
F Kefu	352	6,909	302,428	-	43,200	-	-	345,628
F Basson	-	-	302,428	-	43,200	-	-	345,628
P George	-	-	302,428	-	43,200	-	-	345,628
J Assegaai	-	-	302,428	-	43,200	-	-	345,628
P T van der Steen	8,566	51,798	302,428	-	43,200	-	-	345,628
A A van Zyl	-	-	227,181	-	85,200	33,247	-	345,628
D Visagie	-	-	263,703	-	43,200	38,725	-	345,628
S Sandlana	-	-	227,181	-	85,200	33,247	-	345,628
J C Esau	-	-	263,703	-	43,200	38,725	-	345,628
J H Opperman	19,635	27,482	302,428	-	43,200	-	-	345,628
M Eiman	-	-	278,312	-	43,200	24,116	-	345,628
G Gewers	-	-	302,428	-	43,200	-	-	345,628
RBF Saal	10,204	42,708	248,428	-	97,200	-	-	345,628
E Strauss	-	-	302,428	-	43,200	-	-	345,628
M Titus	-	-	302,428	-	43,200	-	-	345,628
H P Roux	-	-	302,428	-	43,200	-	-	345,628
N Skei	-	-	263,703	-	43,200	38,725	-	345,628
W Peterson	-	-	302,428	-	43,200	-	-	345,628
Total for Councillors	**44,218**	**173,674**	**11,212,268**	**-**	**1,563,600**	**415,365**	**-**	**13,191,233**

30 June 2024

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	36,666	70,895	1,032,796	169,905	241,200	16,702	-	1,460,603
Chief Financial Officer								
R F Strauss	14,230	20,910	1,001,580	157,808	180,000	212,843	-	1,552,231
(R F Strauss was appointed as acting CFO during July 2021. He was permanently appointed during May 2022)								
Director: Development Services								
G M Bovu	6,756	14,329	1,359,676	306,903	202,248	20,952	-	1,889,779
Director: Corporate Services								
C M Newman	15,271	11,615	1,183,369	164,157	144,000	251,072		1,742,598
Director: Civil engineering Services								
P G Jonker	-	-	938,103	122,023	132,648	14,191	-	1,206,965
Director: Planning and Development Services								
C W Geldenhuys	704	68,874	1,025,440	184,109	144,000	224,855	-	1,578,404
Total for Senior Managers	**73,627**	**186,623**	**6,540,964**	**1,104,905**	**1,044,096**	**740,615**	**-**	**9,430,579**

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%		10%	Only capital projects funded by Grant allocations are being conducted
					Total Operating Expenditure	882,714,668	
					Taxation Expense	-	
					Total Capital Expenditure	96,113,748	
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	1,778,183,207	
					IP at carrying value	1,086,552,273	
					Intangible Assets at carrying value	7,531,547	
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		1%	This is due to the implementation of GRAP 17 with the higher DRC values
					Total Repairs and Maintenance Expenditure	21,986,589	
					PPE at carrying value	1,778,183,207	
					Investment Property at Carrying value	1,086,552,273	
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%		85%	Due to billing on 30 June 2024
					Gross Debtors closing balance	444,023,684	
					Gross Debtors opening balance	335,510,962	
					Bad debts written Off	4,311,032	
					Billed Revenue	737,756,648	

						2%	
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%	Consumer Debtors Bad debts written off	4,311,032	
					Consumer Debtors Current bad debt Provision	220,329,083	

						111 days	
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	Gross debtors	444,023,684	New controls implemented to increase revenue collection
					Bad debts Provision	220,329,083	
					Billed Revenue	737,756,648	

C. Liquidity Management

						1 Month	
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	Cash and cash equivalents	48,574,090	Non-collection of outstanding debtors resulted in cash flow problems
					Unspent Conditional Grants	5,526,388	
					Overdraft	-	
					Short Term Investments	-	
					Total Annual Operational Expenditure	882,714,668	

						0.93	
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Current Assets	284,076,947	Non-collection of outstanding debtors resulted in cash flow problems
					Current Liabilities	305,821,076	

D. Liability Management

						4%	
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%	Interest Paid	9,381,277	Decrease in total operating expenditure resulted in higher capital cost percentage.
					Redemption	25,923,250	
					Total Operating Expenditure	882,714,668	
					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%		9%	
					Total Debt	72,378,374	
					Total Operating Revenue	974,296,658	
					Operational Conditional Grants	133,526,235	

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	48,574,090	
					Bank Overdraft	-	
					Short Term Investment	-	
					Long Term Investment	-	
					Unspent Grants	5,526,388	
					Net Assets	2,569,774,874	
					Share Premium	-	
					Share Capital	-	
					Revaluation Reserve	-	
					Fair Value Adjustment Reserve	-	
					Accumulated Surplus	2,569,774,874	

2. FINANCIAL PERFORMANCE

A. Efficiency

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		9%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue. Implementation of GRAP 17 with higher DRC values resulted in depreciation in access of R 80 million.
					Total Operating Revenue	974,296,658	
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance*	-	
					Total Operating Expenditure	882,714,668	
					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%		18%	Electricity tarrifs are approved by NERSA.
					Total Electricity Revenue	413,107,192	
					Total Electricity Expenditure	340,666,543	
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%		67%	Water tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Water Revenue	97,039,914	
					Total Water Expenditure	32,406,418	
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%		45%	Refuse tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Refuse Revenue	48,082,370	
					Total Refuse Expenditure	26,668,885	
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%		42%	Sanitation tariffs does not included provision to cover DRC values of assets due to implementation of GRAP 17.
					Total Sanitation and Water Waste Revenue	55,313,558	
					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	165,414,543	
					Number of units sold	152,011,911	

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%		50%	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	19,319,121	
					Number of kilolitres sold	9,590,988	

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		8%	
					CPI	2%	
					Total Revenue (Previous)	899,721,074	
					Total Revenue (Current)	974,296,658	

3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		12%	
					CPI	2%	
					Total Revenue Exl.Capital (Previous)	819,516,175	
					Total Revenue Exl.Capital (Current)	920,454,549	

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		78 days	Increase in consumer debtors resulted in creditors not being paid
					Trade Creditors	95,437,040	
					Contracted Services	18,053,357	
					Repairs and Maintenance	-	
					General expenses	43,090,089	
					Bulk Purchases	287,830,726	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	96,113,748	
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%		3%	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	29,224,536	
					Total Operating Expenditure	882,714,668	
					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%		41%	
					Employee/personnel related cost	351,023,818	
					Councillors Remuneration	13,191,233	
					Total Operating Expenditure	882,714,668	
					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	18,053,357	
					Total Operating Expenditure	882,714,668	
					Taxation Expense	-	

E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		36%	
					Internally generated funds	34,601,660	
					Borrowings	-	
					Total Capital Expenditure	96,113,748	

						36%	
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	Internally generated funds	34,601,660	
					Total Capital Expenditure	96,113,748	

						89%	
					Total Revenue	775,696,006	
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	Government grant and subsidies	133,526,235	
					Public contributions and Donations	-	
					Capital Grants	53,842,109	

3. BUDGET IMPLEMENTATION

						86%	
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%	Actual Capital Expenditure	96,113,748	Inflated capital budget due to roll-overs
					Budget Capital Expenditure	111,676,653	

						97%	Stricter budget controls resulted in less portion of budget being spent
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%	Actual Operating Expenditure	944,915,844	
					Budget Operating Expenditure	973,155,956	

						98%	Total Operating Revenue excludes Capital Expenditure Transferred to Revenue
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%	Actual Operating Revenue	948,056,513	
					Budget Operating Revenue	972,039,456	

						105%	
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%	Actual Service Charges and Property Rates Revenue	472,234,964	
					Budget Service Charges and Property Rates Revenue	450,624,400	

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