



# ANNUAL FINANCIAL STATEMENTS

30 JUNE 2023

# Index

Conte	ents	Page
Appro	oval of the Financial Statements	1
	ral Information	2
	ment of Financial Position	-
	ment of Financial Performance	4
	ment of Changes In Net Assets	5
	Flow Statement	6
State	ment of Comparison of Budget and Actual Amounts - Statement of Icial Position	7
	ment of Comparison of Budget and Actual Amounts - Statement of icial Performance	8
State State	ment of Comparison of Budget and Actual Amounts - Cash Flow ment	9
Acco	unting Policies	10 - 48
Notes	s to the Financial Statements	49 - 95
APPE	ENDICES	
А	Schedule of External Loans	96
В	Segmental Statement of Financial Performance - GFS Classifications	97
С	Segmental Statement of Financial Performance - Municipal Votes	98
D	Segmental Analysis of Property, Plant and Equipment - GFS Classifications	99
E	Disclosure of Grants and Subsidies In Terms of Section 123 of MFMA, 56 of 2003	100
F	Appropriation Statements	101-106

#### **APPROVAL OF FINANCIAL STATEMENTS**

I am responsible for the preparation of these annual financial statements year ended 30 June 2023, which are set out on pages 1 to 106 in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

I acknowledge that I am ultimately responsible for the system of internal financial control and that the system of internal control provides reasonable assurance that the financial records can be relied on.

The external auditors are responsible for independently reviewing and reporting on the Municipality's financial statements.

I certify that the remuneration of Councillors and in-kind benefits 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.

I have reviewed the Municipality's cash flow forecast for the year to 30 June 2024 and I am satisfied that the Municipality can continue in operational existence for the foreseeable future.

The annual financial statements were prepared on the going concern basis and the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

D.Welgemoed Municipal Manager

30 November 2023

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### GENERAL INFORMATION

#### NATURE OF BUSINESS

Beaufort West Municipality is a local municipality performing the functions as set out in the Constitution (Act no 108 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).

#### JURISDICTION

The Beaufort West Municipality includes the following areas: Beaufort West Nelspoort Merweville Murraysburg

#### EXECUTIVE MAYOR

A.Sauls

SPEAKER N.Constable

#### EXECUTIVE COUNCILLOR

CL.de Bruin N.Abrahams

#### MUNICIPAL MANAGER

D.Welgemoed

#### REGISTERED OFFICE

112 Donkin Street BEAUFORT WEST 6970

AUDITORS Office of the Auditor General (WC)

#### RELEVANT LEGISLATION

 SALGABC Collective Agreements
 I

 Division of Revenue Act
 I

 Electricity Act (Act no 41 of 1987)
 S

 Employment Equity Act (Act no 55 of 1998)
 S

 Housing Act (Act no 107 of 1997)
 S

 Infrastructure Grants
 I

 Municipal Budget and Reporting Regulations
 M

 Municipal Systems Amendment Act (Act no 7 of 2004)
 M

 Municipal Regulations on Standard Chart of Accounts
 Municipal Finance Management Act (Act no 75 of 1997)

 Municipal Planning and Performance Management Regulations
 Remuneration of Public Office Bearers Act (Act no 20 of 1998)

 All Local Government Regulations issued by relevant Minister
 None Standard Stan

#### MEMBERS OF THE BEAUFORT WES LOCAL MUNICIPALITY

WARD	COUNCILLOR	WARD	COUNCILLOR
1	R.Skuza	Proportional	N.Constable
2	JDK.Reynolds	Proportional	S.Essop
3	EF.Botha	Proportional	SM.Meyers
4	CL.de Bruin	Proportional	AM.Slabbert
5	VL.Piti	Proportional	JJ.van der Linde
6	N.Abrahams	Proportional	A.Sauls
7	LBJ.Mdudumani	Proportional	T.Prince

DEPUTY EXECUTIVE MAYOR

CHIEF FINANCIAL OFFICER Mr.M Nhlengethwa (acting)

#### ATTORNEYS Crawford Attorneys, Beaufort West

Van Niekerk Attorneys, Beaufort West

#### PRIMARY BANKERS

Nedbank, Beaufort West

Municipal Structures Act (Act no 117 of 1998) Municipal Systems Act (Act no 32 of 2000) SALGABC Leave Regulations Skills Development Levies Act (Act no 9 of 1999) Supply Chain Management Regulations, 2005 The Income Tax Act Unemployment Insurance Act (Act no 30 of 1966) Value Added Tax Act Water Services Act (Act no 108 of 1997)

#### STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2023

	Notes	2023	2022 Restated
ASSETS		R	R
Non-Current Assets		465,707,296	434,400,512
Property, Plant and Equipment	2	452,511,978	423,419,079
Investment Property	3	6,177,304	6,391,284
Intangible Assets	4	1,152,944	138,296
Heritage Assets	5	3,340,000	3,340,000
Non-Current Receivables from Exchange Transactions	6	2,029,753	850,237
Non-Current Receivables from Non-Exchange Transactions	7	495,318	261,616
Current Assets		105,479,272	103,763,475
Inventory	9	4,490,929	3,419,661
Receivables from Exchange Transactions	10	17,762,144	20,806,240
Receivables from Non-exchange Transactions	11	57,033,231	48,393,085
Operating Lease Asset	8	66,417	56,736
VAT receivable	21	10,112,464	12,297,089
Current Portion of Non-Current Receivables	6&7	1,154,295	2,404,783
Cash and Cash Equivalents	12.1	14,859,793	16,385,881
Total Assets	_	571,186,568	538,163,986
NET ASSETS AND LIABILITIES			
Non-Current Liabilities		50,605,434	50,536,550
Long-term Borrowings	13	3,788,777	4,522,919
Non-current Provisions	14	16,512,347	14,659,321
Non-current Employee Benefits	15	30,304,310	31,354,310
Current Liabilities		170,866,274	156,922,918
Consumer Deposits	16	2,490,411	3,841,525
Current Employee Benefits	18	14,437,907	14,571,137
Trade and Other Payables from Exchange Transactions	19	148,230,617	126,919,725
Unspent Transfers and Subsidies	20	4,973,197	10,831,365
Current Portion of Long-term Borrowings	13	734,141	759,166
Total Liabilities		221,471,708	207,459,468
Net Assets		349,714,860	330,704,518
Housing Development Fund	22	3,789,518	3,789,518
Self Insurance Reserve	22	314,827	314,827
Accumulated Surplus		345,610,516	326,600,173
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#### **Total Net Assets and Liabilities**



538,163,986

571,186,568

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023	2022 Restated
REVENUE		R	R
Revenue from Non-exchange Transactions		240,527,751	169,742,114
Taxation Revenue		45,596,846	40,235,240
Property Rates	23	45,596,846	40,235,240
Transfer Revenue		147,494,178	97,248,902
Government Grants and Subsidies - Capital Government Grants and Subsidies - Operating Contributed Property, Plant and Equipment	24 24 25	52,732,178 91,796,737 2,965,264	14,852,792 81,602,115 793,995
Other Revenue		47,436,727	32,257,972
Fines. Penalties and Forfeits		44,668,173	30,509,289
Interest Earned - Non-exchange Transactions Licences and Permits	26	2,587,362 181,192	1,628,231 120,452
Revenue from Exchange Transactions		143,363,298	143,075,672
Service Charges	27	127,430,969	130,708,883
Sales of Goods and Rendering of Services	28	809,533	660,477
Rental from Fixed Assets	29	1,382,476	1,352,766
Interest Earned - External Investments	30	2,121,363	540,859
Interest Earned - Exchange Transactions Licences and Permits	31 26	7,852,336	6,243,807 209,854
Agency Services	20	1,179,795	462,007
Operational Revenue	32	2,586,825	2,897,019
Total Revenue		383,891,049	312,817,786
EXPENDITURE			
Employee related costs	33	122,440,789	124,977,211
Remuneration of Councillors	34	6,265,821	6,172,695
Bad Debts Written Off		17,866,012	164,298
Contracted Services	35 36	21,031,610 25,017,601	13,547,225
Depreciation and Amortisation Finance Costs	30	11,467,866	24,100,218 11,700,687
Bulk Purchases	38	87,019,972	86,429,430
Inventory Consumed	9	4,725,794	4,354,489
Transfers and Subsidies	39	587,700	500,000
Operational Costs	40	33,926,458	23,683,109
Total Expenditure		330,349,622	295,629,360
Operating Surplus/(Deficit) for the Year		53,541,427	17,188,426
Inventories: (Write-down)/Reversal of Write-down to Net Realisable			
Value	9.2	171,435	-
Reversal of Impairment Loss/(Impairment Loss) on Receivables	41 42	(42,844,356)	(45,431,727)
Gains/(Loss) on Sale of Fixed Assets Reversal of Impairment Loss/(Impairment Loss) on Fixed Assets	42 2	- 4,170,358	(1,543,655) (336,906)
Actuarial gain/(loss)	15	3,966,436	(1,503,600)
NET SURPLUS/(DEFICIT) FOR THE YEAR		19,005,299	(31,627,462)

A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

-

#### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Housing Development Fund R	Self Insurance Reserve R	Accumulated Surplus/ (Deficit) R	Total R
Balance at 1 July 2021	3,789,518	314,827	335,179,221	339,283,566
Correction of Error - note 43			23,048,414	23,048,414
Restated balance 1 July 2021	3,789,518	314,827	358,227,635	362,331,980
Net Surplus/(Deficit) previously reported Correction of Error - note 43 Net Surplus/(Deficit) restated	-	-	(10,260,336) (21,367,126) (31,627,462)	(10,260,336) (21,367,126) <b>(31,627,462)</b>
Restated balance 30 June 2022	3,789,518	314,827	326,600,173	330,704,518
Net Surplus/(Deficit) for the year		-	19,005,299	19,005,299
Balance at 30 June 2023	3,789,518	314,827	345,605,473	349,709,818
	Note 22	Note 22	Note 43	



# CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022 Destated
CASH FLOW FROM OPERATING ACTIVITIES	Notes	R	Restated R
Cash receipts			
Cash receipts from customers Government grants Interest		159,900,344 140,837,575 12,561,061	179,759,726 104,268,929 8,412,897
Cash payments			
Suppliers and Employees Finance Charges Transfers and Subsidies Grants repaid		(260,103,713) (6,089,511) (587,700) (2,166,828)	(240,074,206) (7,400,702) (500,000) (2,772,470)
Net Cash from Operating Activities	44	44,351,228	41,694,173
CASH FLOW FROM INVESTING ACTIVITIES	-		
Purchase of Property, Plant and Equipment		(44,044,439)	(15,527,233)
Proceeds on Disposal of Fixed Assets Purchase of Investment Properties		- 0.00	- 0.21
Purchase of Intangible Assets		(1,073,711)	(0)
Purchase of Heritage Assets Decrease/(Increase) in Non-Current Debtors		-	-
Decrease/(Increase) in Other Non-Current Receivables Decrease/(Increase) in Non-Current Investments		-	-
Net Cash from Investing Activities	-	(45,118,150)	(15,527,233)
CASH FLOW FROM FINANCING ACTIVITIES	-		
Short term Loans (new loans raised) Repayment of borrowings Borrowing - Long term/Refinancing		- (759,166) -	- (1,502,533) -
Net Cash from Financing Activities	-	(759,166)	(1,502,533)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(1,526,088)	24,664,406
	=		
Cash and Cash Equivalents at the beginning of the year Cash and Cash Equivalents at the end of the year	45	16,385,881 14,859,793	(8,278,526) 16,385,881
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	=	(1,526,088)	24,664,407



STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2023										
National Treasury Classification Format	GRAP Annual Financial Statement Classification Format	Original Budget R	Budget Adjustments (i.t.o. s28 and s31 of the MFMA) R	Final Adjustment Budget R	Shifting of Funds (i.t.o. s31 of the MFMA) R	Virement (i.t.o. Council approved by- law) R	Final Budget	Actual Outcome	Variance as a % of final budget %	Explanations for material variances of R1m or 10%
SSETS			••							
Current Assets										
										Due to financial constraints expenditure was capped the minimum, resulting in less cash outflow the
Cash		3,090,455	(16,488,641)	(13,398,186)			(13,398,186)	2,541,684	-119%	expected during the budget compilation.
	Cash and Cash Equivalents							14,859,793		
	Less: Call Investment Deposits							(12,318,108)		
Call Investment Deposits		530,000	12.276.756	12.806.756			12.806.756	12,318,108	-3 82%	
dai medanen beposib		555,555	12,210,100	12,000,100			12,000,100	12,010,100	-0.02 /	Huge amounts iro indigent consumers were written
Consumer Debtors		21,596,617	(7,373,061)	14,223,556			14,223,556	16,848,076	18.45%	during the year. This was not included in the budg compilation.
	Receivables from Exchange Transactions							17,762,144		
	Add: Receivables from Non-exchange Transactions: Rates							(914,067)		No provision for debt impairment on traffic fines w
										calculated during the previous financial ye Furthermore huge amonts iro indigent consumers we
Other Debtors		61,039,132	52,624,944	113,664,076			113,664,076	68,126,180	-40.06%	written off during the year. None of these items w considered during the budget compilation.
	Receivables from Non-Exchange Transactions Less: Receivables from Non-exchange Transactions: Rates							57,033,231 914,067		
	Add: Operating lease asset Add: Taxes							66,417 10,112,464		
	Add: Unpaid transfers and subsidies Add: Finance lease asset							-		
										Huge amounts of indigent consumers were written during the year. This was not included in the budg
Current Portion of long-term receivables		1,829,900	574,883	2,404,783	-		2,404,783	1,154,295	-52.00%	preparation process. Due to financial constraints expenditure was limite
Inventory		3,388,961	34,808	3,423,769	-		3,423,769	4,490,929	31.17%	resulting in less inventory issued as expenditure
otal Current Assets		91.475.065	41.649.689	133.124.754		-	133.124.754	105.479.272	-20.77%	-
on-Current Assets										Due to the current economic climate more consume
Long-term Receivables		2,460,014	(1,348,161)	1,111,853			1.111.853	2,525,071	127.10%	entered into payment arrangements on th outstanding accounts.
	Non-Current Receivables from Exchange Transactions Non-Current Receivables from Non-Exchange Transactions							2,029,753 495,318		
										The amount previously recognised as investments w
Investments Investment Property		6.212.993	(35.690)	630,391 6.177,303	-		630,391 6,177,303	6.177.304	-100.00%	included in the AFS as Cash and Cash Equivalents.
intestitent reparty		0,212,000	(00,000)	0,117,000			0,111,000	0,111,004	0.00 %	
										The municipality received donated assets to the vali of R2 965 264 that were not budgeted for. The building
										occupied by the Finance Department (value R1 8 000) was previously recognised as a Heritage Ass
										but due to its usage it was transferred to PPE. T transfer was not included during the budg
Property, Plant and Equipment		563,554,562	(114,329,936)	449,224,626	-		449,224,626	452,511,978	0.73%	compilation. Programming bought for the monitoring of water leve
Intangible	Intangible Assets	199,190	(170,573)	28,617			28,617	1,152,944	3928.88%	was recognised in the budget as PPE, but is regard as Intancible Assets in the actual results.
	5									
										The building occupied by the Finance Departme (value R1 885 000) was previously recognised as
										Heritage Asset, but due to its usage it was transferre to PPE. The transfer was not included during the
Other Non-Current Assets	Heritage assets	5,225,000	-	5,225,000	-		5,225,000	3,340,000		budget compilation.
otal Non-Current Assets		577,651,759	(115,884,360) (74,234,671)	462,397,790		-	462,397,790	465,707,296 571,186,568	0.72%	-
			(,204,011)	,522,044				2. 7,100,000		•
IABILITIES Jurrent Liabilities										
		10 151								
Bank Overdraft Borrowing	Cash and Cash Equivalents (Current Liability) Current Portion of Long-term Borrowings	40,454,785 515,019	(40,454,785) 219,122	734,141		:	734,141	734,141	0.00%	
Consumer Deposits		3,849,739	(7,955)	3,841,784			3,841,784	2,490,411	-35.18%	Due to reclassification of old deposits (excee prescribed period) as own income not budgeted for
Trade and Other Payables		79,388,541	103,289,521	182,678,062			182,678,062	153,203,814		Due to financial constraints expenditure eas limite resulting in less creditors raised
	Trade and Other Pavables from Exchance Transactions Unspent Transfers and Subsidies							148.230.617 4,973,197		
	Transfer and subsidies payable Taxes									
Provisions		16 585 841		14 733 536			14 733 536	14 437 907		

#### old deposits (exceed ome not budgeted for expenditure eas limited, ad 4,973,197 (1,852,305) 14,733,536 14,733,536 14,437,907 16,585,841 14,437,907 140 793 925 201,987,523 -15.41% 61,193,598 201,987,523 170,866,274 1.818.136 1.971.509 3.789.645 3.789.645 3.788.777 -0.02% Estimate of provision higher than expected due to 2.97% increase in discount rates 41,948,074 3,516,072 45,464,146 45,464,146 46,816,657 30,304,310 43,766,210 5,487,581 49,253,791 49,253,791 50,605,434 2.74% 184.560.135 66.681.179 251.241.314 251.241.314 221.471.708 -11.85%

NET ASSETS									
Accumulated Surplus/(Deficit)		480,462,344	(140,285,459)	340,176,885		-	340,176,885	345,610,516	1.60% Net effect of reasons above
Reserves		4,104,345	-	4,104,345	-		4,104,345	4,104,345	0.00%
	Housing Development Fund							3,789,518	
	Self Insurance Reserve							314,827	
TOTAL NET ASSETS		484,566,689	(140,285,459)	344,281,230			344,281,230	349,714,860	1.58%

Borrowing

Provisions

TOTAL LIABILITIES

Total Current Liabilities

Non-Current Liabilities

Total Non-Current Liabilities

Provisions (current liability) Current Employee Benefits

Non-current Provisions Non-current Employee Benefits



# BEAUFORT WES LOCAL MUNICIPALITY STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

National Treasury Classification Format	GRAP Annual Financial Statement Classification Format	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the P	Final Adjustment Budget	Shifting of Funds (i.t.o. s31 of the MFMA) R	Virement (i.t.o. Council approved by- law)	Final Budget	Actual Outcome	Variance as a % of final budget %	Explanations for material variances of R1m or 10%
REVENUE		R	R	R	R	R	R	R	%	
										An amount not levied during the previous year wa
Property Rates	Property Rates	47,808,163		47,808,163			47,808,163	45,596,846	-4.63%	incorrectly included in the budget of the current year, be was recognised in the prior year in the actual results.
Service Charges - Electricity Revenue	Service Charges	103,524,536	(1,462,684)	102,061,852			102,061,852	79,474,982	-22.13%	Loadshedding was the main contributor to the reduction of electricity sales.
Service Charges - Water Revenue	Service Charges	33.026.098	(8.396.418)	24.629.680			24.629.680	16.979.804	-31.06%	Unmetered consumption (issues with wat meters/faulty meters)
Service Charges - Sanitation Revenue	Service Charges	22.081.543	(737,600)	21.343.943	-	-	21,343,943	20,478,249	-4.06%	
Service Charges - Refuse Revenue Rental of Facilities and Equipment	Service Charges Rental from Fixed Assets	11,145,742 1,671,203	1,156,548	12,302,290 1,671,203			12,302,290 1,671,203	10,497,935 1,382,476	-14.67%	Overbudget of refuse revenue
										Due to financial constraints the municipality cappe expenditure to the minimum. This resulted in more case
Interest Earned - External Investments	Interest Earned - External Investments	385,000	1,245,000	1,630,000	-	-	1,630,000	2,121,363	30.14%	available to be invested. Huge amounts iro indigent debtors were written o
Interest Earned - Outstanding Debtors		7,916,893	4,609,957	12,526,850			12,526,850	10,439,698	-16 66%	during the year, resulting in less interest being levied o outstanding amounts.
Interest Lance - Sublanding Sectors	Interest Earned - Exchange Transactions Interest Earned - Non-exchange Transactions	7,010,000	4,000,001	12,020,000	-	-	12,020,000	7,852,336	-10.00 %	outounding amounto.
								210011002		The municipality did not appoint a service provider for
Fines, penalties and forfeits Licenses and Permits	Fines. Penalties and Forfeits	49,522,551 225,500	240,160	49,522,551 465,660			49,522,551 465,660	44,668,173 181,192	-9.80% -61.09%	traffic fines from the start of the financial year.
	Licences and Permits - non-exchange Licences and Permits - exchange							181,192		
Agency Services	Agency Services	900,000	300,000	1,200,000			1,200,000	1,179,795	-1.68%	Due to the capping of expenditure total grants were n
Transfers and subsidies	Government Grants and Subsidies - Operating	89,311,650	5,927,453	95,239,103		-	95,239,103	91,796,737	-3.61%	spent, resulting in less revenue recognised. Due to reclassification of old deposits (excee
Other Revenue		1,385,145	451,945	1,837,090			1,837,090	3,396,358	84.88%	prescribed period) as own income not budgeted for
	Operational Revenue Sales of Goods and Rendering of Services							2,586,825 809,533		
										This is due to an increase in the net-realisable value
								171.435		iventory values that was not anticipated during th compilation of the budget.
Gains Inventories: (Write-down)/Reversal of Write-down	n tr Actuarial gain/(loss)	-						171,435	100.00%	compilation of the budget.
	Gains/(Loss) on Sale of Fixed Assets Inventories: (Write-down)/Reversal of Write-down									
	to Net Realisable Value									
Total Revenue (excluding capital transfers and										-
contributions)		368,904,024	3,334,361	372,238,385		-	372,238,385	328,365,042	-11.79%	<u>-</u>
EXPENDITURE										Due to financial constraints expenditure were capped t
										the minimum resulting in vacant positions not bein
Employee Related Costs Remuneration of Councillors	Employee related costs Remuneration of Councillors	126,374,435 6,537,616	(552,128) (251,443)	125,822,307 6,286,173			125,822,307 6,286,173	122,440,789 6,265,821	-2.69% -0.32%	
										Huge amounts iro indigent debtors were written of
Debt Impairment	Reversal of Impairment Loss/(Impairment Loss) or	55,261,000	37,850,801	93,111,801			93,111,801	60,710,368	-34.80%	resulting in a reversal of impairment for certain services
	Receivables Bad Debts Written Off							42,844,356		
Depreciation and Asset Impairment		24,985,826		24,985,826			24,985,826	17,866,012 20,847,243	-16.56%	Overbudgeting of depreciation
	Depreciation and Amortisation Reversal of Impairment Loss/(Impairment Loss) or	1						25,017,601		
	Fixed Assets							(4,170,358)		
										The increase in finance charges are due to actuari
										valuations and calculations on the rehabilitation of landfill sites that were not anticipated during the
Finance Charges	Finance Costs	900,541	6,175,016	7,075,557	-	-	7,075,557	11,467,866	62.08%	compilation of the budget.
Bulk Purchases - electricity	Bulk Purchases (Electricity only)	82.978.585	(914.002)	82 064 583			82 064 583	75 857 718	7.500	Due to loadshedding and the impact it had on electricit sales, less electricity had to be be purchased.
Buik Purchases - electricity	Buik Purchases (Electricity only)	62,976,365	(914,002)	62,004,363	-	-	02,004,303	/5,65/,/16	-7.30%	Due to financial constraints expenditure were capped
Inventory consumed		21,389,374	1,006,404	22,395,778			22,395,778	15,888,048	-29.06%	the minimum resulting in less inventory bein recognised as expenditure.
	Inventory Consumed Bulk Purchases (Water only)							4,725,794 11,162,254		
Contracted Services	Contracted Services	19.610.777	(3,114,224)	16.496.553			16.496.553	21.031.610	27.40%	Significant expenditure for security services no budgeted for
Contracted Services	Contracted Services	18,010,777	(3,114,224)	10,480,333			10,480,555	21,031,010	21.487	Due to financial constraints expenditure were capped t
Transfers and subsidies	Transfer and Subsidies	550,000	350,000	900,000		-	900,000	587,700	-34.70%	the minimum resulting in less grants paid by the municipality.
										The main contributing item is internal charges for municipal services to an amount of R14 718 625. i
										terms of the Budget-Schedules prescribed in terms the MBRR, this item is excluded from the Budget
Other Expenditure	Operational Costs	25,043,000	8,058,118	33,101,118	-	-	33,101,118	33,926,458	2.49%	Schedules. This is actuarial gains as calculated in the actuari
										calculations on employee benefits that was ne
Losses	Gains/(Loss) on Sale of Fixed Assets	-				-		(3,966,436)	0.00%	anticipated during the budget compilation.
	Actuarial gain/(loss) Inventories: (Write-down)/Reversal of Write-down									
	to Net Realisable Value									
Total Expenditure		363,631,154	48,608,542	412,239,696	-	-	412,239,696	365,057,185	-11.45%	-
Surplus/(Deficit) Transfers and subsidies - capital (monetary		5,272,870	(45,274,181)	(40,001,311)	-	-	(40,001,311)	(36,692,142)	(0)	Due to the capping of expenditure total grants were no
allocations) (National / Provincial and District)	Government Grants and Subsidies - Capital	54,024,350	1,234,957	55,259,307	-	-	55,259,307	52,732,178	-4.57%	spent, resulting in less revenue recognised. The municipality received donated assets that were no
Transfers and subsidies - capital (in-kind - all)	Contributed Property, Plant and Equipment		-	-	-	-	-	2,965,264	100.00%	anticipated during the compilation of the budget.
Transfers and substates - supriar (in faile - an)										
Surplus/(Deficit) after Capital Transfers &		50 00F	(11 000 5- "					10 005		
,		59,297,220	(44,039,224)	15,257,996 15,257,996	-		15,257,996	19,005,299	95.09%	-



30 November 2023 Auditing to build public confidence

#### BEAUFORT WES LOCAL MUNICIPALITY STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

National Treasury Classification Format	GRAP Annual Financial Statement Classification Format	Original Budget R	Budget Adjustments (i.t.o. s28 and s31 of the R	Final Adjustment Budget R	Shifting of Funds (i.t.o. s31 of the MFMA) R	Virement (i.t.o. Council approved by- law) R	Final Budget R	Actual Outcome R	Variance as a % of final budget I %	Explanations for material variances of R1m or 10%
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts Property rates	Cash receipts from customers	40,379,190	537,148	40,916,338	-	-	40,916,338	38,865,918	-5.01% b נוסיים נוסיים	Due to the current economic climate more consumers entered into payment arrangements on their outstanding accounts, resulting in the collection rate on property rates being lower than anticipated. Due to the current economic climate more consumers entered into payment arrangements on their outstanding accounts, resulting in the collection rate on property rates
Service Charges	Cash receipts from customers	149,742,389	(10,364,739)	139,377,650	-	-	139,377,650	115,720,405		being lower than anticipated.
Other Revenue Transfers and Subsidies - Operational	Cash receipts from customers Government	27,328,035 89,311,650	(16,714,104) 2,877,300	10,613,931 92,188,950	-	-	10,613,931 92,188,950	5,314,022 90,994,728	49.93% ( -49.93% ( 1 -1.30% (	A service provider for the administration of traffic fines was appointed at year-end only, resulting in the collection rate on traffic fines being much lower than anticipated. Less grants received than anticipated during the budget compilation.
Transfers and Subsidies - Capital	Government	54,024,350	(4,379,426)	49,644,924	-	-	49,644,924	49,842,847	0.40%	Due to financial constraints the municipality capped
Interest Payments	Interest	6,881,760	(5,251,760)	1,630,000	-	-	1,630,000	12,561,061		expenditure to the minimum. This resulted in more cash available to be invested.
Suppliers and Employees	Suppliers and Employees	(299,133,786)	7,860,266	(291,273,520)		-	(291,273,520)	(260,103,713)	-10.70% 1	Due to financial constraints expenditure was capped to the minimum, resulting in less cash outflow than anticipated. Interest paid on overdue accounts was R885 816 less than
Finance charges	Finance Charges	(900,541)	(6,175,016)	(7,075,557)	-	-	(7,075,557)	(6,089,511)	-13.94% b	budgeted for. Due to financial constraints expenditure were capped to
Transfers and Grants	Transfers and Subsidies	(550,000)	(350,000)	(900,000)	-	-	(900,000)	(587,700)	t -34.70% r	the minimum resulting in less grants paid by the municipality. No provision was made in the budget for the repayment of
	Grants repaid				-	-		(2,166,828)	100.00% (	
Net Cash from/(used) Operating Activities CASH FLOW FROM INVESTING ACTIVITIES		67,083,047	(31,960,331)	35,122,716	-	-	35,122,716	44,351,228	26.28%	
Receipts										
Decrease (increase) in non-current receivables Decrease/(Increase) in Non-Current Investments	Decrease/(Increase) in Other Non-Current Receivab Decrease/(Increase) in Non-Current Investments	2 (11)	(2) 11	:	-	-	-	-	0.00% 0.00%	Due to financial constraints expenditure was capped to the
Payments		(58,452,193)	7,740,855	(50,711,338)	-	-	(50,711,338)	(45,118,150)		
Capital Assets	Purchase of Property, Plant and Equipment Purchase of Investment Property	(58,452,193)	7,740,855	(50,711,338)	-	-	(50,711,338)	(44,044,439)		
Purchase of Intangible Assets	Purchase of Intangible assets				-	-		(1,073,711)		
Net Cash from/(used) Investing Activities		(58,452,202)	7,740,864	(50,711,338)	-	-	(101,422,676)	(45,118,150)	-55.51%	
CASH FLOW FROM FINANCING ACTIVITIES										
Receipts Increase/(Decrease) in Consumer Deposits	Cash receipts from customers	217,909	(217,909)	-		-	-		0.00%	
Payments Repayment of Borrowing	Repayment of borrowings	(758.299)		(758,299)	-	-	(758,299)	(759,166)	0.11%	
Net Cash from/(used) Financing Activities		(540,390)	(217,909)	(758,299)	-	-	(758,299)	(759,166)		
NET INCREASE/(DECREASE) IN CASH HELD Cash and Cash Equivalents at the year begin:		8,090,455 5,000,000	(24,437,376) 11,385,882	(16,346,921) 16,385,882		-	(67,058,259) 16,385,882	(1,526,088) 16,385,881		Net of reasons listed above
Cash and Cash Equivalents at the year end:		13,090,455	(13,051,494)	38,961	-	-	(50,672,377)	14,859,793	-129.33%	



# 1. ACCOUNTING PRINCIPLES AND POLICIES APPLIED IN THE FINANCIAL STATEMENTS

#### **1.1. BASIS OF PREPARATION**

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

The annual financial statements have been prepared in accordance with the Finance Management Act (MFMA) and effective Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations and directives issued by the Accounting Standards Board (ASB) in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

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 and the hierarchy approved in Directive 5 issued by the Accounting Standards Board.

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.

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

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 annual financial statements.

In terms of Directive 7: "The Application of Deemed Cost on the Adoption of Standards of GRAP" issued by the Accounting Standards Board, the Municipality applied deemed cost to Property, Plant and Equipment, Investment Property and Intangible Assets where the acquisition cost of an asset could not be determined.

In terms of Directive 11: "Changes in Measurement Bases following the Initial Adoption of Standards of GRAP" issued by the Accounting Standards Board, the Municipality elected to change the measurement bases selected for Property, Plant and Equipment, Investment Property, Intangible Assets and Heritage Assets on the initial adoption of Standards of GRAP.

## **1.2. PRESENTATION CURRENCY**

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.



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

# **1.3. GOING CONCERN ASSUMPTION**

These annual financial statements have been prepared on a going concern basis.

## **1.4. COMPARATIVE INFORMATION**

When the presentation or 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.

# **1.5. CONSISTENT AND NEW ACCOUNTING POLICIES**

Amendments to accounting policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements. For the financial year, no new standards became effective.

## **1.6. MATERIALITY**

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatements judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. Materiality is determined as 1% of total operating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

# **1.7. PRESENTATION OF BUDGET INFORMATION**

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 is disclosed as separate additional financial statements, namely Statements of comparison of budget and actual amounts.

The information is presented for budgets that are made publicly available.

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 is provided in the budget comparison regarding classification differences between the approved budget and the actual figure.



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

Page

Explanations for material differences between the final approved budget amounts and actual amounts are included in the Statement of Comparison between budget and actual amounts.

Explanatory comments are provided for overall growth or decline in the budget and motivations for over or under spending on line items. The municipality considers a variance between the actual and budget of more than 10% of the budgeted value as material or where the amount exceeds R1000 0000.

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

# 1.8. STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAP standards and Interpretations of the Standards of GRAP have been issued but are not yet effective and have not been early adopted by the municipality:

REFERENCE	ТОРІС	EFFECTIVE DATE
GRAP 25	Employee benefits The objective of this Standard is to prescribe the accounting and disclosure for employee benefits. No significant impact is expected as the Municipality's current	1 April 2023
	treatment is already in line with the Standards treatment.	
GRAP 103	Heritage assets There are proposed amendments to the classification of mixed- use assets and the fair value accounting. No significant impact is expected as the Municipality's current treatment is already in line with the Standards treatment.	Unknown
GRAP 104	Financial InstrumentsThe objective of this Standard is to establish principles for recognising, measuring, presenting, and disclosing financial instruments.The Municipality might need to revise the categories of financial instruments and the impairment model. The transitional provisions require adoption of the revised Standard taken as a whole. Partial or incremental adoption is not permitted.	1 April 2025
GRAP 1: Materiality	<b>Presentation of Financial statements: Materiality</b> The objective of this Standard is to prescribe the basis for presentation of general purpose financial statements, to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities. The update is to implement minor changes, to implement changes resulting from the Guideline on the application of Materiality.	1 April 2023



REFERENCE	ТОРІС	EFFECTIVE DATE
	No significant impact is expected as the Municipality's current treatment is already in line with the Standards treatment. The transitional provisions require adoption of the revised Standard taken as a whole. Partial or incremental adoption is not permitted.	
	•	
GRAP 1: Going concern	Presentation of Financial statements: Going concern The objective of this Standard is to prescribe the basis for presentation of general purpose financial statements, to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities.	Unknown
	The update is to implement minor changes, to implement changes resulting from the Guideline on the application of Materiality.	
	No significant impact is expected as the Municipality's current treatment is already in line with the Standards treatment.	
Improvement	Improvement to the Standards of GRAP	1 April 2023
to the Standards of GRAP	The improvements are to address concerns by prepares and updated wording of selected standards. The changes will improve the application of accounting policies and therefore not major changes expected.	
iGRAP 7	The limit on a defined benefit asset, minimum funding requirement and their interaction This Interpretation applies to all post-employment defined benefits and other long-term employee defined benefits.	1 April 2023
	hold any plan assets.	
iGRAP 21	The Effect of Past Decisions on MaterialityThis interpretation explains the implications of adopting accounting policies for material items based on GRAP standards as well as alternative accounting treatments for immaterial items. Therefore it is a guide on materiality.No significant impact expected as the Municipality's current treatment is already in line with the Interpretation.	1 April 2023
Guideline	Accounting for Landfill sites The municipality may have to revise their currently policy on the treatment of such transactions.	1 April 2023
Guideline	Application of Materiality of Financial Statements The guideline is not authoritative but only encourage. No significant impact is expected as the Municipality's current treatment is already in line with the Standards treatment.	No effective date as only encouraged



# **1.9. HOUSING DEVELOPMENT FUND**

The Housing Development Fund was established in terms of the Housing Act, (Act No 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the Municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund.

Housing selling schemes both complete and in progress as at 1 April 1998 were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Interest earned on the investments backing up this fund must be recorded as part of interest earned in surplus or deficit for the year in the Statement of Financial Performance.

Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

## 1.10. RESERVES

## 1.10.1. Self-insurance reserve

A self-insurance reserve was established and, subject to external insurance where deemed necessary, covers claims that might occur. Premiums are charged to the respective services, taking into account the claims history and replacement value of the insured assets.

Contributions to and from the reserve are transferred via the Statement of Changes in Net Assets to the reserve in line with the amount provided for in the operating budget.

## 1.11. LEASES

## 1.11.1. Municipality as Lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments (including any indirect costs). 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.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, and equipment. If there is no reasonable certainty that the lessee will obtain



ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life.

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. Contingent rents shall be charged as expenses in the periods in which they are incurred.

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-lined expenses and actual payments made will give rise to a liability. The Municipality recognises 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 of the time pattern of the lessee's benefit from the use of the leased asset.

# 1.11.2. Municipality as Lessor

Under a finance lease, the municipality recognises the lease payments to be received in terms of a lease agreement as an asset (receivable). The receivable is calculated as the sum of all the minimum lease payments to be received (including indirect costs), plus any unguaranteed residual accruing to the municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to derecognition and impairment of financial instruments are applied to lease receivables.

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-lined 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 leases asset is diminished.

## 1.12. 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 liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from government organs. Unspent conditional grants are not considered to be financial instruments as there are no contractual arrangements as required per GRAP 104. The revenue received is driven from



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

legislation. Once the conditional grant becomes repayable to the donor due to conditions not met, the remaining portion of the unspent conditional grant is reclassified as payables, which is considered to be a financial instrument.

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

# 1.13. UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

Unpaid conditional grants are assets in terms of the Framework that are separately disclosed in 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 public.

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

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

# 1.14. PROVISIONS

Provisions are recognised when the Municipality has a present or constructive obligation as a result of past events, it is probable 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.

The best estimate of the expenditure required to settle the present obligation is the amount that an entity would rationally pay to settle the obligation at the reporting date or to transfer it to a third party at that time and are determined by the judgment of the management of the entity, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the reporting date. Uncertainties surrounding the amount to be recognised as a provision are dealt with by various means according to the circumstances.

Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability.



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 a provision. Provisions are not recognised for future operating losses.

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 is derecognised.

Estimated long-term environmental provisions, comprising rehabilitation and landfill site closure, are based on the Entity's policy, taking into account current technological, environmental and regulatory requirements. The provision for rehabilitation is recognised as and when the environmental liability arises. To the extent that the obligations relate to the asset, they are capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

## **1.15. EMPLOYEE BENEFITS**

## (a) Pension and Retirement Fund Obligations

The Municipality provides retirement benefits for its employees and councillors. Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate entity (privately administered or public pension 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 are recognised as employee benefit expense when they are due.

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

The defined benefit funds, which are administered on a provincial basis, are actuarially valued annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions 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.

The Municipality contributes to various pension schemes. The schemes are generally funded through payments to insurance companies or trusteeadministered funds, determined by periodic actuarial calculations. The Municipality has both defined benefit and defined contribution plans. Typically, defined benefit plans define an amount of pension benefit that an employee will



receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to income.

## (b) Post-Retirement Health Care Benefit

The Municipality provides post-retirement health care benefits by subsidizing the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 70% as contribution and the remaining 30% are paid by the 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.

These contributions are charged to the Statement of Financial Performance when employees have rendered the service entitling them 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, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee benefits upon valuation. Notional interest is charged against the Statement of Financial Performance as finance cost upon valuation, as it meets the definition of Interest Cost in GRAP 25. Interest is capitalised against the liability.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.



# (c) Long Service Awards

Long service awards are provided to employees who achieve certain predetermined 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 finance cost upon valuation, as it meets the definition of Interest Cost in GRAP 25.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically annually by independent qualified actuaries.

# (d) Ex-Gratia Pension Benefits

Ex gratia gratuities are provided to employees that were not previously members of a pension fund. The Municipality's obligation under these plans is valued by independent qualified actuaries and the corresponding liability is raised. Payments made by the Municipality are set-off against the liability, resulting from the valuation by the actuaries and are charged against the Statement of Financial Performance as employee related cost upon valuation as it meets the definition of Interest Cost in GRAP 25.

Notional interest is charged against the Statement of Financial Performance as finance cost upon valuation, as it meets the definition of Interest Cost in GRAP 25. Interest is capitalised against the liability.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is charged or credited to the Statement of Financial Performance in the period that it occurs. These obligations are valued periodically, unless circumstances change significantly in which case it is done annually, by independent qualified actuaries.

## (e) Staff Leave

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, to a maximum of 48 days, and also on the total remuneration package of the employee.

Accumulated 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, to a maximum of 48 days, will be paid out to the specific employee at the end of that employee's employment term. Accumulated leave is vesting.

Page 19

AUDITOR-GENERAL SOUTH AFRICA 30 November 2023 Auditing to build public confidence

# (f) Staff Bonuses

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.

# (g) Performance Bonuses

A provision, in respect of the liability relating to the anticipated costs of performance bonuses payable to Section 57 employees, is recognised as it accrues to Section 57 employees. The performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

# 1.16. PROPERTY, PLANT AND EQUIPMENT

# 1.16.1. Initial Recognition

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.

The following items will be regarded as Property, plant and equipment rather than investment property:

- Owner-occupied property (including held for future use);
- Owner-occupied property held for development;
- Property occupied by employees for housing;
- Owner-occupied property held for disposal;
- Property held by the municipality to fulfil their mandated function rather than rental or capital appreciation and;
- Property held by the municipality for strategic purpose

The cost of an item of property, plant and equipment shall be 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 entity, and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. 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.

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

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 (including any transaction cost).

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.

#### 1.16.2. Subsequent Measurement – Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

#### 1.16.3. Depreciation and Impairment

Land is not depreciated as it is regarded as having an indefinite useful life. Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Depreciation of an asset other than land begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The depreciation charge is recognised in the Statement of Financial Performance. The annual depreciation rates are based on the following estimated useful lives in years:

Infrastructure	
Road network	9-102
Electricity network	12-67
Water network	9-105
Refuse network	18-29
Sanitation network	10-105
<u>Community</u>	
Cemeteries	104
Recreation sites	8-104
Community Centrums	14-104
Libraries	20-104
<u>Other</u>	
Buildings	14-104
Machinery & Equipment	3-44

Furniture and Office equipment	3-34
Computer Equipment	3-39
Transport Assets	5-87
<u>Finance lease assets</u> Office equipment Vehicles	3-11 3-6

Changes to the useful life of assets and residual values are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 prospectively as a change in estimate.

Property, plant and equipment are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment charged to the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of impairment is recognised in the Statement of Financial Performance.

# 1.16.4. De-recognition

Items of property, plant and equipment are derecognised when the asset is disposed 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 item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

# 1.16.5. Land and Buildings and Other Assets – application of deemed cost (Directive 7)

The Municipality opted to take advantage of the transitional provisions as contained in Directive 7 of the Accounting Standards Board, issued in December 2009. The Municipality applied deemed cost where the acquisition cost of an asset could not be determined. For Land and Buildings, the fair value as determined by a valuator was used in order to determine the deemed cost as on 1 July 2007. For Other Assets the depreciation cost method was used to establish the deemed cost as on 1 July 2007.

## 1.16.6. Decommissioning and restoration asset

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, shall be accounted for as follows:

The related asset is measured as follows:

- Changes in the liability, shall be added or deducted from the asset cost;
- The amount deducted from the cost of the asset shall not exceed its carrying amount.
- If a decrease in the liability exceeds the carrying amount of the asset, the excess shall be recognised immediately in surplus or deficit.

If the adjustment results in an addition to the cost of an asset, the municipality shall consider 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 entity shall test the asset for impairment by estimating its recoverable amount or recoverable service amount, and shall account for any impairment loss, in accordance with its impairment policy. Refer to paragraph 1.19 of the policy

# **1.17. INTANGIBLE ASSETS**

# 1.17.1. Initial Recognition

An intangible asset is an identifiable non-monetary asset without physical substance.

An asset meets the identifiability criteria in the definition of an intangible asset when it:

- is separable, i.e. is capable of being separated or divided from the entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset, or liability, regardless of whether the Municipality intends to do so or;
- arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

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.

Intangible assets are initially recognised at cost.

# 1.17.2. Subsequent Measurement – Cost Model

Intangible assets are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.



# *1.17.3.* Amortisation and Impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight-line method. Amortisation of an asset begins when it is available for use, i.e. when it is in the condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are amortised separately. The amortisation charge is recognised in the Statement of Financial Performance.

The annual amortisation rates are based on the following estimated useful lives:

#### Intangible Assets

## Years

#### Computer Software

# 2-4

Changes to the useful life of assets, residual value and amortisation method are reviewed each year to determine if there is an indication that a change may have occurred. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 prospectively as a change in accounting estimate.

# 1.17.4. De-recognition

Intangible assets are derecognised when the asset is disposed 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 sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

# 1.17.5. Application of deemed cost (Directive 7)

The Municipality opted to take advantage of the transitional provisions as contained in Directive 7 of the Accounting Standards Board, issued in December 2009. The Municipality applied deemed cost where the acquisition cost of an asset could not be determined. For Intangible Assets the depreciation cost method was used to establish the deemed cost as on 1 July 2007.

# **1.18. INVESTMENT PROPERTY**

# 1.18.1. Initial Recognition

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
- the cost or fair value of the investment property can be measured reliably.

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or

for capital appreciation, rather than held 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.

Based on management's judgement, the following criteria have been applied to distinguish investment properties from owner occupied property or property held for resale:

- All properties held to earn market-related rentals or for capital • appreciation or both and that are not used for administrative purposes and that will not be sold within the next 12 months are classified as Investment Properties:
- 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 held for sale, the land is regarded as held for capital appreciation);
- A building owned by the municipality (or held by the municipality under a • finance lease) and leased out under one or more operating leases;
- A property owned by the municipality and leased out at a below market rental: and
- Property that is being constructed or developed for future use as ٠ investment property

At initial recognition, the Municipality measures investment property at cost including transaction cost. 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. (including transaction costs)

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.

For a transfer from investment property to inventory (view sale), the deemed cost for subsequent accounting is the fair value as at date of change.

For a transfer from owner occupied property becomes an investment property measured at fair value, the difference between the carrying value and fair value at the reporting date, shall be recognised in surplus and deficit.

For a transfer from inventory to investment property (operating lease), the difference between the carrying value and the fair value at the reporting date. shall be recognised in surplus and deficit.

# 1.18.2. Subsequent Measurement – Cost Model

Subsequent to initial recognition, items of investment property are measured at cost less accumulated depreciation and accumulated impairment losses.



# 1.18.3. Depreciation and Impairment – Cost Model

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Land is not depreciated as it is deemed to have an indefinite useful life.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

Investment Property	Years
Buildings	30-33

Changes to the useful life of assets and residual values are reviewed if there is an indication that a change may have occurred in the estimated useful life. If the expectation differs from the previous estimates, the change is accounted for in accordance with GRAP 3 prospectively as a change in accounting estimate.

## 1.18.4. De-recognition

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.

## 1.18.5. Application of deemed cost (Directive 7)

The Municipality opted to take advantage of the transitional provisions as contained in Directive 7 of the Accounting Standards Board, issued in December 2009. The Municipality applied deemed cost where the acquisition cost of an asset could not be determined. The fair value as determined by a valuator was used in order to determine the deemed cost as on 1 July 2007.

# **1.19. IMPAIRMENT OF NON-FINANCIAL ASSETS**

## 1.19.1. Cash generating assets

Cash-generating assets are assets held with the primary objective of generating a commercial return.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the municipality estimates the asset's recoverable amount.

In assessing whether there is any indication that an asset may be impaired, the Municipality considers the following indications:



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- (a) External sources of information
  - During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use;
  - Significant changes with an adverse effect on the Municipality have taken place during the period, or will take place in the near future, in the technological, market, economic or legal environment in which the Municipality operates or in the market to which an asset is dedicated;
  - Market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially.
- (b) Internal sources of information
  - Evidence is available of obsolescence or physical damage of an asset;
  - Significant changes with an adverse effect on the Municipality have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite;
  - A decision to halt the construction of the asset before it is complete or in a usable condition
  - Evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, an appropriate valuation model is used. Impairment losses are recognised in the Statement of Financial Performance.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.



An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Municipality estimates the asset's or cash-generating unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Financial Performance.

# 1.19.2. Non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Municipality estimates the asset's recoverable service amount.

In assessing whether there is any indication that an asset may be impaired, the Municipality considers the following indications:

- (a) External sources of information
  - Cessation, or near cessation, of the demand or need for services provided by the asset;
  - Significant long-term changes with an adverse effect on the Municipality have taken place during the period or will take place in the near future, in the technological, legal or government policy environment in which the Municipality operates.
- (b) Internal sources of information
  - Evidence is available of physical damage of an asset;
  - Significant long-term changes with an adverse effect on the Municipality have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, or plans to dispose of an asset before the previously expected date;
  - A decision to halt the construction of the asset before it is complete or in a usable condition;
  - Evidence is available from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected.



An asset's recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use. 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 recorded in the Statement of Financial Performance.

The value in use of a non-cash-generating asset is the present value of the asset's remaining service potential. The present value of the remaining service potential of the asset is determined by:

 depreciation replacement cost approach - the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, the Municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for an asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. If this is the case, the carrying amount of the asset is increased to its recoverable service amount. 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. Such a reversal of an impairment loss is recognised in the Statement of Financial Performance.

## **1.20. INVENTORIES**

## 1.20.1. Initial Recognition

Inventories comprise of current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are 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 the cost of the inventories can be measured reliably. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition.



Water inventory is being measured by multiplying the cost per kilo litre of purified water by the amount of water in storage.

Where inventory 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 the item on the date acquired.

# 1.20.2. Subsequent Measurement

Inventories are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the weighted average method.

Water inventory is measured annually at the reporting date by way of dip readings and the calculated volume in the distribution network.

# **1.21. FINANCIAL INSTRUMENTS**

Financial instruments recognised on the Statement of Financial Position include receivables, cash and cash equivalents, borrowings, and payables from exchange transactions.

# 1.21.1. 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. If finance charges in respect of financial assets and financial liabilities are significantly different from similar charges usually obtained in an open market transaction, adjusted for the specific risks of the Municipality, such differences are immediately recognised in the period it occurs, and the unamortised portion adjusted over the period of the loan transactions.

# 1.21.2. Subsequent Measurement

Page 30

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

# 1.21.2.1. Receivables

Receivables are classified as financial assets at amortised cost and are subsequently measured using the effective interest rate method. Receivables comprise non-current receivables, consumer debtors and other debtors (excluding rates and fines).

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 payments. 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.

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 and 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. 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.

# 1.21.2.2. Payables and Borrowings

Financial liabilities consist of trade and other payables and borrowings. They are categorised as financial liabilities held at amortised cost (initial carrying amount, less repayments, plus interest). They are subsequently measured using an effective interest rate.

Page 31



# 1.21.2.3. Cash and Cash Equivalents

Cash includes cash on hand and bank accounts. Cash equivalents are shortterm 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.

# 1.21.2.4. Consumer deposits

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.

# 1.21.3. De-recognition

# 1.21.3.1. 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 from 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 asset, 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.

# 1.21.3.2. Financial Liabilities

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

## 1.21.4. 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.



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

# **1.22. STATUTORY RECEIVABLES**

Statutory receivables arise from legislation, supporting regulations, or similar means and require settlement by another entity in cash or another financial asset. Receivables that arise due to contractual arrangements are accounted for in terms of the accounting policy on Financial Instruments. Statutory receivables can arise from both exchange and non-exchange transactions.

## 1.22.1. Initial Recognition and Measurement

Statutory receivables are recognised when the related revenue is recognised or when the receivable meets the definition and recognition criteria of asset is met.

The Municipality initially measures the statutory receivables at their transaction amount.

# 1.22.2. Subsequent Measurement

The Municipality measure statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to reflect any:

- (a) interest or other charges that may have accrued on the receivable;
- (b) impairment losses; and
- (c) amounts derecognised.

The Municipality assesses at each reporting date whether there is any indication that a statutory receivable may be impaired. If there is an indication that a statutory receivable may be impaired, the Municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable is reduced, through the use of an allowance account. The amount of the loss is recognised in the Statement of Financial Performance. In estimating the future cash flows, the Municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the Municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and any risks specific to the statutory receivable for which the future cash flow estimates have not been adjusted.

The municipality considers the following as indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the 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

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows. Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment shall not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised.

The amount of any adjustment is recognised in the Statement of Financial Performance.

# 1.22.3. Derecognition

The Municipality derecognises a statutory receivable when:

- (a) the rights to the cash flows from the receivable are settled, expire or are waived;
- (b) the Municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- (c) 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 entirety to an unrelated 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.

Any difference between consideration received and amounts derecognised is recognised in surplus and deficit.

# 1.22.4. Transitional Provisions

Every effort is made to ensure compliance with the standard, but due to the risk of omission of some items due to a lack of experience with implementing 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. Over time our understanding and insights as to the requirements of a new standard improves, therefore the municipality is choosing to make use of the transitional provision. The transitional period commences from 1 June 2019 and will be utilised until the period ending 30 June 2022.



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

### **1.23. REVENUE**

#### 1.23.1. Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions refers to transactions where the Municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from non-exchange transactions is recognised when:

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity and;
- the fair value of the asset can be measured reliably

Revenue is initially measured at fair value.

Government grant and subsidies received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the government grant and subsidy is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. At the time of initial recognition, the full amount of revenue is recognised. If the Municipality does not enforce its obligation to collect the revenue, this would be considered as a subsequent event. Collection charges are recognised when such amounts are legally enforceable. Rebates and discounts are offset against the related revenue, in terms of IGRAP 1, as there is no intention of collecting this revenue.

Fine Revenue constitutes both spot fines and summonses. Fine revenue is recognised when the spot fine or summons is issued. In cases where fines and summonses are issued by another government institute, revenue will only be recognised by the Municipality when the receivable meets the definition of an asset.

Revenue from third parties i.e. insurance payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the Municipality.

All unclaimed deposits are initially recognised as a liability until 12 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 twelve months. This assessment is performed annually at 30 June. Therefore, the substance of these transactions indicates that even though the prescription period for unclaimed monies is legally three years, it is reasonable to recognised all unclaimed monies older than twelve months as revenue. Although unclaimed deposits are recognised as revenue after 12 months, the Municipality still keep record of these unclaimed deposits for three years in the event that a party should submit a claim after 12 months.

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.

Interest revenue is recognised using the effective interest rate method.

Licences and permits are charged at the approved tariff.

Services in-kind that are significant to the Municipality's operations are recognised as assets and the related revenue when:

- it is probable that the future economic benefits or service potential will flow to the Municipality; and
- the fair value of the assets can be measured reliably.

If the services in-kind are not significant to the Municipality's operations or does not satisfy the above-mentioned criteria, the Municipality only disclose the nature and type of services in-kind received during the reporting period. When the criteria for recognition is satisfied, services in-kind are measured on initial recognition at their fair value as at the date of acquisition. Services in-kind include services provided by individuals to the Municipality and the right to use assets in a non-exchange transaction. These services meet the definition of an asset, because the Municipality controls the resource from which future economic benefits or service potential is expected to flow to the Municipality. The assets are immediately consumed and a transaction of equal value is also recognised to reflect the consumption of these services in-kind, resulting in a decrease of the asset and an increase in an expense. The Municipality therefore recognises an expense and related revenue for the consumption of services in-kind.

# 1.23.2. Revenue from Exchange Transactions

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

Revenue is initially measured at fair value (including any trade discounts and volume rebates)



At the time of initial recognition, the full amount of revenue is recognised where the Municipality has an enforceable legal obligation to collect, unless the individual collectability is considered to be improbable. If the Municipality does not successfully enforce its obligation to collect the revenue this would be considered a subsequent event.

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The Municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- The Municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits or service potential associated with the transaction will flow to the Municipality;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised when:

- The amount of revenue can be measured reliably;
- It is probable that economic benefits or service potential associated with the transaction will flow to the municipality;
- The stage of completion at the reporting date can be measured reliably;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale. It is estimated that pre-paid electricity is consumed within 5 to 7 days after date of purchase. The pre-paid electricity sold, but not consumed yet at year-end is disclosed as under Payables from Exchange Transactions in the Statement of Financial Position.

Service charges relating to refuse removal (waste management) 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 usage and are levied monthly based on the recorded number of refuse points per property.



Service charges from sewerage (waste water management) are recognised on an annual basis in advance by applying the approved tariff to each property that has improvements.

Interest revenue is recognised using the effective interest rate method.

Revenue from the rental of facilities and equipment is recognised on a straightline basis over the term of the lease agreement.

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

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

# **1.24. RELATED PARTIES**

A related party is a person or an entity:

- with the ability to control or jointly control the other party,
- or exercise significant influence over the other party, or vice versa,
- or an entity that is subject to common control, or joint control.

The following are regarded as related parties of the Municipality:

- (a) A person or a close member of that person's family is related to the Municipality if that person:
  - has control or joint control over the Municipality.
  - has significant influence over the Municipalities. Significant influence is the power to participate in the financial and operating policy decisions of the Municipality.
  - is a member of the management of the Municipality or its controlling entity.
- (b) An entity is related to the Municipality if any of the following conditions apply:
  - the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others).
  - one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member).
  - both entities are joint ventures of the same third party.
  - one entity is a joint venture of a third entity and the other entity is an associate of the third entity.



- the entity is a post-employment benefit plan for the benefit of employees of either the Municipality or an entity related to the Municipality. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity.
- the entity is controlled or jointly controlled by a person identified in (a).
- a person identified in (a) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

Close members of the family of a person are those family members who may be expected to influence or be influenced by that person in their dealings with the Municipality. A person is considered to be a close member of the family of another person if they:

- (a) are married or live together in a relationship similar to a marriage; or
- (b) are separated by no more than two degrees of natural or legal consanguinity or affinity.

Management (formerly known as "Key Management") includes all persons having the authority and responsibility for planning, directing and controlling the activities of the Municipality, including:

- (a) all members of the governing body of the Municipality;
- (b) a member of the governing body of an economic entity who has the authority and responsibility for planning, directing and controlling the activities of the Municipality;
- (c) any key advisors of a member, or sub-committees, of the governing body who has the authority and responsibility for planning, directing and controlling the activities of the Municipality; and
- (d) the senior management team of the Municipality, including the chief executive officer or permanent head of the Municipality, unless already included in (a).

Management personnel include:

- (a) All directors or members of the governing body of the Municipality, being the Executive Mayor, Deputy Mayor, Speaker and members of the Mayoral Committee;
- (b) Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting Municipality being the Municipal Manager, Chief Financial Officer an all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

Remuneration of management includes remuneration derived for services provided to the Municipality in their capacity as members of the management team or employees. Benefits derived directly or indirectly from the Municipality for services in any capacity other than as an employee or a member of management do not meet the definition of remuneration. Remuneration of management excludes any consideration provided solely as a reimbursement for expenditure incurred by those persons for the benefit of the Municipality.



The Municipality operates in an economic environment currently dominated by entities directly or indirectly owned by the South African government. As a result of the Constitutional independence of all three spheres of government in South Africa, only parties within the same sphere of government will be considered to be related parties. Only transactions with such parties which are not at arm's length and not on normal commercial terms are disclosed.

### **1.25. UNAUTHORISED EXPENDITURE**

Unauthorised 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 a form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

# **1.26. IRREGULAR EXPENDITURE**

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, and (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 accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

# 1.27. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and could have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

#### **1.28. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

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 measures with sufficient reliability.

Contingent Assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not fully within the control of the municipality.



south Africa 30 November 2023 Auditing to build public confidence

The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where the inflow of economic benefits or service potential is probable.

### **1.29. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

In preparing the annual financial statements, management is required to make judgements, estimates and assumptions that affect the carrying amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The estimates and associated assumptions are based on historical experience and other factors that are considered to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results in the future could differ from these estimates, which may be material to the annual financial statements. These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

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:

# Post-retirement health care benefits, Long service awards and Ex gratia gratuities

The cost of post-retirement health care benefits, long service awards and ex-gratia gratuities 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 note 15 of the Annual Financial Statements. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

#### Impairment of Receivables

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, and an assessment of their ability to make payments based on their creditworthiness. The assessment is done per individual debtor and grouped in the Statement of Financial Position.

#### Impairment of Statutory Receivables

The calculation in respect of the impairment of Statutory Receivables is based on an assessment of the expected recoverability of each individual receivable based •



on the history of recoverability of such receivables. (such as property rates) When insufficient information is available to assess individual debtors, debtors are grouped into appropriate aggregated grouping levels. (such as fines) Aggregation is based on best practice. Thereafter receivables are assessed based on historical information available.

## Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation.

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.
- Technical estimates of the practical useful lives for different infrastructure types, based on engineering technical knowledge of infrastructure types and services requirements. Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.
- 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 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.
- 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 that time

For deemed cost applied to other assets as per adoption of Directive 7, management used the depreciated replacement 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 items with a similar nature currently in the Municipality's asset register;
- Cost of items with a 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 buildings as per adoption of Directive 7, management made use of on independent valuator. The valuator's valuation was based on assumptions about the market's buying and selling trends and the remaining duration of the assets.



### Componentisation of Infrastructure assets

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 the date of initially adopting the standards of GRAP.

### Intangible Assets

The useful lives of intangible assets 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.

Reference was made to intangibles assed used within the Municipality and other municipalities to determine the useful life of the assets.

For deemed cost applied to intangible 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.

### Investment Property

The useful lives of investment property are based on management's estimation.

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

- 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 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.
- 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

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

# Contingent Liabilities and Contingent Assets

Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities and assets.



# Provision for Landfill Sites

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 obligations 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.

Management referred to the following when making assumptions regarding provisions:

- Professional engineers were utilised to determine the cost of rehabilitation of landfill sites as well as the remaining useful life of each specific landfill site.
- Interest rates linked to government bond rate was used to calculate the effect of time value of money.

Provisions are discounted where the time value effect is material.

### Provision for Staff leave

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.

#### **Provision for Performance bonuses**

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.

#### Revenue Recognition

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

The IGRAP 1 amendments did not have any impact on Traffic Fines revenue issued in terms of the current Criminal Proceedings Act system, but will only have an effect on fines issued in terms of the Amended Act (AARTO) that is expected to become effective on 1 July 2022. As the legislation is new, the possible impact cannot at this stage be determined. The legislation itself will significantly increase Traffic Fines revenue based on higher fine amounts being pronounced in Schedule 3 of the Amendment Act.



The iGRAP 20 interpretation is not regarded as having an effect, as the principals of revising revenue (for e.g., incorrect tariff or appeal) is already applied by the municipality.

### Water Inventory

The estimation of the water stock in the reservoirs is based on the measurement of water via electronic level sensors, where the level indicates the depth of the water in the reservoir, which is then converted into volumes based on the total capacity of the relevant reservoir. Furthermore, the length and width of all pipes are also taken into account in determining the volume of water on hand at year-end.

# 1.30. VALUE ADDED TAX

The municipality is registered with the South African Revenue Services (SARS) for VAT on the payment basis, in accordance with Section 15(2) of the VAT Act No.89 of 1991.

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.

# **1.31. CAPITAL COMMITMENTS**

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.

Capital commitments are not recognised in the statement of financial position as a liability but are included in the disclosure notes in the following cases:

- Approved and contracted commitments, where the expenditure has been approved and the contract has been awarded at the reporting date, where disclosure is required by a specific standard of GRAP.
- Approved but not yet contracted commitments, where the expenditure has been approved and the contract has yet to be awarded or is awaiting finalisation at the reporting date.
- Contracts that are entered into before the reporting date, but goods and services have not yet been received are disclosed in the disclosure notes to the financial statements.
- Other commitments for contracts are non-cancellable or only cancellable at significant cost contracts should relate to something other than the business of the Municipality.

# **1.32. EVENTS AFTER REPORTING DATE**

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the annual financial statements are authorised for issue. Two types of events can be identified:



- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (nonadjusting events after the reporting date).

If non-adjusting events after the reporting date are material, the Municipality discloses the nature and an estimate of the financial effect.

#### 1.33 HERITAGE ASSETS

#### 1.33.1 Initial Recognition

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance and is held and preserved indefinitely for the benefit of present and future generations.

A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the Municipality, and the cost or fair value of the asset can be measured reliably.

A heritage asset that qualifies for recognition as an asset, is measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost is deemed to be its fair value as at the date of acquisition.

#### 1.33.2 Subsequent Measurement – Cost Model

After recognition as an asset, heritage assets are carried at its cost less any accumulated impairment losses.

#### 1.33.3 Depreciation and Impairment

Heritage assets are not depreciated.

Heritage assets are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

For possible indicators of impairment reference can be made to the policy on impairment.

### 1.33.4 De-recognition



Heritage assets are derecognised when it is disposed or when there are no further economic benefits expected from the use of the heritage asset. The gain or loss arising on the disposal or retirement of a heritage asset is determined as the difference between the sales proceeds and the carrying value of the heritage asset and is recognised in the Statement of Financial Performance.

### 1.33.5 Application of deemed cost - Directive 7

The Municipality opted to take advantage of the transitional provisions as contained in Directive 7 of the Accounting Standards Board, issued in December 2009. The Municipality applied deemed cost where the acquisition cost of an asset could not be determined. The fair value as determined by a valuator was used in order to determine the deemed cost as on 1 July 2007.

### 1.34 ACCOUNTING BY PRINCIPALS AND AGENTS

A principal-agent arrangement exists where there is a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

The municipality can be either the agent or the principal in terms of the circumstances of the arrangement.

Where the municipality is considered the principal, all revenues, expenses, liabilities and assets are recorded in the records of municipality in accordance with the relevant standards of GRAP.

Where the municipality is the agent to the transaction, only the portion of revenue and expenses it receives or incurs in executing the transactions on behalf of the principal is recorded with unspent or moneys due being recorded in terms of GRAP.

#### Identification

Special consideration is given to the classification of an agreement (once the standard is triggered) to carefully consider whether the municipality is an agent. The considerations include (all of) the following:

- Who determines significant terms?
- Who receives the benefit from the transactions?
- Is the municipality exposed to the variability of the outcome?

If these are not met, but the standard is applicable, the municipality would be regarded as the principal in the transaction.

# 1.35 SEGMENT REPORTING

A segment is an activity of an entity:

- that generates economic benefits or service potential;
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and



• for which separate financial information is available

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

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

# 1.36 TREATMENT OF ADMINISTRATIVE AND OTHER OVERHEAD EXPENSES

The costs of internal support services are transferred to the various services and departments to whom resources are made available.

### 1.37 BORROWING COST

The Municipality recognises all borrowing costs as an expense in the period in which they are incurred.



#### 2.1 PROPERTY, PLANT AND EQUIPMENT

30 JUNE 2023

				Cost/Revalu	uation						Accumulate	d Impairment					Accumulated Depreci	ation			Carrying
	Opening	Correction		Additions		Transfers	Disposals	Closing	Opening	Correction	Restated	Additions	Disposals	Closing	Opening	Correction		Depreciation	Disposals	Closing	Value
			Restated Opening		Change in landfill						Opening						Restated Opening				
	Balance	of Error	balance		site			Balance	Balance	of Error	balance			Balance	Balance	of Error	balance			Balance	
Infrastructure Electricity Network	135.149.483.55		135.149.483.55	15.289.861.95			80,724.81	150.358.620.70	108.312.21			223.686.93		331,999,14	41.640.377.28		41.640.377.28	2.945.065.16	80,724.81	44.504.717.63	105.521.903.92
Refuse Network	694.384.16	-	694.384.16	13,209,001.93			00,724.01	694.384.16	100,312.21			223,000.93		331,999.14	244.416.01	-	244.416.01	2,945,065.16	00,724.01	267.687.38	426.696.78
Road Network	196,941,305.89	-	196.941.305.89	3.253.644.30			1.073.839.16	199.121.111.04	-			-		-	116.983.356.06	-	116.983.356.06	5.497.019.33	1.073.839.16	121.406.536.24	77.714.574.80
Sanitation Network	105,341,263.20	-	105.341.263.20	3,253,644.30			1,073,039.10	105.341.263.20				-		-	56.537.459.87	-	56.537.459.87	4.252.559.17	1,073,639.10	60.790.019.03	44.551.244.17
Water Network	119.537.694.70	-	119.537.694.70	24.749.035.28			458.698.16	143.828.031.83	-			-		-	52.350.727.40	-	52.350.727.40	4,252,559.17	458 698 16	55.928.485.13	87.899.546.70
Landfill Sites	9.734.226.93		9.734.226.93	24,748,033.28			430,080.10	9,734,226,93				-		-	9.734.226.93		9.734.226.93	4,030,433.00	430,080.10	9.734.226.93	07,088,040.70
Candin Sites	567.398.358.45		567,398,358.45	43.292.541.53			1.613.262.12	609.077.637.86	108.312.21			223.686.93		331,999,14	277.490.563.55		277.490.563.55	16.754.370.91	1.613.262.12	292.631.672.34	316.113.966.38
Community Assets	001,000,000.40		001,000,000.40	40,202,041.00			1,010,202.12	000,011,001.00	100,012.21			220,000.00		001,000.14	211,400,000.00		211,400,000.00	10,104,010.01	1,010,202.12	202,001,072.04	010,110,000.00
Cemeteries	7.427.060.02		7.427.060.02					7.427.060.02				-			187.275.87		187.275.87	330.030.62		517.306.49	6,909,753.53
Community centrums	72,789,698,54		72,789,698,54					72,789,698,54	670.478.14			(670.478.22)	-	(0.08)	32,577,146,70		32,577,146,70	2.696.962.82		35.274.109.53	37.515.589.09
Libraries	1,138,236,08		1.138.236.08					1,138,236.08	21,470,39			(21,470,39)	-	-	269.109.93		269.109.93	29.818.98		298.928.91	839.307.17
Recreation sites	24,454,624.02	-	24,454,624.02	2,220,347.36				26,674,971.38	186,621.45			(186,621.45)	-	-	8,319,408.45	-	8,319,408.45	1,838,656.53		10,158,064.98	16,516,906.40
	105,809,618.66	-	105,809,618.66	2,220,347.36		-	-	108,029,966.02	878,569.98	-	-	(878,570.06)	-	(0.08)	41,352,940.95	-	41,352,940.95	4,895,468.96	-	46,248,409.91	61,781,556.19
Land and Buildings	86,203,109.33		86,203,109.33	-			-	86,203,109.33	15,441,624.52		13,939,450.00	(3,515,474.52)	-	11,926,150.00	5,861,806.56		5,861,806.56	661,108.44	-	6,522,915.00	67,754,044.33
Land	68,540,975.00	-	68,540,975.00	-	· ·			68,540,975.00	13,939,450.00		13,939,450.00	(2,013,300.00)	-	11,926,150.00		-	-	-	-	-	56,614,825.00
Buildings	17,662,134.33	-	17,662,134.33			-	-	17,662,134.33	1,502,174.52			(1,502,174.52)	-	0.00	5,861,806.56		5,861,806.56	661,108.44		6,522,915.00	11,139,219.33
Other Assets Machinery and Equipment	0.740.000.00		3.719.989.23	4,708,48			44,780,39	3.679.917.32							3.097.407.79		3.097.407.79	287.842.42	44,780.39	3.340.469.82	339,447.50
Furniture and Office Equipment	3,719,989.23 3,439,297.51	-	3,719,989.23	4,708.48			44,780.39 65.852.05	3,679,917.32	-			-	-	-	2.909.881.37	-	2.909.881.37	263,292,49	44,780.39 65.852.05	3,340,469.82	453,720.88
Computer Equipment	3,439,297.51 4,712,829,48	-	3,439,297.51 4,712,829.48	1.410.022.00			321.476.29	3,561,042.68	-			-	-	-	2,909,881.37 3.652.853.88	-	2,909,881.37 3.652.853.88	263,292.49 329.911.24	321.476.29	3,107,321.80 3.661.288.83	453,720.88 2,140.086.36
Transport Assets	9.658.641.35	-	9.658.641.35	2.551.881.81			1.799.559.03	10.410.964.13	-			-	-	-	6.825.285.10	-	6.825.285.10	1.456.108.84	1.799.559.03	6.481.834.91	3,929,129.22
Transport Assets	21.530.757.57		21.530.757.57	4.154.209.51		-	2.231.667.76	23.453.299.32					-	-	16.485.428.15		16.485.428.15	2.337.154.98	2.231.667.76	16.590.915.37	6,862,383.96
Leases	21,030,707.07		21,000,101.01	4,134,208.31			2,231,007.70	23,433,288.32							10,403,420.13		10,403,420.13	2,337,134.30	2,231,007.70	10,530,315.57	0,002,303.30
Leased office equipment	1.702.124.95		1.702.124.95					1,702,124,95				-	-		1.605.671.28		1.605.671.28	96.453.75		1.702.125.03	(0.08)
Leased office vehicle	(0.39)		(0.39)					(0.39)				-			(0.46)		(0.46)	1 20,400.70		(0.46)	0.08
	1.702.124.56	-	1.702.124.56					1.702.124.56				-			1.605.670.82		1.605.670.82	96.453.75		1.702.124.56	0.00
1								.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							.,000,070.02		1,000,010.02	1 20,400.70			0.00
Total	782,643,968.57	-	782,643,968.57	49,667,098.40		-	3,844,929.88	828,466,137.10	16,428,506.71	-	13,939,450.00	(4,170,357.65)	-	12,258,149.06	342,796,410.02	-	342,796,410.02	24,744,557.04	3,844,929.88	363,696,037.17	452,511,950.86



SOUTH AFRICA 30 November 2023 Auditing to build public confidence

#### 2.2 PROPERTY, PLANT AND EQUIPMENT

30 JUNE 2022

				Cost/Revalu	uation						Accumulate	d Impairment					Accumulated Deprecia	ation			Carrying
	Opening	Correction of Error (note	Restated Opening balance	Additions	Change in landfill	Transfers	Disposals	Closing	Opening	Correction of Error (note	Restated Opening balance	Additions	Reversal	Closing	Opening	Correction	Restated Opening balance	Depreciation	Disposals	Closing	Value
	Balance	43.1)			site			Balance	Balance	43.1)				Balance	Balance	of Error (note 43.4)				Balance	·'
																					,
Infrastructure																					· '
Electricity Network	129,422,130.77		129,422,130.77	6,152,313.30	· ·	-	424,960.52	135,149,483.55				261,924.34	153,612.13	108,312.21	39,212,675.65		39,212,675.65	2,799,434.36	371,732.74	41,640,377.28	93,400,794.07
Refuse Network	694,384.16		694,384.16		· ·	-		694,384.16						-	221,144.64		221,144.64	23,271.37		244,416.01	449,968.15
Road Network	196,941,305.89		196,941,305.89		· ·	-		196,941,305.89						-	111,739,524.25		111,739,524.25	5,243,831.82		116,983,356.06	79,957,949.83
Sanitation Network	105,341,263.20		105,341,263.20		-	-		105,341,263.20						-	52,284,900.70		52,284,900.70	4,252,559.17		56,537,459.87	48,803,803.34
Water Network	115,471,013.32		115,471,013.32	4,094,989.96	· ·	-	28,308.57	119,537,694.70						-	48,710,033.33		48,710,033.33	3,667,900.12	27,206.05	52,350,727.40	67,186,967.30
Landfill Sites	9,734,226.93		9,734,226.93					9,734,226.93	-					-	9,734,226.93		9,734,226.93			9,734,226.93	0.00
	557,604,324.28	-	557,604,324.28	10,247,303.26	· ·	-	453,269.09	567,398,358.45	•	-	-	261,924.34	153,612.13	108,312.21	261,902,505.50	-	261,902,505.50	15,986,996.84	398,938.79	277,490,563.55	289,799,482.69
																					1
Community Assets																					
Cemeteries	2,486,636.96	-	2,486,636.96	4,940,423.06	· ·	-		7,427,060.02	-			-		-	2,383.79 29.880.183.88		2,383.79	184,892.08 2.696.962.82		187,275.87 32,577,146,70	7,239,784.15 39,542.073.70
Community centrums	72,789,698.54		72,789,698.54	-	-	-		72,789,698.54	670,478.14				-	670,478.14			29,880,183.88				
Libraries	1,138,236.08 24.032,848.04	-	1,138,236.08 24.032,848.04	421 775 98	· ·	-		1,138,236.08	21,470.39 186 621 45			-	-	21,470.39 186 621 45	239,290.96 6 480 751 91		239,290.96 6 480 751 91	29,818.98 1 838 656 53		269,109.93 8,319,408,45	847,655.76 15,948,594,12
Recreation sites						-	-					-	-								
	100,447,419.62		100,447,419.62	5,362,199.04	· ·			105,809,618.66	878,569.98			-		878,569.98	36,602,610.54		36,602,610.54	4,750,330.41		41,352,940.95	63,578,107.73
Other Assets	87.068.414.33	(865.305.00)	86.203.109.33					86.203.109.33	16.648.274.52	(1.206.650.00)	13.939.450.00	-		15.441.624.52	5.012.198.12	188.500.00	5.200.698.12	661.108.44		5.861.806.56	64.899.678.25
Land	71.291.280.00	(2.750.305.00)					-	68.540.975.00	15,146,100.00	(1.206.650.00)	13.939.450.00	-	-	13,939,450.00			0,200,000.12	-	-	-	54.601.525.00
Buildings	15 777 134 33	1.885.000.00	17.662.134.33					17.662.134.33	1.502.174.52	(.,,	,			1.502.174.52	5.012.198.12	188 500 00	5 200 698 12	661 108 44		5.861.806.56	10.298.153.25
buildingo	10,111,104.00	1,000,000.00	11,002,104.00		-			11,002,104.00	1,002,114.02			-		1,002,114.02	0,012,100.12	100,000.00	0,200,000.12	001,100.44		0,001,000.00	10,200,100.20
Machinery and Equipment	3.773.385.57		3.773.385.57				53.396.34	3,719,989,23	-						2.849.641.08		2.849.641.08	300.701.02	52,934.31	3.097.407.79	622,581.44
Furniture and Office Equipment	3.482.416.85		3.482.416.85	1.040.00		-	44,159,34	3.439.297.51	-			-	-	-	2.676.906.19		2.676.906.19	276,793,16	43.817.98	2.909.881.37	529,416,14
Computer Equipment	5.076.125.33		5,076,125.33	29.279.11			392,574.96	4,712,829,48							3.571.666.71		3.571.666.71	471,290,28	390.103.11	3.652.853.88	1,059,975.60
Transport Assets	10.612.805.41		10.612.805.41				954 164 06	9 658 641 35							7 175 856 84		7 175 856 84	461.711.50	812.283.23	6.825.285.10	2.833.356.25
	22.944.733.15	-	22,944,733,15	30.319.11		-	1.444.294.69	21.530.757.57	-		-	-	-	-	16.274.070.83	-	16.274.070.83	1.510.495.95	1.299.138.63	16.485.428.15	5.045.329.43
Leases																					
Leased office equipment	1,702,124.95	-	1,702,124.95			-		1,702,124.95	-			-	-	-	1,038,296.29		1,038,296.29	567,374.98		1,605,671.28	96,453.67
Leased office vehicles	1,021,303.92	-	1,021,303.92			-	1,021,304.31	(0.39)	-			-	-	-	701,125.71	-	701,125.71	291,071.04	992,197.21	(0.46)	0.08
	2,723,428.87	-	2,723,428.87	-	-	-	1,021,304.31	1,702,124.56	-	-	-	-	-	-	1,739,422.00	-	1,739,422.00	858,446.02	992,197.21	1,605,670.82	96,453.75
Total	770,788,320.26	(865,305.00)	769,923,015.26	15,639,821.41			2,918,868.09	782,643,968.57	17,526,844.50	(1,206,650.00)	13,939,450.00	261,924.34	153,612.13	16,428,506.71	321,530,806.99	188,500.00	321,719,306.99	23,767,377.65	2,690,274.62	342,796,410.02	423,419,051.84



		2023	2022
2.3	Property, Plant and Equipment which is in the process of being constructed or developed:	R	R
	Infrastructure Assets	20,670,233	28,505,114
	Roads Electricity	4,078,613 16,591,620	6,977,452 21,527,663
	Water Supply Community Assets	3.711.174	1.490.826
	Total Property, Plant and Equipment under construction	24,381,407	29,995,941
		2023 R	2022 R
	The movements for the year can be reconciled as follows:		
	Balance at beainning of vear Expenditure during the year Assist unbunded during the year	29.995.941 2,332,318	39.288.403 15,609,502
	Assets unbundled during the year Impairment recognised during the year	(7,946,853)	(24,901,965)
	Balance at end of year	24,381,407	29,995,941
		2023	2022
2.4	Property, Plant and Equipment that is taking a significantly longer period of time to complete than expected:	R	R
	Infrastructure Assets		
	Roads Electricity	· ·	
	Water Supply	1	
	Community Assets Other Assets	:	
	Total	·	· ·
		2023	2022
2.5	Property, Plant and Equipment where construction or development has been halted:	R	R
	Infrastructure Assets	6,977,452	18,641,851
	Roads Sloom Water	6,977,452	6,977,452
	Electricity Water Supply		11,664,399
	Community Assets		
	Total The road project's are currently under investigation. The electricity project has been halted due to funding.	6.977.452	18.641.851
	nie toau projects ale currenny under investigation. The electricity project has been halled due to running.	2023	2022
2.6	Expenditure incurred to repair and maintain Property. Plant and Equipment:	R	R
2.0	Contracted Services	1.865.119	1.417.304
	Total Repairs and Maintenance	1,865,119	1,417,304
2.7	Assets piedoed as security:		
2.7	Leased Property, Plant and Equipment of R0 (2022 R96 454) is secured for leases as set out in note 2		
	No restrictions has been imposed on the title of Property, Plant and Equipment		
	но позначали водит провод он вод на обрану, таки ина соријанан	2023	2022
2.8	Third party payments received for losses incurred:	R R	R
2.0	Payments received (Excluding VAT)	398.991	145.699
2.9	Effect of changes in accounting estimates	2.024	2026
	2023 R	R 2.024	2025 R
	Effect on Property, plant and equipment		
	The Municipality has reassessed the useful lives and residual values of Property, plant and equipment. This resulted in change in depreciation charge, accumulated depreciation charge and the carrying value of Property, Plant and Equipment. The effect of the change for the current and future periods are disclosed on note 2.9		
	and an ourrying name of reporty, rains and Equipment. The smooth the entrings to the current and reads periods are displaced on nee 2.5	2023	2022
2.10	Contractual commitments for accusition of Property. Plant and Equipment:	R	R
2.13		,	
	Approved and contracted for: Infrastructure	1,733,653	9,706,108
	Total	1,733,653	9,706,108
		2023	2022
		2023 R	2022 R
	This expenditure will be financed from: Government Grants	1,733,653	9,706,108
	Total	1,733,653	9,706,108
		2023	2022
2.11	Impairment loss on Property, Plant and Equipment	R	R
	Impairment loss	(4,170,358)	336,906
	The impairment loss for the 2021/2022 financial vear relate to vandalismed occurred on electricity infrastructure.		
	Balance previously reported Reclassification - note 43.2		490,518
	Correction of error - note 43.1 Restated balance		(153,612) 336,906
2.12	Reversal of Impairment losses of Property. Plant and Equipment	2022	
2.12	Reversal of Impairment losses of Property. Plant and Equipment Reversal of Impairment losses on Property, Plant and Equipment recognised in statement of financial performance are as follows:	2023 R	
	Community Assets	878,570	
	Land Other Assets	2,013,300 1,502,175	
	Total Reversal of Impairment losses	4,394,045	



2022 R

6,605,265 11,075,824 (3,689,859) (780,700)

(213,981) 6.391.284 11,075,824 (3,903,840) (780,700) 2022 R

(1,321,117)

2022 R 13,280,000 2022 R

> 257,156 1,211,788 (954,632) -(118,859) (346,269) 346,269 138.296 865,519 (727,222)

2022 R

3,340,000 3,340,000 5,225,000 (1,885,000) 3,340,000

3,340,000 3.340.000

3.	INVESTMENT PROPERTY		2023 R
3.1	Net Carrying amount at 1 July		6,391,284
	Cost Accumulated Depreciation		11,075,824 (3,903,840)
	Accumulated Impairment Loss Transfers		(780,700)
	Additions		
	Disposals - Cost Disposals - Accumulated depreciation		
	Disposals - Accumulated impairment Depreciation for the year		(213,981)
	Net Carrving amount at 30 June Cost		6.177.304 11,075,824
	Accumulated Impairment Loss		(4,117,820) (780,700)
			2023
3.2	Revenue from Investment Property		R
	Revenue derived from the rental of Investment Property Various properties		1,305,505
	No expenditure were incurred regarding repairs and maintenance of investment property		
	There are no restrictions on the realisability of Investment Property or the remittance of revenue and proceeds of disposal. There are no assets pledged as security for liabilities.		
	There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or en	hancamente	
	Cost at implementation of GRAP 16 was determined by valuation roll of 1 July 2009. Impairment was calculated based on w	aluation roll of 1 July 2017.	2023
			R
	Estimate Fair Value of Investment Property at 30 June		13,280,000
	Fair value was determined by using the valuation roll of 1 July 2017. The fair value is disclosed as indicator if impairment is in the second se	relevant.	
4.	INTANGIBLE ASSETS		2023 R
	Computer System & Software		
4.1	Net Carrying amount at 1 July		138,296
	Cost Accumulated Amortisation		865,519 (727,222)
	Accumulated Impairment Loss		
	Additions Amortisation		1,073,711 (59,063)
	Cost - disposals Transfers		
	Amortisation written back on disposal Impairment Loss/ Reversal of Impairment Loss		
	Net Carrving amount at 30 June		1.152.944
	Cost Accumulated Amortisation		1,939,230 (786,285)
	Accumulated impairment Loss		(780,285)
4.2	Material Intangible Assets included in the carrying value:		
			Carrying Value
	Description	Remaining Amortisation Period	
	Water infrastructure software (SCADA)	1-4 years	1,107,823
	No intangible asset were assed having an indefinite useful life.		
	No expenditure were incurred with regards to research or development cost. There are no internally generated intangible assets at reporting date.		
	There are no intangible assets in process of being constructed or developed. There are no intangible assets whose title is restricted.		
	There are no intangible assets pledged as security for liabilities.		
	There are no contractual commitments for the acquisition of intangible assets.		
5.	HERITAGE ASSETS		2023 R
	Net Carrying amount at 1 July		3,340,000
	Cost		3,340,000
	Previously reported Less: Finance offices in daily use as office accommodation transferred to Property, Plant and Equipment		
	Restated balance		
	Accumulated Impairment Loss		
	Additions Disposals		:
	Transfers Impairment Loss/ Reversal of Impairment Loss		:
	Net Carrying amount at 30 June		3,340,000
	Cost Accumulated Impairment Loss		3.340.000
	Heritage assets relates to historical buildings.		

Accumuates impairment Loss Heritopa essert endre to historical buildings. There are no notaticitoris on the file and disposal of Heritage Assets. There are no notatical obligations is purchase, contacts of develop Heritage Assets. There are no Heritage Assets that are used by the maincipality for more than one purpose. No expenditure were incurred to repair and malatian heritage assets. Not expenditure were incurred to repair and malatian heritage assets.



#### BEAUFORT WEST MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023	

	2023 R	2022 R
NON-CURRENT RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Receivables with repay arrangements - At amortised cost (gross)	3,672,455	8,988,896
Less: Provision for Debt Impairment	(740,358)	(6,393,427)
Net Non-current receivables from exchange	2,932,096	2,595,469
Less: Current portion transferred to Receivables from Exchange Transactions - note 10	(902,343)	(1,745,232)
Total Non-Current Receivables from Exchange Transactions	2,029,753	850,237

ARRANGEMENTS

6.

Municipal account holders can make arrangements with the Municipality, agreeing to pay the outstanding accounts over a predetermined period at a fixed monthly instalment. When a monthly instalment is not paid, the account is transferred back to Trade receivables where it will be included in the calculation of Provision for Impairment.

	Reconciliation of provision for debt impairment	2023 R	2022 R
	Balance at beginning of year Contribution by provision Reversal of provision VAI on provision	6.393.427 740,358 (5,653,068)	5.446.386 947,041
		1.480.717	6.393.427
7.	NON-CURRENT RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS	2023 R	2022 R
	Housing Selling Schemes - At amortised cost Receivables with repay arrangements - At amortised cost	484 890,035	215,733 2,195,680
	Less: Provision for Debt Impairment	(143,249)	(1,490,246)
	Net Non-current receivables from exchange	747,269	921,167
	Less: Current portion transferred to Receivables from Non-Exchange Transactions - note 11	(251,951)	(659,551)
	Total Non-Current Receivables from Non-Exchange Transactions	495,318	261,616
	HOUSING SELLING SCHEME		

The outstanding outst ribles to prior years and is still collectable. General public were estilled to housing loans which attract interest at 13.5% per annum and which are repayable over a maintime period of 30 years. These loans are repayable in the year 2006. RARNACEMENTS

Municipal account holders can make arrangements with the Municipality, agreeing to pay the outstanding accounts over a predetermined period at a fixed monthly instalment. When a monthly instalment is not paid, the account is transferred back to Trade receivables where it will be included in the calculation of Provision for Impairment.

	Reconciliation of provision for debt impairment	2023 R	2022 R
	Reconclusion of provision for doot impairment Balance at beginning of year	R 1.490.246	R 1.253.838
	Contribution to provision	1,450,240	236,408
	Reversal of provision	(1,346,997)	
	VAT on provision	<u> </u>	
		143,249	1,490,246
		2023	2022
		R	R
8.	OPERATING LEASE ARRANGEMENTS		
8.1	The Municipality as Lessor		
	Operating Lease Asset (current)	66,417	56,736
		2023	2022
		2023 R	R 2022
	Reconciliation		
	Balance at the beginning of the year	56,736	144,083
	Movement during the year	9,681	(87,347)
	Balance at the end of the year	66,417	56,736
		2023	2022
		R	R
	At the Statement of Financial Position date, where the municipality acts as a lessor under operating leases, it will pay operating lease income as follows:		
	Up to 1 Year	643,998	343,630
	1 to 5 Years	1,515,251	908,636
	More than 5 Years	1,178,806	308,986
	Total Operating Lease Arrangements	3,338,055	1,561,253
	Beaufort West Municipality is leasing land to rate payers for periods of 2 to 99 years with various escalations per year.		

The leases are in respect of land being leased out for a period until 2030. The lease agreements do not include contigent rents.



		2023	2022
9.	INVENTORY	R	R
	Consumables and materials	4.279.609	3.379.776
	Water	211,320	39,885
	Total Inventory	4,490,929	3,419,661
	The municipality recognised only purification costs in respect of non-purchased purified water inventory.		
	No inventories were pledged as security for liabilities.		
		2023	2022
9.1	Inventories recognise as an expense during the year:	R	R
	Consumables and materials	295.833	983.277
	Materials and Supplies	4,429,960	3,371,212
	Water	·	· · ·
	Total	4,725,794	4,354,489
		2023	2022
9.2	Reversal of write down to Net realisable value	R	R
		171.435	
	Reversal of write down to Net realisable value. During the annual stock count at year-end adjustments were made to the net realisable value of inventory.	1/1,435	<u> </u>
		2023 R	2022 R
10.	RECEIVABLES FROM EXCHANGE TRANSACTIONS	ĸ	к
	Service Receivables		
	Electricity	11,063,660	9,824,520
	Water Property Rentals	29,171,481 3.085.132	33,270,808 2,259,331
	Waste Management	26,275,751	21,353,440
	Waste Water Management	42,684,715	36,029,602
	Total Service Receivables Less: Provision for Debl Impairment	112,280,738 (95,504,097)	102,737,701 (81,782,377)
	Net Service Receivables	16,776,641	20,955,324
	Other Arrears	30,129,169	27,886,251
	Total: Other receivables from exchange transactions (before provision)	30,129,169	27,886,251
	Less: Provision for Debt Impairment	(29,143,667)	(28,035,335)
	Total: Other receivables from exchange transactions (after provision)	985,502	(149,085)
	Total Net Receivables from Exchange Transactions	17,762,144	20,806,240
	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 consumer debtors are not performed in terms of GRAP 104 on initial recognition.		
	The fair value of receivables approximate their carrying value.		
	No debtors were pledged as security.		
		2023 R	2022 R
	Electricity: Ageing	n	n
	Current (0 - 30 days)	3.437.851	4.476.474
	31 - 60 Days	551,249	568,890
	61 - 90 Days + 90 Days	487,787 6,586,772	353,286 4,701,095
	Total	11,063,660	10,099,745
		2023	2022
		R	R
	Water: Ageing		

2,670,193 1,156,092 1,280,814 24,064,381 29.171.481 2023 R

> 108,019 145,635 79,976 2,751,503 3,085,132

6,363,967 1,409,365 1,149,121 24,419,416 33.341.870 2022 R

> 115,323 69,532 57,389 2,062,900 **2,305,144**

Current (0 - 30 days) 31 - 60 Days 61 - 90 Days + 90 Days Total

roperty Rentals: Agein

31 - 60 Days 61 - 90 Days + 90 Days

> AUDITOR-GENERAL SOUTH AFRICA 30 November 2023 Auditing to build public confidence

Waste Management: Ageing			2023 R	2022 R
Comment (0, 20 deces)			1 064 516	785 821
31 - 60 Days			729,383 709.251	531,331 505,245
+ 90 Days			23,772,601	19,529,216
Total			26,275,751	21,351,613
Waste Water Management: Ageing			2023 R	2022 R
Current (0 - 30 days)			1.871.078	1.665.341
31 - 60 Days 61 - 90 Days			1,174,869	924,920 860,351
61 - 90 Days + 90 Days			1,133,567 38,505,201	860,351 32,577,544
Total			42.684.715	36.028.155
			2023 R	2022 R
Other: Ageing				
Current (0 - 30 days) 31 - 60 Days			79,627 15.698	29,932 170,950
31 - 60 Days 61 - 90 Days + 90 Days			16,147 30.017.698	160,257 27,501,659
Total			30,129,169	27,862,798
			2023 R	2022 R
Intal: Ageing			ĸ	к
Current (0 - 30 days) 31 - 60 Days			9,231,284 3,772,926	13,436,857 3,674,988
61 - 90 Days			3,707,541	3,085,651
+ 90 Days Total			125,698,155	110,791,830 130,989,326
Summary of Debtors by Customer Classification			142,405,507	130,565,326
Summary or Deptors by Customer Classification				National and
	Other	Residential	Industrial/ Commercial	Provincial Government
30 June 2023				
Current (0 - 30 days)	115.691	7.375.057	1.765.438	689.116
Current (u - sú days) 31 - 60 Days 61 - 90 Days	48,478 67,809	3,252,053	192,603	279,792
61 - 90 Days + 90 Days	1,867,205	3,199,200	148,818 4,670,863	291,715 9,079,937
		109,366,133		
Sub-total	2 099 183	109,366,133	6 777 721	10,340,560
Less: Provision for Debt Impairment	2,099,183 (1,788,049)	123,192,443 (118,324,003)	6,777,721 (4,535,712)	10,340,560
	2 099 183	123 192 443	6 777 721	
Less: Provision for Debt Impairment	2,099,183 (1,788,049)	123,192,443 (118,324,003)	6,777,721 (4,535,712) 2.242.009	10,340,560 - 10.340.560 National and
Less: Provision for Debt Impairment Total debtors by customer classification	2,099,183 (1,788,049)	123,192,443 (118,324,003)	6,777,721 (4,535,712)	10,340,560 - 10.340.560
Less: Provision for Debt Impairment Total debtors by customer classification	2.089,183 (1.788,049) 311.135	123,192,443 (118,324,003) 4.868.440	6,777,721 (4,535,712) 2.242.009	10,340,560 
Less: Provision for Debt Impainment Total debtors by customer classification Summary of Debtors by Customer Classification 30 Jume 2022	2,099,183 (1,788,049) 311,136 <u>Other</u>	123,192,443 (118,324,003) 4.868.440 Residential	6,777,721 (4,535,712) 2.242.009 Industrial/ Commercial	10,340,560 - 10.340,560 National and Provincial Government
Less: Provision for Deb Impairment Total debtors by customer classification Summary of Debtors by Customer Classification 30 June 2022 Current (0, 20 days) 31: 60 Days	2,009,115 (1,788,049) 311,135 <u>Other</u> 40,573 40,553	123.192.443 (118.324.003) 4.868.440 Residential 9.517.953 2.810.073	6,777,721 (4,535,712) 2.242.009 Industrial/ Commercial 2.264,878 329,550	10,340,560 
Less: Provision for Debt Impairment Total debtors by customer classification Summary of Debtors by Customer Classification 30 June 2022 Current (0: 30 days) 31: 60 Days 61: 90 Days 61: 90 Days	2,009,113 (1,788,049) 311,135 Other 40,553 32,995 1,207,911	123,192,443 (118,324,003) 4.868.440 Residential 9.517,953 2.810,073 2.558,577 95,488,979	6,777,721 (4,536,712) 2.242.009 Industrial/ Commercial 2,264,878 322,550 145,023 4,237,054	10,340,560 
Lass:         Poxision for Debt Impaiment           Total debtors by customer classification           Summary of Debtors by Customer Classification           Do June 2022           Current (0 - 30 days)           0 - 30 days)           0 - 30 days)           + 80 Days           > 80-ball	2,096,183 (1,788,049) 311.138 0ther 49,553 12,2965 1,207,911 2,177,820	123,192,443 (118,324,003) 4.868,440 Residential 9.517,953 2.810,073 2.558,577 110,375,683	6,777,721 (4,535,712) 2.242.009 Industrial/ Commercial 2,284,878 329,550 145,023 4,287,054	10,340,560 10.340,560 National and Provincial Government 914,910 485,802 349,086
Less: Provision for Debt Impairment Total debtors by customer classification Summary of Debtors by Customer Classification 30 June 2022 Current (0: 30 days) 31: 60 Days 61: 90 Days 61: 90 Days	2,009,113 (1,788,049) 311,135 Other 40,553 32,995 1,207,911	123,192,443 (118,324,003) 4.868.440 Residential 9.517,953 2.810,073 2.558,577 95,488,979	6,777,721 (4,536,712) 2.242.009 Industrial/ Commercial 2,264,878 322,550 145,023 4,237,054	10,340,560 
Less: Provision for foels Impairment Total debtors by customer classification 30 June 2022 Current (0: of days) 11: 60 Days 61: 90 Days 540 - 50 Days 540 - 540 Days 540 -	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,555,712) 2,242,009 1,000,000,000 2,242,009 2,242,009 1,000,000 1,000,000 1,45,0000 1,45,0000 1,45,00000000000000000000000000000000000	10,340,560 National and Provincial Government 914,910 485,802 349,086 9,283,837 11,033,835 
Less: Provision for Debt Impairment Total debtors by customer classification 30 June 2022 Current (0 - 10 days) 31 - 60 Days 41 - 60 Days 540 - bals Ess: Provision for Debt Impairment	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2.242.009 Industrial/ Commercial 2.264,878 329,550 145,023 4,377,054 7,036,504 (4,249.990)	10,340,560 10.340,560 National and Provincial Government 914,910 485,802 349,086 9,283,837 11,033,837
Less: Povision for Det Impairment Total debtors by customer classification  Jo June 2022  Conner ((0-30 dops) 31: 00 Daps 40 D	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 Industrial/ Commercial 2,264,878 329,550 145,023 4,249,980 (4,249,980 2,278,816 2,222 R R 109,817,711	10.340.560 National and Provincial Government 914.910 485,802 345,086 9.838,837 11.033.835 2022 R 85,521,133
Less: Povision for Deck Impairment Total debtors by customer classification Summary of Debtors by Customer Classification 30 June 2022 Current (0 - 30 days) 31 - 60 Days 30 June 2022 Current (0 - 30 days) 31 - 60 Days 32 - 60 Days 32 - 60 Days 33 - 60 Days 34 - 60 Days 35 - 60	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 10,000 2,242,009 2,242,009 2,242,009 2,242,009 4,520,550 4,520,550 4,520,550 4,520,550 2,276,545 7,703,550 4,520,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,703,550 2,276,545 7,276,545 7,276,545 7,276,545 7,276,545 7,276,545 7,276,545 7,276,545 7,277,545 7,276,5457 7,277,5457 7,276,5457 7,276,5457 7,276,5457 7,276,5457 7,276,5457 7,276,5457 7,276,5457 7,276,5457 7,276,54577 7,276,54577 7,276,54577 7,276,545777 7,276,5457777 7,276,5457777777777777777777777777777777777	10,340,560 National and Provincial Government 914,510 9283,837 11,033,635 2022 R 5,241,333 5,444,380
Lase:         Povision for Debt Impairment           Total debtors by customer classification	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 industrial/ Commercial 2,264,878 235,550 145,023 4,327,054 7,208,504 (4,242,990) 2,278,515 2023 R 109,817,711 10,937,427 9,234,115 (6,71,32)	10.340.560 10.340.560 National and Provincial Government 014.510 45,802 340,006 9.838,837 11.033.635 2022 R 11.033.635 2022 R 5.527.133 5.44,380 2.4,433.612
Less: Povision for Det Impaiment Total debtors by customer classification  Summary of Debtors by Customer Classification  Jo June 2022  Conner ((0 - 30 drsp.) 31 - 60 Days - 50	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) <b>2,242.009</b> <b>Industrial/</b> <i>Commercial</i> <b>2,266.878</b> <b>305.550</b> <b>4,279.054</b> <b>4,289.090</b> <b>2,786.516</b> <b>2023</b> <b>R</b> <b>109.817.711</b> <b>0.939.427</b> <b>9,234.115</b> <b>(27.132)</b> <b>(740.58)</b>	10.340,680 10.340,680 National and Provincial Government 11.033,625 11.033,627 R 5.5221,133 5.640,388 2.643,240 8.5221,133 5.640,388 2.643,240,240 2.643,240,240 2.643,240,240 2.643,240,240 2.643,240,240,240 2.643,240,240,240,240,240,240,240,240,240,240
Lase:         Povision for Debt Impairment           Total debtors by customer classification	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 Industrial/ Commercial 2,264,878 2,325,550 145,023 4,267,054 7,705,504 4,42,449,960) 2,776,614 7,705,504 4,42,449,960) 2,776,614 7,705,504 145,023 R 109,917,711 9,393,4277 9,394,4277 9,4777 10,4777 10,4777 10,4777 10,4777 10,4777 10,47777 10,47777 10,47777 10,47777 10,47777 10,477777 10,477777 10,4777777777777777777777777777777777777	10.340,580 10.340,580 National and Provincial Government 11.033,656 2.043,580 2.043,080 2.045,080 2.045,080 2.045,080 2.045,080 2.0
Lease: Povision for Debt Impairment Total debtors by customer classification  Summary of Debtors by Customer Classification  Jo June 2022  Current (D. 100 days) 31 - 60 Days 490 Days	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) <b>2,242.009</b> <b>Industrial/</b> <i>Commercial</i> <b>2,266.878</b> <b>305.550</b> <b>4,279.054</b> <b>4,289.090</b> <b>2,786.516</b> <b>2023</b> <b>R</b> <b>109.817.711</b> <b>0.939.427</b> <b>9,234.115</b> <b>(27.132)</b> <b>(740.58)</b>	10.340,560 10.340,560 10.340,560 Provincial Overnment 11.033,357 11.033,577 11.035
Lass:     Povision for Debt Impairment       Total debtors by customer classification       Summary of Debtors by Customer Classification       10 June 2022       Corrent (0 - 30 days)       31 - 60 Days       32 - 50 Days       32 - 50 Days       32 - 50 Days       33 - 50 Days       34 - 50 Days       35 - 50 Days       35 - 50 Days       36 - 50 Days       36 - 50 Days       37 - 50 Days       38 - 50 Days       39 - 50 Days       30 - 50 Days       Sub-tabl       Ease:       Poolsion for Debt Impairment       Total debtors by customer classification       Reconciliation of Provision for Debt Impairment       Transfer form non-current portion       Submary of park       Transfer form non-current portion       Submary of park       Transfer form non-current portion       Balance at end of year       The bala amount of this provision consist of:	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 2,242,009 2,244,079 2,244,878 2,446,878 2,446,878 2,446,878 2,446,878 2,446,878 2,246,478 2,223 8 2,228,515 2,729,515 2,729,515,515,515 2,729,515,515,515,515,515,515,515,515,515,51	10.340,560 10.340,560 National and Provincial Government 914,510 9,333,527 11,033,455 9,333,527 11,033,455 9,233,527 11,033,455 9,233,527 11,033,455 9,235,527 13,033,455 14,033,455 14,033,455 14,035 14,055 14,0
Less: Povision for Debt Impairment Total debtors by customer classification  Summary of Debtors by Customer Classification  Jaure 2022  Ourse () - 31 days) 31: 80 days 490 Da	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 10,000 2,242,009 2,242,009 2,242,009 14,502 145,002 145,002 145,002 145,002 145,002 145,002 145,002 145,002 10,000 12,468,0000 12,468,0000 12,468,00000000000000000000000000000000000	10.340,560 10.340,560 National and Provincial Government 11.033,65 0.340,560 340,560
Lease: Porvision for Debt Impairment Total debtors by customer classification  Ja June 2022  Current (0 50 days) - 50 Days	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,555,712) 2,242,009 industrial/ Commercial 2,264,376 2,325,550 4,320,550 4,420,250 4,520,550 4,520,550 4,520,550 4,520,550 4,520,550 2,2786,515 2,2786,515 2,2786,515 2,2786,515 2,278,5	10.340,560 10.340,560 National and Provincial Government 9154,500 943,500 940
Lease: Porvision for Debt Impairment Total debtors by customer classification  Ja June 2022  Current (0 50 days) - 50 Days	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 2,242,009 2,242,009 2,255,00 4,522,550 4,525,550 4,525	10.340,560 10.340,560 National and Provincial Government 914,910 45,592 340,660 9,283,297 11.033,855 71.033,855 72.022 R 2022 R 2022 R 10.334,550 2022 R 10.334,550 2022 R 2022 R 2022 R 2022 R 2022 R 2022 R 2023 203 20
Less: Povision for Dek Impaiment Total debtors by customer classification Sommary of Debtors by Customer Classification  Jo June 2022 Current (0 - 50 days) 31 - 60 Days 450 D	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 Industrial/ Commercial 2,264,878 2,325,550 145,023 4,527,054 7,705,504 4,527,054 7,705,504 4,42,449,500 2,2786,515 2,923 R 109,917,711 9,937,714 9,937,937,937,937 9,937,937,937,937,937,937,937,937,937,93	10.340,560 10.340,560 National and Provincial Government 11.033,655 2022 R 11.033,655 2022 R 15.033,627 11.033,655 2022 R 15.033,627 11.033,655 2022 R 15.033,627 10.033,627 20.053,527 10.033,627 20.053,527 10.033,627 20.053,527 10.033,627 20.053,527 10.033,627 20.053,527 10.033,627 20.053,527 10.033,627 20.053,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.0553,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.05555,527 20.055555,527 20.055555,527 20.055555,527 20.055555,5275555,527 20.0555555,5275555555,527555555
Less: Povision for Dek Impaiment Total dektors by customer classification  Soumary of Dektors by Customer Classification  Ja June 2022  Current (0 - 50 days) 31 - 60 Days 450	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 2,242,009 2,242,009 2,244,009 2,264,878 2,355,550 145,023 4,297,054 7,708,504 4,523 8 7,708,504 4,242,49,900) 2,278,515 2023 R 109,817,711 0,937,271 2,374,607 2,328,2256 3,274,103 2,374,607 2,328,2256 3,274,103 2,324,108,607 124,447,763	10.340,560 10.340,560 National and Provincial Government 11.033,655 2022 R 11.033,655 2022 R 15.521,103 5.646,305 2.24,319 
Liss:     Povision for Dekt Impaiment       Total dektors by customer classification       Summary of Dektors by Customer Classification       30 June 2022       Correct (0::30 days)       31::60 Days       40::50 Days       50:00 Days       50:	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,230 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	0,777,721 (4,535,712) 2,242,009 Industrial/ Commercial 2,264,878 2,325,550 145,023 4,527,054 7,705,504 4,527,054 7,705,504 4,42,449,500 2,2786,515 2,923 R 109,917,711 9,937,714 9,937,937,937,937 9,937,937,937,937,937,937,937,937,937,93	10.340,860 10.340,860 National and Provincial Government 11.033,656 24,5502 340,086 0.233,877 11.033,655 2022 R 15.540,338 2.640,3
Lase:     Povision for Debt Impairment       Total debtors by customer classification       Summary of Debtors by Customer Classification       So June 2022       Correct (0 - 30 days)       31 - 60 Days       32 - 60 Days       32 - 60 Days       32 - 60 Days       33 - 60 Days       34 - 60 Days       35 - 60 Days       35 - 60 Days       36 - 60 Days       36 - 60 Days       38 - 60 Days       28 - 60 Days       Debtati       Data debtors to vocation for Debt Impairment       Total debtors to vocation for Debt Impairment       Balance at lenging of year       Totale to non-occurrent potion       Researd of provision       The fold amount of this provision consist of t       Victority Victority Debtors to Tobe Impairment on Receivables from exchange transactions       Production on accurrent potion       Researd of privition       The fold amount of this provision consist of t       Victority Victority Debtors to Tobe Impairment on Receivables from exchange transactions       Researd of privition to Debt Impairment on Receivables from exchange transactions	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 2,244,078 2,244,878 2,244,878 2,244,878 2,244,878 2,244,878 2,223 R 100,817,711 0,035,04 (4,249,990) 2,728,515 2,728,515 2,728,515 2,728,515 2,741,100 2,741,100 2,244,87,762 2,244,87,762 2,244,87,761 2,244,87,762 2,244,87,761 2,244,87,762 2,244,87,761 2,244,87,762 2,244,87,761 2,244,87,761 2,244,87,762 2,244,87,761 2,244,876 2,244,877 2,244,977 2,245,977 2,245,977 2,245,977 2,245,977 2,245,9777 2,245,9777 2,245,97777 2,245,977777 2,245,9777777777777777777777777777777777777	10.340,580 10.340,580 National and Provincial Government 11.033,655 2022 R 4.55,521,133 2022 R 4.55,551,133 2022 R 4.55,551,133 2022 R 4.55,551,133 2022 R 4.55,55,555 2022 R 4.55,555 2025 R 4.55,555 2025 R
Lass: Povision for Debt Impairment Table debtors by customer classification Summary of Debtors by Customer Classification 30 June 2022 31 - 60 Days 32 - 60 Days 33 - 60 Days 35 - 60 Days	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,550,660 Industrial/ Commercial 2:242.009 Industrial/ Commercial 2:266,876 2:266,876 2:266,876 2:266,876 2:276,517 1:00,517,111 0:033,427 1:00,527,411 0:033,427 1:00,527,411 0:032,4115 0:732,7172 0:732,7172 0:732,7172 0:732,7172 0:732,7175 0:732,7	10.340,580 10.340,580 National and Provincial Government 10.336,550 2002 200
Lass: Povision for Debt Impairment Tail debtors by customer classification  Joure 2022  Ourner (0 - 30 days) 1 - 60 Days 3 - 60 Days 4 - 00 Days 4 - 0	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,550,860 100,817,121 2,242,009 100,817,121 2,242,009 2,242,009 2,242,009 2,242,009 2,242,009 145,023 4,267,054 7,708,504 145,023 145,023 145,023 145,023 145,023 145,023 109,817,171 0,817,272 0,817,27	10.340,580 10.340,580 National and Provincial Government 11.033,055 20.25 8 11.033,055 20.25 8 11.033,055 20.25 8 12.033,057 13.033,057 14.033,055 20.25 8 14.033,057 15.041,027 10.041,027
Lass: Povision for Debt Impairment Tail debtors by customer classification  Joure 2022  Ourner (0 - 30 days) 1 - 60 Days 3 - 60 Days 4 - 00 Days 4 - 0	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,550,660 Industrial/ Commercial 2:242.009 Industrial/ Commercial 2:266,876 2:266,876 2:266,876 2:266,876 2:276,517 1:00,517,111 0:033,427 1:00,527,411 0:033,427 1:00,527,411 0:032,4115 0:732,7172 0:732,7172 0:732,7172 0:732,7172 0:732,7175 0:732,7	10.340,580 10.340,580 National and Provincial Government 10.336,550 2002 200
Late:::     Povision for Debt Impairment       Total debtors by customer classification       Summary of Debtors by Customer Classification       19 June 2022       Corrent (0 - 50 days)       11 - 60 Days       12 - 60 Days       12 - 60 Days       12 - 60 Days       12 - 60 Days       13 - 60 Days       14 - 60 Days       15 - 60 Days       15 - 60 Days       16 - 60 Days       17 - 60 Days       18 - 60 Days       18 - 60 Days       19 Days       19 Days       19 Days       10 Days       11 Days	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 2,242,009 2,244,009 2,264,876 3,255,550 4,352,550 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 1,244,7782 2,352,350 1,244,7782 2,352,350 1,244,7782 2,352,350 2,350,350,350 2,350,350,350,350 2,350,350,350,350,350,350,350,350,350,350	10.340,580 10.340,580 National and Provincial Government 11.033,035 11.033,035 11.033,035 2022 R 2023 2022 R 2023 2022 R 2023 2023 2022 R 2023 2023 2023 2023 2023 2023 2023 2023 R 203 203 203 203 203 203 203 203
Lase: Povision for Debt Impairment Tail debtors by customer classification Summary of Debtors by Customer Classification  J June 2022 Ourer ((0 - 30 down) 3 - 60 down) 4 - 00 pays 4 - 00	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,553,800 Industrial/ Commercial 2,242,009 1,242,009 2,242,009 2,242,009 2,242,009 2,2550 4,327,054 7,704,500 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,715 2,276,515 7,276 2,276,515 7,276 2,276,515 7,275 2,276,515 7,275 2,277,515 2,276,515 7,275 2,276,515 7,275 2,276,515 7,275 2,276,515 7,275 2,276,515 7,275 2,276,515 7,275 2,27	10.340,580 10.340,580 National and Providcal Government 11.033,035 11.033,035 11.033,035 11.033,035 2022 R 2023 2022 R 2022 R 2022 R 2023 2025 R 2025 20
Lease: Povision for Dekl Impairment Tail deklors by customer classification  Jo June 2022  Ourrent (0 - 100 app) 1 - 00 Dapp 1	2,006 115 (1,788,049) 311.135 0ther 40,553 2,2065 1,207,911 2,178,200 (1,00,0474)	123,192,443 (118,324,003) 4.868,440 Residential 9,517,953 2,856,577 95,488,979 110,375,583 (104,547,248)	6,777,721 (4,535,712) 2,242,009 2,242,009 2,244,009 2,264,876 3,255,550 4,352,550 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 4,352,350 1,244,7782 2,352,350 1,244,7782 2,352,350 1,244,7782 2,352,350 2,350,350,350 2,350,350,350,350 2,350,350,350,350,350,350,350,350,350,350	10.340,680 10.340,680 National and Provincial Government 11.033,636 11.033,635 11.033,635 11.033,635 11.033,635 11.033,635 11.033,635 11.033,635 11.033,635 11.033,635 10.034,045 2022 R 4.785,711 10.984,721 10.984,7

The provision for doubtful debts on receivables exists due to the possibility that not all debts will be recovered. Receivables were assessed individually and grouped together at the Statement of Financial Position date as financial assets with similar credit risk characteristics and collectively assessed for impairment.

Concentrations of credit tisk with respect to taske receivables are limited due to the municipality's large number of customers. The municipality's bistorical experience in collection of taske receivables fails within receivable and an enclosed advances. Due to these factors, management believes that no additional risk beyond amounts provided for collection icsses is interent in the municipality's taske enclosed.



				2023 R	2022 R
RECEI	ABLES FROM NON-EXCHANGE TRANSACTIONS				
Proper	Rates			38,559,451	32,961,168
Fines Other F	ceivables			297,910,583 11,604,240	260,515,285 10,471,595
				348,074,273	303,948,048
	Provision for Debt Impairment			(291.041.043)	(255.554.963)
Less: Total F	ceivables from non-exchange transactions			57,033,231	48,393,085
TOTAL	cervables non-non-exchange transactions			07,033,231	40,353,000
Statuto	y receivables included in receivables from non-exchange transactions				
Proper Other r	rates ceivables - property rates			38,559,451 11,604,240	32,961,168 10,471,595
Fines				297.910.583	260.515.285
				348.074.273	303.948.048
Finance	al assets included in receivables from non-exchange transactions				
Other r	ceivables			-	-
The fai	value of other receivables approximate their carrying value.				
Proper legislat	Rates are payable within 30 days. This credit period granted is considered to be consistent with the terms use on. Discounting of rates debtors are not performed in terms of GRAP 104 on initial recognition.	d in the public sector, through establis	hed practices and		
	ors were pledged as security				
				2023	2022
Dron	v Rates: Arceina			R	R
Curren	(0 - 30 days)			2,832,981	6,404,691
31 - 60 61 - 90				1,275,156 1,003,706	991,004 845,670
+ 90 D				33,447,608	29,968,653
Total				38.559.451	38.210.018
Other I	eceivables: Ageing				
Curren	(0 - 30 davs)			(698)	4.523
31 - 60				1,042	32,186
61 - 90 + 90 D				11.603.896	30,476 10,404,410
Total				11,604,240	10,471,595
Fines	anina				
31 - 60	(0 - 30 days) Javes			11,953,800 9,673,750	5,835,450 6,424,100
1 - 90	law				
+ 90 D				11,105,150	5,898,600
				265,177,883	242,357,135
					5,898,600 242,357,135 260,515,285
Summ				265,177,883 297,910,583	242,357,135 260,515,285 National and
Summ	e de la constante de			265,177,883 297,910,583	242,357,135 260,515,285 National and Provincial
	y of Debtors by Customer Classification	<u>Other</u>	Residential	265,177,883 297,910,583	242,357,135 260,515,285 National and
30 Jun	ys of Debtors by Customer Classification	<u>Other</u>	<u>Residential</u>	265,177,883 297,910,583	242,357,135 260,515,285 National and Provincial
10 Jun	y of Debtors by Customer Classification	12,247,537	1,589,169	265,177,883 297,910,683 Industrial/ Commercial	242,357,135 260,515,285 National and Provincial Government 225,652
<b>30 Jun</b> Curren 31 - 60	y of Deblors by Customer Classification 2023 0-30 days) John	12,247,537 9,801,308	1,589,169 727,205	265,177.883 297,910,583 Industrial/ Commercial 723,723 182,619	242,357,135 260,515,285 National and Provincial Government 225,652 238,817
30 Jun Curren 31 - 60 61 - 90	y of Debtors by Customer Classification 2023 0 - 30 days ) Эхра Эхра	12,247,537	1,589,169	265,177,883 297,910,683 Industrial/ Commercial	242,357,135 260,515,285 National and Provincial Government 225,652
30 Jun Curren 31 - 60 61 - 90 + 90 D	rs Y of Debtors by Customer Classification 0 - 30 days) 0 - 30 days) 39g rs	12,247,537 9,801,308 11,227,707	1,589,169 727,205 639,655	265,177,883 297,910,883 Industrial/ Commercial 723,723 182,619 134,856	242,357,135 260,515,285 National and Provincial Government 225,862 238,817 106,839
30 Jun Curren 31 - 60 61 - 90 + 90 D Sub-tol	rs Y of Debtors by Customer Classification 0 - 30 days) 0 - 30 days) 39g rs	12,247,537 9,801,308 11,227,707 281,990,639	1,589,169 727,205 639,655 21,015,827	265,177,883 297,910,883 Industrial/ Commercial 723,723 182,619 134,856 4,001,534	242,357,135 260,515,285 National and Provincial Government 225,852 238,817 106,639 3,221,387
30 Jun Curren 31 - 60 61 - 90 + 90 D Sub-tol Less:	y of Debtors by Customer Classification 2023 0-30 days) Jays re I	12,247,537 9,801,308 11,227,707 281,990,639 315,267,191	1,589,169 727,205 639,655 21,015,827 23,971,856	265,177,883 297,910,683 Industrial/ Commercial 723,723 182,619 134,856 4,001,534 5,042,732	242,357,135 260,515,285 National and Provincial Government 225,852 238,817 106,639 3,221,387
30 Jun Curren 31 - 60 61 - 90 + 90 D Sub-to Less: Total d	rs y of Debtors by Customer Classification 2023 0 - 30 days) 2039 2049 2	12,247,537 9,801,308 11,227,707 281,990,839 315,267,191 (269,435,498)	1,589,169 727,205 639,655 21,015,827 23,971,856 (17,710,992)	265,177,883 297,910,683 Industrial/ Commercial 723,723 182,619 134,656 4,001,534 5,042,732 (3,894,552)	242,357,135 280,515,285 National and Provincial Government 225,652 238,817 106,639 3,221,35 3,782,495
30 Jun Curren 31 - 60 61 - 90 + 90 D Sub-to Less: Total d	rs y of Debtors by Customer Classification 2023 0 - 30 days) 0 pr 1 Provision for Debt Impairment bitors by customer classification	12,247,537 9,801,308 11,227,707 281,990,839 315,267,191 (269,435,498)	1,589,169 727,205 639,655 21,015,827 23,971,856 (17,710,992)	265,177,883 297,916,883 Industrial/ Commercial 723,723 182,619 134,856 4,001,534 5,042,732 (3,894,552) 1,146,199	242.357.155 260.515.285 Provincial Government 225.652 238.817 106.639 3.221.387 3.792.495 3.792.495 National and
30 Jun Curren 31 - 60 61 - 90 + 90 D Sub-tol Less: Total d	rs y of Debtors by Customer Classification 2023 0 - 30 days) 0 pr 1 Provision for Debt Impairment bitors by customer classification	12,247,537 3,801,308 11,227,707 281,990,656 315,527,191 (284,455,493) 45,831,693	1,589,169 727,205 639,655 21,015,827 23,971,856 (17,710,992) <b>6,260,863</b>	265,177,883 297,916,883 Industrial/ Commercial 723,723 162,619 163,619 164,61916 164,619 164,619 164,61916 164,619 164,619 164,61916 164,619 164,61916 164,619 164,61916	242,367,135 260,515,285 National and Provincial Government 2255,852 238,817 102,387 3,782,495 3,792,495 National and Provincial
30 Jun Curren 31 - 60 61 - 90 H 90 D Sub-tol Less: Total d Summ	rs y of Debtors by Customer Classification 2023 0 - 30 days) Jaya rs 1 Provision for Debt Impairment btors by customer Classification y of Debtors by Customer Classification	12,247,537 9,801,308 11,227,707 281,990,839 315,267,191 (269,435,498)	1,589,169 727,205 639,655 21,015,827 23,971,856 (17,710,992)	265,177,883 297,916,883 Industrial/ Commercial 723,723 182,619 134,856 4,001,534 5,042,732 (3,894,552) 1,146,199	242,357,155 260,515,285 Provincial Government 225,652 238,817 106,837 106,937
30 Jun Curren 31 - 60 61 - 90 H 90 D Sub-tol Less: Total d Summ	rs y of Debtors by Customer Classification 2023 0 - 30 days) Jaya rs 1 Provision for Debt Impairment btors by customer Classification y of Debtors by Customer Classification	12,247,537 3,801,308 11,227,707 281,990,656 315,527,191 (284,455,493) 45,831,693	1,589,169 727,205 639,655 21,015,827 23,971,856 (17,710,992) <b>6,260,863</b>	265,177,883 297,916,883 Industrial/ Commercial 723,723 162,619 163,619 164,61916 164,619 164,619 164,61916 164,619 164,619 164,61916 164,619 164,61916 164,619 164,61916	242,367,135 260,515,285 National and Provincial Government 2255,852 238,817 102,387 3,782,495 3,792,495 National and Provincial
30 Jun Curren 31 - 60 61 - 90 D. Sub-tol Less: Total d Summ 30 Jun Curren	rs y of Debtors by Customer Classification 2023 0 - 30 days) 1 Provision for Debt Impairment 2027 2022 0 - 30 days)	12.247.557 18.01.308 24.1900.059 315.207.101 (28.455.488) 46.831.693 <u>Other</u> 9.738.710	1.589,169 727,205 639,655 21,015,827 23,971,856 (17,710,982) 6,260,863 Residential	265,177,883 297,916,893 Industrial/ Commercial 723,723 182,619 434,854 5,002,722 (3,284,552) 1,144,189 Industrial/ Commercial Commercial	242.357.155 260.515.285 Provincial Government 225.652 238.817 106.039 3.271.295 3.792.495 3.792.495 3.792.495 3.792.495 R National and Provincial Government R 198.624
30 Jun Curren 31 - 60 61 - 90 D. Sub-tol Less: Total d Summ 30 Jun Curren 31 - 60	y of Debtors by Customer Classification 2023 (0. 30 days) 2039 74 Provision for Debt Impairment btors by customer classification 2022 2022 2039 (0. 30 days) 2039	12,247,537 9,801,308 11,227,707 28,1980,539 313,527,191 (28,458,49) 45,831,693 <u>Other</u> 9,738,710 6,525,857	1,589,189 727,205 639,855 21,015,827 23,971,885 (17,710,992) 6,260,863 Residential 1,889,202 661,466	265,177,883 297,916,893 Industrial/ Commercial 722,723 723,723 723,723 723,723 723,723 723,723 724,724 724,723 724,724,724 724,724,724 724,724 724,724,724 724,724,724,724,724 724,724,724,724,724,724,724,724,724,724,	242.357.15 260.515.285 200.515.285 200.515.285 200.505 220.505 200.50
30 Jun Curren 31 - 60 61 - 90 D. Sub-tol Less: Total d Summ 30 Jun Curren 31 - 60	y of Debtors by Customer Classification 2023 030 days) 203 1 Provision for Debt Impairment btors by customer classification 2022 030 days) 203 202	12.247.557 18.01.300 24.1900.059 315.207.101 (28.455.489) 46.831.693 <u>Other</u> 9.738.710	1.589,169 727,205 639,655 21,015,827 23,971,856 (17,710,982) 6,260,863 Residential	265,177,883 297,916,893 Industrial/ Commercial 723,723 182,619 434,854 5,002,722 (3,284,552) 1,144,189 Industrial/ Commercial Commercial	242.357.15 260.515.285 National and Provincial Government 225.652 238.817 106.639 3.271.245 3.782.495 3.782.495 3.782.495 R National and Provincial Government R 108.624
30 Jun Curren 31 - 60 61 - 90 Sub-tol Less: Total d Summs 30 Jun Curren 31 - 60 Sub-tol	rs v of Debtors by Customer Classification  2023  030 days)  203  rs  Provision for Debt Impairment  btors by customer classification  v of Debtors by Customer Classification  2020  030 days)  203  204  205  205  205  205  205  205  205	12,247,537 9,801,308 11,227,707 249,587,409 (259,455,409) 46,831,693 Other 9,738,710 6,555,557 6,555,557 263,556,089 275,507,580	1.589,169 727,205 6.39,655 21,015,827 23,971,856 (17,710,992) 6.260,863 Residential 1.889,202 661,466 579,774 19,988,170 19,988,612	265,177,883 297,916,883 Industrial/ Commercial 723,723 736,019 154,865 4,001,554 5,042,732 (,349,4552) 1,146,189 048,529 048,529 047,750 048,129 047,757 0,683,332	242.357.15 260.515.285 200.515.285 200.515.285 200.505 220.505 2.20.505
30 Jun Curren 31 - 60 61 - 90 D. Sub-tol Less: Total d Summs 30 Jun Curren 61 - 90 + 90 D. Sub-tol Summs	rs y of Debtors by Customer Classification 2023 0 - 30 days) provided for Debt Impairment bfors by customer Classification 2022 0 - 30 days) provided for Debt Impairment 2025 0 - 30 days) provided for Debt Impairment 2026 0 - 30 days) provided for Debt Impairment 2027 0 - 30 days) provided for Debt Impairment 2027 2028	12.247,557 18.01,308 261906,559 315.207,101 (269,455,489) 48.831,833 <u>Other</u> 9,738,710 6.555,557 22,325,089	1.580.169 727.205 639.855 21.015.827 23.971.856 (17.710.592) 6.260.863 Residential 1.880.202 61.466 579.774 15.886.774	265.177.883 287.916.893 Industrial/ Commercial 723.723 182.619 434.850 5.042.732 (0.894.552) 1.144.180 Industrial/ Commercial	242.357,155 266.516,285 266.516,285 266.516,285 Provincial Government 225,652 238,477 3,782,495 3,782,495 National and Provincial Government R 108,624 62,151,285 108,624 108,625 108,625 108,624 108,6



	2023	2022
	2023 R	2022 R
Reconciliation of Provision for Debt Impairment		
Balance at beginning of year	255.554.963	232.898.137
Transfer from non-current portion	1,490,246	1,253,838
Contribution to provision	33,610,241	22,023,040
VAT contributions to provision Reversal of provision	528,842	870,194
reversal of provision Transfer to non-current portion	(143.249)	(1,490,246)
Balance at end of year	291.041.043	255.554.963
	2023	2022
	2023 R	2022 R
The total amount of this provision consist of:		
Property Rates	39.473.518	35.351.254
Fines	251,567,524	220,203,708
Total Provision for Debt Impairment	291,041,043	255,554,963
	2023	2022
	R	R
Ageing of amounts past due but not impaired.		
1 month past due	1,374,218	934,635
2+ months past due	40,872,930	35,213,786
	42,247,149	36,148,421
	2023	2022
	R	R
Ageing of amounts past due and impaired		
1 month past due	9.575.730	6.512.655
2+ months past due	281,465,313	249,042,307
	291,041,043	255,554,963

The provision for doubtful debts on receivables exists due to the possibility that not all debts will be recovered. Receivables were assessed individually and grouped logether at the Statement of Financial Position date as financial assets with similar credit risk characteristics and collectively assessed for impairment.

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

The outstanding fine receivable balance at year end is reduced to its recoverable amount by recognising a provision for impairment against the receivable raised. This is considered to be a subsequent event. The provision for impairment is based on current and past collection rates applicable to lines.

	a subsequence even. The profilement is prace on carrier and part concerner rates appreaded to mice.		
12.	CASH AND CASH EQUIVALENTS	2023 R	2022 R
12.1	Cash and Cash Equivalents		
	Current Accounts	2.524.653	2.932.049
	Call Deposits and Investments	12,318,108	13,437,213
	Cash On-hand	17.032	16.619
	Total Cash and Cash Equivalents	14,859,793	16,385,881
	Cash and cash equivalents comprise cash held and short term deposits. The carrying amount of these assets approximates their fair value.		
	Call Investment Deposits to an amount of R12,318,108 (2022: R13,437,213) are held to fund Unspent Conditional Grants		
	An approved bank overdraft of R5 000 0000 exists at Nedbank and the Municipality has a facility of R500 000 for Fleet Cards at Nedbank on 30 June 2023.		
		2023 R	2022 R
	The municipality has the following bank accounts:	ĸ	ĸ
	Beaufort West Nedbank - Account Number 10 7428 0318 (Primary Account):	2.010.264	2.821.384
	ABSA Bank -Account Number 409 410 8341	514,389	110,665
		2,524,653	2,932,049
		2023	2022
		R	R
	Call Deposits and Investments		
	Investec	1,196,025	895,257
	ABSA	4,112,946	
	Standard Bank Nethank	6,177,126 832.012	7,470,625
	Nedbank		5,071,332
	Details of current accounts are as follow:	12,318,110	13,437,214
	Letails of current accounts are as follow:	2023	2022
		2023 R	2022 R
	Resultart West Nedhank - Account Number 10 7428 0218 (Drimary Account)		R.

2.821.384 2,010,264 2.643.186 1,888,046 (14.503.524) 2,821,384 (14.503.524) 2,643,186

Beaufort West Nedbank - Account Number 10 7428 0318 (Primary Account): Cash book balance at beginning of year Cash book balance at end of year Bank statement balance at beginning of year Nedbank-Account Number 10 7428 0318 Bank statement balance at end of year Nedbank-Account Number 10 7428 0318



		2023 R	2022 R
	Bank statement balance ABSA-Account Number 409 410 8341 Cash book balance at beginning of year Cash book balance at nd of year	110,665 514,389	52,428 110,665
	Bank statement balance at beginning of year ABSA-Account Number 409 410 8341 Bank statement balance at end of year ABSA-Account Number 409 410 8341	77,340 241,925	73,694 77,340
	Details of call deposits and investment accounts are as follow:	2023 R	2022 R
	Investec		
	Cash book balance at beginning of year Cash book balance at end of year	896,257 1,196,025	40,521 895,257
	Bank statement balance at beginning of year Bank statement balance at end of year	895,257	40,521 895,257
		2023 R	2022 R
	Absa Cash book balance at beginning of year Cash book balance at end of year	4,112,946	1.133.272
	Bank statement balance at beginning of year		1,133,272
	Bank statement balance at end of year	4,112,946	
		2023 R	2022 R
	Standard bank Cash book balance at beginning of year Cash book balance at end of year	7,470,625 6,177,128	4,838,902 7,470,625
	Bank statement balance at beginning of year Bank statement balance at end of year	7,470,625	4,838,902 7.470,625
	bank statement balance at eno or year		
		2023 R	2022 R
	Nedbank Cash book balance at beginning of year Cash book balance at end of year	5,071,332 832,012	144,035 5,071,332
	Bank statement balance at beginning of year Bank statement balance at end of year	5,071,332 832,012	144,035 5,071,332
		2023 R	2022 R
13.	LONG-TERM BORROWINGS		
	Annuity Loans - note 13.1 Capitalised Lease Liability note 13.2	4,522,921	5,194,005 88,080
		4,522,921	5,282,085
	Less: Current Portion transferred to Current Liabilities	(734,141)	(759,166)
	Annuity Loans Capitalised Lease Liability	(734,141)	(671,086) (88,080)
		3,788,779	4,522,919
	Total Long-term Borrowings	3,788,779	4,522,919
	Annuity loans at amortised cost is calculated at 8.75%-10.90% interest rule, with last maturity date of 31 December 2029. Refer to Appendix A for descriptions, maturit interest rules of structured loans and finance. No contingent rents are payable.	ty dates and effective	

Capitalised lease liability at amortised cost is calculated at 10.25%-10.5% interest rate, with the last maturity date of 31th July 2022. Refer to Appendix A for descriptions, maturity dates and effective interest rates of structured loans and linance. The loans are unsecured. No conlingent rents are payable.

13.1 The obligations under annuity loans are scheduled below:

Amounte payable under annuity loans: Payable within one year Payable within too lo my years Payable after five years TOTAL Less: Future finance obligations Present value of annuity loans obligations

13.2 The obligations under capitalised lease liability are scheduled below:

Amounts payable under finance leases: Payable within one year Payable within two to five years Payable after five years

Less: Future finance obligations
Present value of capitalised lease obligations

2022 R				
R R Minimum annuity payments				
1,194,871 4,040,057 2,247,702 7.482.629				
(2,288,621) 5.194.007				
2022 R				
R num yments				
89,850 - -				
89,850 (1,770)				
88.080				



NON-CURRENT PRO	VISIONS			2023 R	2022 R
Provision for Rehabilita	ation of Landfill-sites			16,512,347	14,659,32
Total Non-current Pro	ovisions			16,512,347	14,659,32
				2023	2022
Landfill Sites				R	R
Balance 1 July				14,659,321	14,216,16
Increase due to re-me Unwinding of discount				244,671 1,608,355	(941,20 1,384,36
Expenditure for the year					
Total provision 30 Ju Less: Tr	ne ansfer of Current Portion to Current Provisions - Note 17			16,512,346	14,659,3
Balance 30 June	ansier of Carlent Polition to Carlent Provisions - Note 17			16,512,346	14,659,3
The estimated rehabili	tation costs for each of the existing sites are based on the current rates for construction costs. The ass	umptions used are as follows:			
	-	Beaufort West	Nelspoort	Murravsburg	Merweville
Licence type Preliminary and Gener	al (Pand)	G:C:B- 3.409.801	G:C:B- 606 711	G:C:B- 1.069.299	G:C: 447.6
Site Clearance and Pr	eparation (R2.95/m²)	66,295	9,074	18,292	7,3
Storm Water Control M Capping (Rand)	Measures (Rand)	2,256,084 18,503,543	1,115,762 2,299,159	1,348,683	701,1
Leachate Managemen	t (Rand)				
Fencing (Rand)		701,362 12,838	395,834 12,838	452,187 372,633	246,4 12,8
Discount Rate used				2023 %	2022 %
Beaufort West				12.313%	11.
Merweville				12.295%	11.
				0.4549/	
Murraysburg Nelspoort The discount rate user	I to calculate the present value of the rotabilitation costs at each reporting period is based on a calcul inflation target range (CPI) of the South African Reserve Bank of between 3% to 6%.	ated risk free rate as determined by the mu	nicipality. This rate	9.454% 12.314%	9.2
Murraysburg Nelspoort The discount rate used used is also within the In terms of the licencin lives. Provision has been ma	I to calculate the present value of the rotabilitation costs at each reporting period is based on a calcul inflation target range (CPI) of the South African Reserve Bank of between 3% to 6%. g of the landfill-sites, the municipality will incur licensing and rehabilitation costs of R16 512 346 (20 ade for the net present value of the future cost, using the government bond rate that is regarded as a rit	22 R14 659 321) to restore the sites at the	end of their useful	9.454%	9.2
Murraysburg Nelspoot The discount rate used used is also within the In terms of the licencin lives.	inflation target range (CPI) of the South African Reserve Bank of between 3% to 6%. ng of the landfill-sites, the municipality will incur licensing and rehabilitation costs of R16 512 346 (20	22 R14 659 321) to restore the sites at the	end of their useful	9.454%	9.2
Murrayeburg Nelspoort The discourt rate used used is also within the In terms of the licencii lines. Provision has been ma 2022 to June 2023. Other assumptions:	inflation target range (CPI) of the South African Reserve Bank of between 3% to 6%. ng of the landfill-sites, the municipality will incur licensing and rehabilitation costs of R16 512 346 (20	22 R14 659 321) to restore the siles at the sk-free rate and the average Consumer Pric Beaufort West	end of their useful e Index from June Nelspoort	9.454% 12.314% Murravsbura	9.2 11.6 Merweville
Murraysburg Nelspoort The discount rate used used is also within the In terms of the licencia lines. Provision has been m 2022 to June 2023. Other assumptions: Area (m <sup>2</sup> )	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 6%. og of the landfill-litter, the municipality will incur licensing and rehabilitation costs of R16 512 348 (20 side for the net present value of the future cost, using the government bond rate that is regarded as a ri	22 R14 659 321) to restore the sites at the sk-thee rate and the average Consumer Pric Beaufort West 49,474	end of their useful e Index from June Nelspoort 6,772	9.454% 12.314% Murravsburg 13.851	9.3 11.6 Merweville 5.5
Murraysburg Nelspoort The discount rate used used is also within the In terms of the licencia lines. Provision has been m 2022 to June 2023. Other assumptions: Area (m <sup>2</sup> )	Inflation target raining (CPI) of the South African Reserve Bark of between 3% to 0%. Ing of the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 def or the net present value of the future cost, using the government bond rate that is regarded as a ris sation (Closure Licence) (Rand)	22 R14 659 321) to restore the siles at the sk-free rate and the average Consumer Pric Beaufort West	end of their useful e Index from June Nelspoort	9.454% 12.314% Murravsbura	9.2 11.4 Merweville 5.5. 441.
Murayaburg Netspoort The discount rate uses used is also within the In terms of the licencii lives. Provision has been my 2022 to June 2023. Other assumptions: Area (m <sup>2</sup> ) Environmental Authori Technical ROD (Rand)	Inflation target range (CP) of the South African Reserve Bark of between 3 % to 0 %. ag of the landfill-lates, the municipality will incur licensing and rehabilitation costs of R16 512 348 (20 ade for the net present value of the future cost, using the government bond rate that is regarded as a ri- station (Closure Licence) (Rand) Inflation (Closure Licence) (Rand)	22 R14 659 321) to restore the sites at the ik-fee rate and the average Consumer Pric Beaufort West 49,974 41,773 22,300 199,418	end of their useful e Index from June Nelspoort 6,772 441,773 223,900 176,762	9.454% 12.314% Murravsbura 13.851 441,773 223.900 197.905	9. 11. Merweville 5. 441. 223. 158.
Murrayabung Nelspoort The discount rate uses used is also within the In terms of the licencit lives. Provision has been m 2022 to June 2023. Other assumptions: Area (m) Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit Environmental Authorit	Inflation barget range (CPI) of the South African Reserve Bark of between 3% to 6%. g of the landfill-like, the municipality will incur licensing and rehabilitation costs of R16 512 346 (20 ade for the net present value of the future cost, using the government bond rate that is regarded as a ri sation (Closure Licence) (Rand) Innihring Barcholes with lockable caps (includes drilling contractor site establishment) (Rand)	22 R14 859 321) to restore the siles at the sk-fee rate and the average Consumer Pric Beaufort West 49,474 41,773 223,800 199,418 147,200	end of their useful e Index from June Nelsocort 6,772 441,773 223,900 176,762 146,515	9.454% 12.314% Murravsbura 13.851 441,773 222.900 197,905 140,000	9. 11. Merweville 5. 441. 223. 156. 148.
Murrayeburg Netspoort The discount rate uses used is also within the interns of the licenci lives. Provision has been m 2022 to June 2023. Other assumptions: Area (m <sup>*</sup> ) Environmental Authori Technical ROD Rate Landscase Architeck Water use licence (RR	Inflation bargert rainge (CPI) of the South African Reserve Bark of between 3% to 0%. ag of the landfill-likes, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit aston (Closure Licence) (Rand) including Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) mon	22 R14 859 321) to restore the sites at the ak-lete rate and the average Consumer Pic Beaufort West 40 877 223 300 196 412 723 18 72 00 198 19 7200 198 19 7200 198 19 7200	end of their useful e Index from June <b>Nelsocort</b> 6,772 441,773 223,900 176,762 146,515 38,000	9,45% 12,314% Murravsburg 13,651 441,773 442,900 197,905 146,000 38,000	9. 11. Merweville 5. 441, 223. 156, 148, 38,
Murrayeburg Nelssport The discount rate used used is also within the lines. Provision has been mi 2022 to June 2023. Other assumptions: Area (m <sup>2</sup> ) Environmental Außhand Install Groundwater Mi Woldcarge Aufhless Woldcarge Aufhless	Inflation target rainge (CPI) of the South African Reserve Bark of between 3 % to 0 %. ag of the landfill-sites, the municipality will incur licensing and rehabilitation costs of R16 512 348 (20 ade for the net present value of the future cost, using the government bond rate that is regarded as a ri- sation (Closure Licence) (Rand) unitaring Borehules with lockable caps (includes drilling contractor site establishment) (Rand) (Rand)	22 R14 669 321) to restore the sites at the siteⅇ rate and the average Consumer Price Beaufort West 49,474 41,773 23,3900 199,418 147,2000 31,2007	end of their useful e Index from June Nelsocort 6,772 441,773 223.900 176,762 166,515 38,000 7,500	9.45% 12.314% Murravebure 13.651 441.773 223.900 107.905 19.000 7.500	9. 11. Merweville 5. 441. 223. 158. 148. 38. 38. 7.
Murrayeburg Nelspoort The discount rate uses used is also within the In terms of the licenci lives. Provision has been m 2022 to June 2023. Other assumptions: Area (m <sup>*</sup> ) Environmental Authori Technical ROD Rand Landscrape Achibeck Water use income file	Inflation barget rainge (CPI) of the South African Reserve Bark of between 3% to 0%. org of the landfill-lakes, the municipality will incur licensing and rehabilitation costs of R16 512 348 (20 side for the net present value of the future cost, using the government bond rate that is regarded as a ri astion (Closure Licence) (Rand) unitaring Boretheles with lockable caps (includes drilling contractor site establishment) (Rand) (Rand) (Rand)	22 R14 859 321) to restore the sites at the ak-lete rate and the average Consumer Pic Beaufort West 40 877 223 300 196 412 723 18 72 00 198 19 7200 198 19 7200 198 19 7200	end of their useful e Index from June <b>Nelsocort</b> 6,772 441,773 223,900 176,762 146,515 38,000	9,45% 12,314% Murravsburg 13,651 441,773 442,900 197,905 146,000 38,000	9. 11. Merweville 5. 441. 223. 158. 158. 38. 38. 32. 32.
Murraysburg Nelsport The discount rate user used is also within the Interns of the licencial lives. Providion hat been mi 2022 to June 2023. Other assumptions: Other assumptions: Area (m <sup>2</sup> ) Environmental Authori Technical ROD Rand Install Groundwater Water use licence (Ray Continencies (Rand) Continencies (Rand) Continencies (Rand)	Inflation target range (CPI) of the South African Reserve Bark of teeleveen <sup>2</sup> 3% to 0%. ag of the landfill-sites, the municipality will incut licensing and rehabilitation costs of R16 512 346 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a ri astion (Closure Licence) (Rand) - inflating Boreholes with lockable caps (includes drilling contractor sile establishment) (Rand) (Rand) mark Teeps Representative) (Rand)	22 R14 650 321) to restore the sites at the site set and the average Consumer Price Beaufort West 49,474 41,773 23,300 199,418 147,200 17,337 2,444,902 2,244,902 2,244,902 2,244,902 2,244,902 2,247,910 1,012 2,244,902 2,247,910 1,012 1	end of their useful e Index from June Netsboort 6,772 441,773 223,900 176,762 146,515 38,000 7,500 433,938 565,518 175,528	9.45% 12.314% 13.651 441.773 223.800 197.905 197.905 7.500 7.500 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.502 7.501 7.500 7.5017 7.5017.501 7.5017 7.5017 7.500	9 11 Merweville 5 441 223 148 148 34 7 7 7 227 441 155
Marrayburg Metersport The discount rate uses used a sub within them is a sub-within them in the sub-within the meterspondent of the list meterspondent of the sub- spondent sub-spondent Control of the sub- spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent sub-spondent sub-spondent sub-spondent sub- spondent sub-spondent	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 859 921) to restore the siles at the ak-like rate and the average Consumer Price Beaufort West 48,773 223,890 196,418 38,000 17,387 2,484,992 2,879,810 29,855	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9.45% 12.314% <b>Murravsburg</b> 13.651 441.773 223.900 197.000 9.000 9.000 9.762.419 1.022.314 2.252.14 2.	9. 11. Merweville 5. 441, 223. 148, 148, 148, 148, 148, 148, 148, 148,
Margaburg Netspoort Les des court aré uses uses auxient de la court de la court de la court de la court de la court de la court de la cour	Inflation target range (CPI) of the South African Reserve Bark of teeleveen <sup>2</sup> 3% to 0%. ag of the landfill-sites, the municipality will incut licensing and rehabilitation costs of R16 512 346 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a ri astion (Closure Licence) (Rand) - inflating Boreholes with lockable caps (includes drilling contractor sile establishment) (Rand) (Rand) mark Teeps Representative) (Rand)	22 R14 659 321) to restore the sites at the site.4 66e rate and the average Consumer Price Beaufort West 49,474 41,773 199,418 199,4	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9,45%, 12,314% Murravsburc 14,973 44,973 44,973 44,973 44,973 14,960 14,	9. 11. Merweville 5. 441,1 223, 166,6 148, 38, 7, 241, 38, 58, 2022
Murrayaburg Metersport Helesport I. In terms of the Locaci I. In the Locaci	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 650 321) to restore the siles at the ack-dee rate and the average Consumer Price Besufort West 49,474 41,773 199,418 147,200 30,009 2,454,929 2,454,9	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9.45% 12.314% Murravebure 13.651 441,773 223.900 148,000 77,005 148,000 77,005 7,0000 7,0000 7,0000 7,00000000	9. 11. 11. 11. 11. 11. 11. 11. 11. 11. 1
Mutrayeburg Netspoort Les descourt rate uses used a also within the less. Notes and the less less control of the licendi- less control of the licendi- trol	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 650 321) to restore the sites at the ack-dec rate and the average Consumer Price Beaufort Wett 49,974 41,773 199,418	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9,45% 12,314% Murravsburc 44,973 44,973 44,973 44,973 44,973 44,973 44,973 14,974 38,000 7,560 9,7560 9,7560 14,000 7,560 9,7560 12,5214 7,137 8,000 8,000 7,137 8,000 8,000 7,137 8,000 8,000 7,137 8,000 8,000 7,137 8,000 8,000 7,137 7,137 7	62 11.6 Merwewille 64 411 2233 166,5 164,6 17,7 23,7 7,7 32,7 7,3 7,7 24,1 151,1 58,4 28,2 2022 8 102,4012
Murrayburg Netspoort In discount rate uses used a also within them is a solution of the licent in terms of the licent Provideon has been m 2022 to June 2023. Other assumptions: Technical ROD (Rand Install Groundwate M Endromental Autom) Technical ROD (Rand Install Groundwate M Install Groundwate M Inst	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 859 321) to restore the sites at the ak-8ce rate and the average Consumer Price Beaufort West 49,474 41,773 32,3900 19,415 38,000 29,385 et estimated date of decommission date at 2048 Estimated date commission date at 2048	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9,45%, 12,314% Murravsbure 13,651 441,773 223,900 148,000 9,762,419 1,022,314 2,223,14 2,234,14,14 2,234,14,14,14,14,14,14,14,14,14,14,14,14,14	92 11.6 Merweville 5,6 44,1,1 223,5 166,6 166,6 168,6 168,6 168,6 168,6 168,6 168,6 168,6 168,6 169,6 160,6 10,6 1
Murrayeburg Netsport Lead also within the used also within the lead also with the lead also with the lead also with the lead also with the lead also within the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also with the lead also	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 650 321) to restore the sites at the ack-dec rate and the average Consumer Price Beaufort Wett 49,974 41,773 199,418	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9,45% 12,314% Murravsburc 44,973 44,973 44,973 44,973 44,973 44,973 44,973 44,973 44,973 14,900 38,000 7,560 9,750 8,000 7,550 12,5214 7,137 8,000 8,000 7,550 7,550 7,550 8,000 7,550 7,5	6 2 2 11.6 Merveville 5.5 441,7 223,5 1963,3 1963,3 3,7 441,6 3,7 441,6 5,8,4 1963,5 5,8,4 1963,5 1964,5 1963,5 1963,5 1964,5 1974,
Mirrayabura Netleport Leader also within the used also within the leader also within the leader also within the leader also within the 2022 to June 2023. Other assumptions: Area (m) Environmental Authori Technical ROD (Raud Install Groundwater M Landscape Architeck Technomics (Raud) Chapter also also also Site Supervision (Envi The municipality has a Location Databard Vieta Basiladori Vieta Basiladori Vieta Basiladori Vieta Basiladori Vieta	Inflation target range (CPI) of the South African Reserve Bark of between 3% to 0%. and the landfill-lates, the municipality will incur licensing and rehabilitation costs of R18 512 348 (20 de for the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit provide the net present value of the future cost, using the government bond rate that is regarded as a fit matching Boreholes with lockable caps (includes difiling contractor site establishment) (Rand) (Rand) merris Representative (Rand) ommertal Control Officer & CHS Agent) (Rand)	22 R14 659 321) to restore the siles at the ak-kee rate and the average Consumer Price Beaufort West 49,474 41,773 199,418 197,300 199,418 147,700 2,652,997	end of their useful e Index from June Netscoort 6,772 441,773 223,900 176,762 445,755 38,000 7,500 443,938 595,518 175,528 32,740	9.45% 12.314% Murravsbure 13.651 441.773 223.500 149.000 7.7504 7.9505 148.000 7.7504 7.9504	6 2 11.6 Merweville 5.5 44.1,1, 223.5 166.3 3.6,6,6 3.6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,



NON-CUR	RRENT EMPLOYEE BENEFITS	2023 R	2022 R
	ement Benefits	25,548,000	26,388,000
	ice Awards Aurraysburg	4.729.000 27,311	4.939.000 27,311
Total Non	-current Employee Benefits	30.304.310	31.354.310
		2023 R	2022 R
Post Retir	rement Health Care Benefits		
Expenditur	July no for the year re for the year cose(Sain)	27,677,000 4,232,000 (1,329,313) (3,570,687)	23,232,000 3,453,000 (1,235,874) 2,227,874
	vision 30 June	27,009,000	27,677,000
Less:	Transfer of Current Portion to Current Provisions - Note 18	(1,461,000)	(1,289,000)
Balance 3	30 June	25,548,000	26,388,000
		2023 R	2022 R
Pension I	Murraysburg	ĸ	i.
Balance 1 Expenditur	July re for the year	27,311	27,311
Total prov	vision 30 June	27,311	27,311
Less:	Transfer of Current Portion to Current Provisions - Note 18	· · · ·	-
Balance 3	30 June	27,311	27,311
		2023 R	2022 R
Long Ser	vice Awards	ĸ	ĸ
Expenditur	July and for the year refe for the year (second)	5,670,000 1,068,000 (733,251) (395,749)	5,922,000 875,000 (402,726) (724,274)
Total prov	vision 30 June	5,609,000	5,670,000
Less:	Transfer of Current Portion to Current Provisions - Note 18	(880,000)	(731,000)
Balance 3	30 June	4.729.000	4.939.000
TOTAL NO	ON-CURRENT EMPLOYEE BENEFITS		
Expenditur	on for the year re for the year	33,374,311 5,300,000 (2,082,564) (3,986,436)	29,181,311 4,328,000 (1,638,600) 1.503.600
	Loss//Gain)		
Total emp	plove benefits 30 June	32.645.311	33.374.311
	Ilovee benefits 30 June Transfer of Current Portion to Current Provisions - Note 18		33.374.311 (2,020,000) 31.354.311



F	Provisi	on for Post Retirement Health Care Benefits		2023 R	2022 R
1	he Pos	st Retirement Health Care Benefit Plan is a defined benefit plan, of which the members are made up as follows:			
		ce (employee) members ce (employee) non-members		56 311	59 331
¢	Continu	ation members (e.o. Retirees, widows, orphans)		33	31
1	fotal M	embers		400	421
1	he liab	ility in respect of past service has been estimated to be as follows:		R	R
- 1	n-servic	ce members ce non-members adon members (c.g., Relines, widows, orphans)		7,671,000 3,846,000 15,492,000	8,782,000 4,025,000 14,870,000
1	fotal Li	ability		27,009,000	27,677,000
1	be liab	ility in respect of periods commencing prior to the comparative year has been estimated as follows:			
		······································	2021 R	2020 R	2019 R
		ce members	7,833,000	6,533,000	6,819,796
		ze non-members Jation members	5,046,000 10,353,000	4,534,000 14,001,000	4,959,847 15,391,170
1	fotal Li	ability	23,232,000	25,068,000	27,170,813
1	he mu	nicipality makes monthly contributions for health care arrangements to the following medical aid schemes:			
	Bonitas				
	A Heal	Ith U Medical Aid			
		rrent-service Cost for the ensuing year is estimated to be R964 000 and the Interest Cost for the next year is estimated to be R3 227 000.			
	ne cur	remiservice Cost for the ensuing year is estimated to be Reo4 000 and the interest Cost for the next year is estimated to be R3.227.000.			
,	(ey act	uarial assumptions used:		2023 %	2022 %
ī	•	Rate of interest			
		Discount rate		12.27%	11.77%
		CPI Health Care Cost Inflation Rate		6.38% 7.88%	6.90% 8.40%
	Ð	Net Effective Discount Rate Mortality during employment		4.07%	3.11%
'		Mortality during employment SA85-90 table, adjusted for female lives.			
	ii)	SAG5-90 table, adjusted for remain lives. Mortality rates post employment			
	,	The PA 90-1 with 1% mortality improvement from p.a from 2010			
,	v)	Normal refirement age			
	•,				
	n	The normal retirement age is 65 for males and 60 for females.			
`	0	Average retirement age It has been assumed that in-service members will retire at age 62 for males and 59 for females, which then implicitly allows for expected rates of early and			
		in his been assumed that inservice memoers will reare at age oz for makes and befor remaines, which their impricitly allows for expected rates of early and ill-health refirement.			
`	rii)	Continuation of membership			
		It has been assumed that 75% of in-service members will continue after retirement. It has been assumed that 10% of eligible in service non-members will be o by retirement (should not exit before then) and continue with subsidy at retirement	n medical scheme		
`	riii)	Proportion with a spouse dependant at retirement			
		It has been assumed that 60% of eligible employees on a health care arrangement at retirement will have a spouse dependant on their medical aid.			
ł	x)	Withdrawal from Service			
		Valuation: 30 June 2023 Age Rate			
		20-24 9% 25-29 8%			
		30-34 6%			
		35-39 5%			
		40-44 5% 45-49 4% 50-54 3%			



				2023 R	2022 R
The amounts recognised in the Statement of Financial Position are as follows:				ĸ	ĸ
Present value of fund obligations				27,009,000	27,677,000
Net liability/(asset)				27,009,000	27,677,000
				2023 R	2022 R
Reconciliation of present value of fund obligation:				ĸ	ĸ
Present value of fund obligation at the beginning of the year Total expenses				27,677,000 2,902,687	23,232,000 2,217,126
Current service cost				1,048,000	982,000
Interest Cost Benefits Paid				3,184,000 (1,329,313)	2,471,000 (1,235,874)
Actuarial (gains)losses				(3,570,687)	2,227,874
Present value of fund obligation at the end of the year				27,009,000	27,677,000
Less: Transfer of Current Portion - Note 18				(1,461,000)	(1,289,000)
Balance 30 June				25,548,000	26,388,000
Sensitivity Analysis on the Accrued Liability on 30 June 2023					
		Total liability (Rm)			
Assumption		27.009.000			
Central Assumptions		27,009,000			
The effect of movements in the assumptions are as follows:					
Assumption	Change	Total liability (Rm)			
Health care inflation	1%	30.521.000			
Health care inflation	-1%	24,081,000			
Discount rate	1%	24.210.000			
Discount rate	-1%	30,403,000			
Post-retirement mortality	1 year	26,242,000			
Post-retirement mortality	(1 year)	27,769,000			
Average retirement age	-1 year	28,191,000			
Continuation of membership at retirement Sensitivity Analysis on Current-Service and Interest Cost for the year ending 30 Jun	-10%	25,518,000			
Assumption	Change	Current Service Cost (R)	Interest Cost (R)	Total (R)	
Central Assumptions		964.000	3.227.000	4.191.000	
Health care inflation	1%	1,156,000	3,658,000	4,814,000	
Health care inflation	-1%	810,000	2,868,000	3,678,000	
Discount rate	1%	825,000	3,119,000	3,944,000	
Discount rate Post-retirement mortality	-1% 1 year	1.140.000 943.000	3.346.000 3.133.000	4.486.000 4.076.000	
Post-retirement monanty	(1 year)	986,000	3,320,000	4,306,000	
Average retirement age	(1 year)	986,000	3,372,000	4,358,000	
Continuation of membership at retirement	-10%	840,000	3,044,000	3,884,000	
Experience adjustments were calculated as follows:				2023 R	2022 R
Liabilities: (Gain) / Ioss Assets: Gain / (Ioss)				(40,000)	4,259,000
The liability in respect of periods commencing prior to the comparative year has been est	imated as follows:				
			2021 R	2020 R	2019 R
Liabilities: (Gain) / loss			(5.883.000)	669.000	353.000
Assets: Gain / (loss)			(0,883,000)	-	- 353,000



A U D I T O R - G E N E R A L S O U T H A F R I C A 30 November 2023 Auditing to build public confidence

15.2	Provis	ion for Long Service Awards			2023 R	2022 R
	A long	service award is awarded to em	ployees who achieve certain pre-determined milestones of service within the Municipality. The award is based on the number of ye	ars in service.		
	As at y	ear end the following number of	employees were eligible for Long Service Bonuses.		368	392
	The Cu	irrent-service Cost for the ensuin	g year is estimated to be R455 000 whereas the Interest Cost for the next year is estimated to be R580 000.			
	Key ac	tuarial assumptions used:			2023 %	2022 %
	i)	Rate of interest				
		Discount rate			11.20%	11.03%
		General Salary Inflation CPI			6.52% 5.52%	7.33%
			oplied to salary-related Long Service Bonuses		4.39%	3.45%
	ii)	Mortality during employment				
		SA85-90 ultimate table, adjust	ted down for female lives.			
	iii)	Average Retirement age				
			e employees will retire at age 62 and female employees will retire at age 59.			
	iv)	Withdrawal rates				
		Valuation: 30 June 2023	Rate			
		Age 20-24	9%			
		25-29 30-34	8%			
		35-39	5%			
		40-44 45-49	5% 4%			
		50-54	4%			
		55+	0%			
	v) Nor	mal retirement age				
	The no	rmal retirement age is 65 for ma	iles and 60 for females			
					2023 R	2022 R
	The ar	nounts recognised in the State	ment of Financial Position are as follows:			
	Preser	t value of fund obligations			5,609,000	5,670,000
	Net lia	bility/(asset)			5,609,000	5,670,000
					2023 R	2022 R
	Recon	ciliation of present value of fur	nd obligation:		к	к
	Preser	t value of fund obligation at the t xpenses	beginning of the year		5,670,000 334,749	5,922,000 472,274
		t service cost			482.000	472,274
	Interes	t Cost			586,000	403,000
	Benefi				(733,251)	(402,726)
		ial (gains)/losses			(395,749)	(724,274)
	Preser	t value of fund obligation at the e			5,609,000	5,670,000
		Transfer of Current	Ponton - Note 18		(880,000)	(731,000)
	Daralli				4,725,000	4,535,000
	The lia	bility in respect of periods comm	rencing prior to the comparative year has been estimated as follows:			
				2021 R	2020 R	2019 R
	Preser	t value of fund obligations		5.419.000	5.731.000	5.207.000
		ivity Analysis on the Accrued L	Liability on 30 June 2023			
				Change	Liability	
	Assum	ption				
		lassumptions			5,609,000	
	Genera	al earnings inflation al earnings inflation		1% -1%	5,916,000 5,329,000	
	Discou			-1% 1%	5,329,000	
	Discou	int rate		-1%	5,927,000	
	Averag	e retirement age		2 year	6,651,000	
		e retirement age awal rates		(2 year) x2	4,816,000 4,670,000	
	vv midf	awai rates		x2 x0.5	6,243,000	
	Withdr	awairates				



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

Assumption	Change	Current Service Cost (R)	Interest Cost (R)	Total (R)	
		455.000	590.000	1 025 000	
Central Assumptions General earnings inflation	1%	455,000 488,000	580,000 615.000	1,035,000	
	-1%	488,000			
General earnings inflation		425,000 429,000	549,000 597,000	974,000	
Discount rate Discount rate	1% -1%	429,000		1,026,000	
		484,000	561,000 692,000	1,045,000	
Average retirement age	2 year				
Average retirement age Withdrawal Rate	(2 year)	399,000 346.000	492,000 475.000	891,000 821,000	
Withdrawal Rate	x2 x0.5	533,000	651,000	1,184,000	
withdrawai Rate	xU.5	533,000	651,000		
				2023 R	2022 R
Experience adjustments were calculated as follows:					
Liabilities: (Gain) / Ioss Assets: Gain / (Ioss)				(93,749)	-129
The liability in respect of periods commencing prior to the comparative year has been estimated as	follows:				
			2021 R	2020 R	2019 R
			ĸ	ĸ	к
Liabilities: (Gain) / loss Assets: Gain / (loss)			-545,000	875,445	26
Multi-Retirement funds					
The Municipality requested detailed employee and pensioner information as well as information administrator. The fund administrator confirmed that assets of the Pension and Refirement Fu 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 reque					
pensioner data to be confidential and were not willing to share the information with the Municipal estimate of the accrued liability in respect of pensioners who qualify for a defined benefit pension. Therefore, although the Cape Joint Retirement Fund is a Multi Employer fund defined as defined in the state of th	lity. Without detailed pensioner da	ata the Municipality was unable to	calculate a reliable		
pensioner data to be confedential and were not willing to share the information with the Municipal estimate of the accurate diability in respect of pensioners who cally for a defined benefit pension. Therefore, although the Cape Joint Retirement Fund is a Multi Employer fund defined as defined the municipality in terms of the plans is to make specified contributions.	lity. Without detailed pensioner da	ata the Municipality was unable to	calculate a reliable	2023 R	2022 R
pensioner data to be confidential and were not willing to share the information with the Municipal estimate of the accrued liability in respect of pensioners who qualify for a defined benefit pension. Therefore, although the Cape Joint Retirement Fund is a Multi Employer fund defined as defined in the state of th	lity. Without detailed pensioner da	ata the Municipality was unable to	calculate a reliable		
pensioner data to be confedential and were not willing to share the information with the Municipal estimate of the accurate diability in respect of pensioners who cally for a defined benefit pension. Therefore, although the Cape Joint Retirement Fund is a Multi Employer fund defined as defined the municipality in terms of the plans is to make specified contributions.	lity. Wilhout detailed pensioner da benefit plan, it will be accounted f	ata the Municipality was unable to	calculate a reliable		
pensioner data bits be confidential and were not willing to share the information with the Municipal estimate of the accurate liability in respect of pensioners who quality for a defined benefit pension. Therefore, although the Cape Joint Relationers Fund is a Multi Enviroyer fund defined as defined the municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PREVIOUS V CAPE LONT RETIREMENT FUND)</b> The contribution rate paid by the members (0,0%) and Caunal (10,0%). The last actuated value	lity. Wilhout detailed pensioner da benefit plan, it will be accounted f	ata the Municipality was unable to	calculate a reliable		R
pensioner data bits be confidential and were not willing to share the information with the Municipal estimated the accurate liability in respect of pensioners who quality for a defined bareful municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT Fund</b> (Reflexment Fund is a Multi Encyloyer fund defined as defined in the contribution rate paid by the members (0.0%) and Council (10.0%). The last actuatial value financial position with a luncing level of 100.4% (00 June 2021 - 100.5%).	lity. Wilhout detailed pensioner da benefit plan, it will be accounted f	ata the Municipality was unable to	calculate a reliable	R	R
pensioner data be be confidential and were not willing to share the information with the Municipal estimate of the accurate allowing interpret of pensioners who quality for a defined bareling estimate of the accurate allowing interpret pensioners who quality for a defined bareling the municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PREVIDIALY CAPE LONT RETIREMENT FUND</b> ) The contributions are paid by the members (0,0%) and Council (10,0%). The last actuatial value financial position with a funding level of 100.4% (00 June 2021 - 100.5%). Contributions paid recognised in the Statement of Financial Performance	lity. Without detailed pensioner da	ata the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that the	calculate a reliable he only obligation of e fund is in a sound	R 11,881,261 2023	R 12,156 2022
pensioner data be be confidential and were not willing to alare the information with the Mulcipe estimate of the accurate liability in respect of pensiones who quality for a defined bareau. Therefore, although the Cape Joint Reliement Fund is a Mulli Employer fund defined as defined the municipality in terms of the plane is bound as pensioned confluence. <b>CONSOLIDATED RETIREMENT FUND (PREVIOUSLY CAPE JOINT RETIREMENT FUND)</b> The contribution rate paid by the normbers (0(%)) and Councel (160%). The last actuarial value funcated positions with a funding level of 100.4% (00 June 2021 - 100.5%). Contributions gaid recognised in the Statement of Financial Performance <b>LEREINEMENT END (PREVIOUS CAPE JOINT FERSION FUND)</b> The contributions gaid recognised in the Statement of Financial Performance <b>LEREINEMENT END (PREVIOLS CAPE JOINT FERSION FUND)</b> The contribution rate payable is 9%, by the members and 19% by Council. The last actuarial value	lity. Without detailed pensioner da	ata the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that the	calculate a reliable he only obligation of e fund is in a sound	R 11,881,261 2023	R 12,156 2022 R
pensioner data be be confidential and were not willing to share the information with the Mukricipa estimate of the accurate allowing interpret of penniones who quality for a defined bare accura- tering and the cape Joint Retimement Fund is a Multi Engineyre fund defined as defined as municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PREVIOUSLY CAPE OUNT RETIREMENT FUND)</b> The contribution rate paid by the members (0,0%) and Council (10,0%). The last accutant value function paid recognised in the Statement of Financial Performance <b>LARETIREMENT FUND (PREVIOUSLY CAPE JOINT RETIREMENT FUND)</b> The contributions paid recognised in the Statement of Financial Performance <b>Constitutions rule payable is 5%</b> , by the members and 19% by Council. The last actuarial value functional position rule payable is 5%, by the members and 19% by Council. The last actuarial value functional position rule may build by the Statement of Financial Performance Constitutions paid recognised in the Statement of Financial Performance	lity. Without detailed pensioner da	ata the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that the	calculate a reliable he only obligation of e fund is in a sound	R 11,881,261 2023 R	R 12,156 2022 R
pensioner data be be confidential and were not willing to share the information with the Mukriogen eminand of the accurate allowing intergred pensioners who qualify for a defined bareling eminance the more quality of the Cape Joint Retirement Fund is a Multi Encycloper fund defined as defined its construction rate paid by the members (0,0%) and Council (1,0%). The last actuatial value financial position with a luncing ineed of 100.4% (00 June 2021 - 100.5%). Contributions gaid recognised in the Statement of Financial Performance LARTREMENT FUND (PREVIOUSLY CAPE JOINT PERSION FUND) The contribution rate paids in Site, by the members and 1% by Council. The last actuatial value financial position with a luncing level of 100.4% (00 June 2021 - 100.5%). The contribution rate payable is 9%, by the members and 1% by Council. The last actuatial value financial position with a luncing level of 100.4% (00 June 2021 - 100.5%). Contributions paid recognised in the Statement of Financial Performance SLAPENSION FUND	Ity, Without detailed pensioner da benefit plan, it will be accounted f ation performed for the year ende usation performed for the year end	In the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that th led 30 June 2022 revealed that th	calculate a reliable he only obligation of fund is in a sound e fund is in a sound	R 11,881,261 2023 R 58,807 2023	R 12,156 2022 R 89 2022
pensioner data be be confidential and were not willing to share the information with the Mukricipa estimate of the accurate allowing interpret of penniones who quality for a defined bare accura- tering and the cape Joint Retimement Fund is a Multi Engineyre fund defined as defined as municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PREVIOUSLY CAPE OUNT RETIREMENT FUND)</b> The contribution rate paid by the members (0,0%) and Council (10,0%). The last accutant value function paid recognised in the Statement of Financial Performance <b>LARETIREMENT FUND (PREVIOUSLY CAPE JOINT RETIREMENT FUND)</b> The contributions paid recognised in the Statement of Financial Performance <b>Constitutions rule payable is 5%</b> , by the members and 19% by Council. The last actuarial value functional position rule payable is 5%, by the members and 19% by Council. The last actuarial value functional position rule may build by the Statement of Financial Performance Constitutions paid recognised in the Statement of Financial Performance	Ity, Without detailed pensioner da benefit plan, it will be accounted f ation performed for the year ende usation performed for the year end	In the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that th led 30 June 2022 revealed that th	calculate a reliable he only obligation of fund is in a sound e fund is in a sound	R 11,881,261 2023 R 58,807 2023	R 12,156 2022 R 89 2022
pensioner data be be confidential and were not willing to share the information with the Mukrisop entitlend of the accurate allowing intergred penniones who quality for a defined bareling terminate of the accurate allowing intergred penniones who quality for a defined bareling the municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PERVICUSE) Y CAPE OUT RETIREMENT FUND</b> The contribution rate paid by the members (0/%) and Council (10,%). The last actualial value function public values of the planes of the plane set of the state of the state of the state <b>LARETIREMENT FUND (PERVICUSE) Y CAPE OUT PENSION FUND</b> The contributions paid recognised in the Statement of Financial Performance <b>LARETIREMENT FUND (PERVICUSE) Y CAPE OUT PENSION FUND</b> The contributions paid recognised in the Statement of Financial Performance <b>SALAPENSION FUND</b>	Ity, Without detailed pensioner da benefit plan, it will be accounted f ation performed for the year ende usation performed for the year end	In the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that th led 30 June 2022 revealed that th	calculate a reliable he only obligation of fund is in a sound e fund is in a sound	R 11,881,261 2023 R 58,807 2023	R 12,156 2022 R 89 2022 R
pensioner data bas be confidential and were not willing to alare the information with the Mukingle metanak of the accurate liability in respect of pensiones who quality for a defined bare defined a terminal pensioner and the second second second second second second second <b>CONSOLIDATED RETIREMENT FUND (PERVICUS V CAPE CONT RETIREMENT FUND</b> The contribution rate paid by the members (0,0%) and Councel (18,0%). The last actuarial value for an original prime second	Ity, Without detailed pensioner da benefit plan, it will be accounted f ation performed for the year ende usation performed for the year end	In the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that th led 30 June 2022 revealed that th	calculate a reliable he only obligation of fund is in a sound e fund is in a sound	R 11.881.261 2023 R 58.807 2023 R	R 12,156 2022 R 89 2022 R
pensioner data be be confidential and were not willing to share the information with the Mukicaje entimate of the accurate allowing intergred entoremose who quality for address bareful pension. Therefore, allowagh the Cape Joint Retirement Fund is a Multi Engloyer fund defined as defined the municipality in terms of the planes is to make specified contributions. <b>CONSOLIDATED RETIREMENT FUND (PERVICUS V CAPE JOINT RETIREMENT FUND</b> The contribution rate paid by the members (0/%) and Coursel (10,0%). The last actualitation <b>LARETIREMENT FUND (PERVICUS V CAPE JOINT RETIREMENT FUND</b> The contribution rate payable is M/%) the members and 10% by Council. The last actualitation is contributions paid recognised in the Statement of Financial Performance <b>SALA PENSION FUND</b> The contributions gaid recognised in the Statement of Financial Performance <b>SALA PENSION FUND</b>	Ity, Without detailed pensioner da benefit plan, it will be accounted f ation performed for the year ende usation performed for the year end	In the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that th led 30 June 2022 revealed that th	calculate a reliable he only obligation of fund is in a sound e fund is in a sound	R 11.881.261 - 2023 R 68.807 - 2023 R 860.620 - 2023	R 12,166 2022 R 99 2022 R 909 2022
pensioner data bas be confidential and were not willing to alare the information with the Mukingle metanak of the accurate liability in respect of pensiones who quality for a defined bare defined a terminal pensioner and the second second second second second second second <b>CONSOLIDATED RETIREMENT FUND (PERVICUS V CAPE CONT RETIREMENT FUND</b> The contribution rate paid by the members (0,0%) and Councel (18,0%). The last actuarial value for an original prime second	Ity, Without detailed pensioner data benefit plan, it will be accounted f ation performed for the year ende uation performed for the year end ation was done on 30 April 2022. 1	ata the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that the fed 30 June 2022 revealed that the The market value of the fund as at	calculate a reliable he only obligation of fund is in a sound e fund is in a sound 30 April 2022 was	R 11.881.261 - 2023 R 68.807 - 2023 R 860.620 - 2023	R 12,166 2022 R 99 2022 R 909 2022
pensioner data be be confidential and were not willing to alare the information with the Mulcipen emission of the accurate liability in respect of pensiones who quality for a defined band pension. Therefore, allowagh the Cape Joint Reliement Fund is a Mulli Employer fund defined as defined its municipality in terms of the plane is the use specified confidence. <b>CONSOLIDATED RETIREMENT FUND (PERVICUS LY CAPE JOINT RETIREMENT FUND</b> The confiduation rate paid by the members (0,0%) and Councel (16,0%). The last actuarial value funcciar position with a funding level of 100.4% (0.0 June 2021 - 100.5%). Confiduation with a funding level of 100.4% (0.0 June 2021 - 100.5%). Confiduation rate payable is 5%, by the members and 19% by Council. The last actuarial value funcciar position with a funding level of 100.4% (0.0 June 2021 - 100.5%). Confiduations paid recognised in the Statement of Financial Performance <b>SALA PENSION FUND</b> The confiduation rate payable is 60% by members and 20.7% by Council. The most record value <b>SALA PENSION FUND</b> The confiduation rate payable is 160% by members and 20.7% by Council. The most record value <b>SALA PENSION FUND</b> The confiduation rate payable is 18.0% by members and 20.7% by Council. The most record value <b>SALA PENSION FUND</b> Constitutions guid recognised in the Statement of Financial Penformance <b>SMUNCIPAL RETIREMENT WORKERS FUND</b> Constitutions paid recognised in the Statement of Financial Penformance <b>SMUNCIPAL RETIREMENT WORKERS FUND</b>	Ity, Without detailed pensioner data benefit plan, it will be accounted f ation performed for the year ende uation performed for the year end ation was done on 30 April 2022. 1	ata the Municipality was unable to for as defined contribution plan. T ad 30 June 2022 revealed that the fed 30 June 2022 revealed that the The market value of the fund as at	calculate a reliable he only obligation of fund is in a sound e fund is in a sound 30 April 2022 was	R 11.881.261 - 2023 R 68.807 - 2023 R 860.620 - 2023	R 12,156. 2022 R 89. 2022 R 909. 2022



16.	CONSUMER DEPOSITS		
		2023	2022
	Electricity	R 1,852,709	R 1,882,695
	Rental Properties Water	105,185 328.039	127,887 316.035
	Building Plans	631 357	1.429.516
	Refuse	203,490	85,393
	Total Consumer Deposits	2.490.411	3.841.525
	The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.		
	For guarantees held in lieu of electricity and water deposits refer to note 52.		
		2023 R	2022 R
17.	PROVISIONS		
	Current Portion of Rehabilitation of Landfill Sites - Note 14		
	Total Provisions	<u> </u>	
		2023 R	2022 R
18.	CURRENT EMPLOYEE BENEFITS	к	к
	Performance Bonuses	103.190	200.368
	Staff Bonuses Staff Leave	3,461,400	3,494,268 8,856,501
	Start Leave Current Portion of Non-Current Provisions	8,532,319 2,341,000	2,020,000
	Current Portion of Post Retirement Benefits - Note 15 Current Portion of Long-Service Provisions - Note 15	1,461,000 880,000	1,289,000 731,000
	Total Provisions	14,437,908	14,571,137
	The movement in current provisions are reconciled as follows:		
18.1	Performance Bonuses	2023	2022
18.1	Balance at beginning of year	200,368	2022 394,028
18.1			
18.1	Balance at beginning of year Contribution to current portion	200,368 3,006	394,028
18.1	Balance at beginning of year Contribution is current portion Expenditure incurred Balance at end of year	200,368 3,006 (100,183)	394,028
18.1	Balance at beginning of year Contribution to current portion Expenditure incurred	200,368 3,006 (100,183)	394,028
	Balance at beginning of year Contribution is current portion Expenditure incurred Balance at end of year	200,368 3,006 (100,183) <b>103,190</b>	394,028 (193,660) 200,368
18.1	Balance at beginning of year Contribution to current portion Expenditure humans Balance at end of year Performance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reimbursement. Staff Bonuses	200,368 3,006 (100,183) 103,190 2023 R	394,028 (193,660) 200,368 2022 R
	Balance at beginning of year Contribution to carrent portion Belance at end of year Performance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reimbursement. Staff Bonuses Balance at beginning of year Contribution to course portion	200.388 3.006 (100.183) 103.199 2023 R 3.494.288 6.095.683	394.028 (193.860) 200.388 2022 R 3.465.388 6.259.377
	Balance at beginning of year Comparison in control Balance at end of year Performance bonues are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reinhursement. Staff Bonuese Balance at leading to perform the state of the state	200,368 3,006 (100,183) 103,190 2023 R 3,494,288 6,095,663 (6,126,531)	394.028 (193.660) 200.368 2002 R 3.465.388 6.259.377 (6.230.478)
	Balance at beginning of year Contribution to carrent portion Belance at end of year Performance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reimbursement. Staff Bonuses Balance at beginning of year Contribution to course portion	200.388 3.006 (100.183) 103.199 2023 R 3.494.288 6.095.683	394,028 (193,860) 200,388 2022 R 3,465,308 6,259,377
	Balance at beginning of year Comparison in control Balance at end of year Performance bonues are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reinhursement. Staff Bonuese Balance at leading to perform the state of the state	200,368 3,006 (100,183) 103,190 2023 R 3,494,288 6,095,663 (6,126,531)	394.028 (193.660) 200.368 2002 R 3.465.388 6.259.377 (6.230.478)
	Balance at beginning of year Contribution to current portion Begindlike inclusion Beformance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reimbursement. Staff Bonuses Balance at beginning of year Contribution to current portion Expenditure incurrent Balance at end of year	200.968 3.008 (100.153) 103.190 2023 R 3.494.208 6.065.663 (0.128.531) 3.461.400 2023	394,028 (193,860) 200,388 2022 R 3,465,388 6,259,377 (6,230,478) 3,494,288 2022
	Balance at beginning of year Contribution to current portion Begindlike inclusion Beformance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reimbursement. Staff Bonuses Balance at beginning of year Contribution to current portion Expenditure incurrent Balance at end of year	200,385 3,005 (100,165) 103,190 2023 R 3,404,205 6,095,663 (6,126,5,51) 3,461,400	394,028 (193,660) 200,368 2022 R 3,465,308 6.259,377 (0,230,478) 3,494,288
18.2	Balance at beginning of year Contribution to carrent portion Begindline invaries Befance at end of year Performance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reinbursement. Staff Bonuses Balance at exbigiting of year Contribution to carrent portion Expending invariant of year Balance at exbing paid to all municipal taff, excluding section \$7 employees. The balance at year end represent the portion of the bonus that have already vested for the current salary cycle. There is no possibility of reinbursement.	200.968 3.008 (100.153) 103.190 2023 R 3.494.208 6.065.663 (0.128.531) 3.461.400 2023	394,028 (193,860) 200,388 2022 R 3,465,388 6,259,377 (6,230,478) 3,494,288 2022
18.2	Balance at beginning of year Contribution is content of the Balance at deginning of year Address at beginning of year Contribution is content of the control. There is no possibility of reinbursement. Staff Bourses Balance at beginning of year Contribution is content portion Balance at heginning of year Bourses are being paid to all multiply thaff, accluding section 57 employees. The balance at year end represent the portion of the bours that have already vested for the current allance Staff Leve Balance at heginning of year Balance at heginning of year Balance at heginning of year Balance at heginning of year	200 306 3.056 (100.183) 103.190 2023 R 3.494.288 6.052.629 (1.122531) 3.464.489 8.655.511 8.855.501 8.855.501	394,028 (193,869) 200,348 200,348 3,465,369 8,203,377() 3,444,268 2022 R 2022 R 9,201,529 8,150,54
18.2	Balance at beginning of year Cantibulion is ourner potion Expenditure houses Balance at end of year Performance bouxes are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reinbursement. Staff Bouxes Balance at beginning of year Contribution to ourner potion Balance at end of year Bouxes are being paid to all municipal staff, excluding section 57 employees. The balance at year end represent the portion of the bouxs that have already vested for the current staffsor Staff Leave Balance at end of year	200.348 3.066 (100.183) 103.199 3023 R 3.464.268 6.695.663 (0.126.531) 3.464.400 3.203 R 8.856.501	394.028 (193.660) 200.388 2022 R 3.465.308 8.655.308 8.655.307 (6.2.30.477) 3.494.289 2022 R 9.301.529
18.2	Balance at beginning of year Contribution to current portion Befance at end of year Performance bonuses are being paid to permanent directors after an evaluation of performance by the council. There is no possibility of reinbursement. Staff Conuces Balance at beginning of year Contribution to current portion Balance at beginning of year Contribution to current portion Balance at even possibility of reinbursement. Staff Conuces Balance at even possibility of reinbursement. Staff Conuces Balance at even possibility of reinbursement. Staff Conuces Staff	200.368 3,006 (100.183) 103.190 3023 R 3,464,268 6,056,663 (6,128,531) 3,464,269 8,656,663 8,856,501 5,554,569 (677.151)	394.028 (193.660) 200.388 2022 R 3.465.508 8.655.377 (6.230.473) 3.494.289 2022 R 9.301.529 815.054 815.054 (1.200.062)



		2023 R	2022 R
19.	TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS		
	Receivable accounts with credit balances	6.960.651	5.250.798
	Retentions	2,496,054	259,806
	Sundry creditors Trade Payables	574,999 138 198 914	625,327 120 783 794
	Total Trade Payables	148,230,617	126,919,725
	Payables are being recognised net of any discounts.		
	The required payment period per MFMA is 30 days. Due to financial difficulties experienced by the municipality all payables are not paid within 30 days. Discounting of trade and other payables on initial recognition is not deemed necessary.		
	The carrying value of trade and other payables approximates its fair value.		
	All payables are unsecured.		
		2023 R	2022 R
20.	UNSPENT TRANSFERS AND SUBSIDIES	ĸ	ĸ
	Unspent Transfers and Subsidies	4,973,197	10,831,365
	National Government Grants	3,309,454	6,654,693
	Provincial Government Grants	467,399	2,486,065
	District Municipality	75,966	290,607
	Other Grant Providers	1,120,378	1,400,000
	Total Unspent Transfers and Subsidies	4.973.197	10.831.365
	Amount available in short term investment deposits - note 12	12.318.108	13.437.213
	Available Cash for Unspent Conditional Grants and Receipts	12,318,108	13,437,213
	See appendix "E" for reconciliation of grants from other spheres of government. The Unspent Grants are cash-backed by term deposits. The municipality complied with the conditions attached to all grants received to the extent of revenue recognised. No grants were withheld.		
	Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends.		
		2023	2022
		R	R
21.	VAT RECEIVABLE/(PAYABLE)		
21.1	Net VAT Receivable/(Payable)	10,112,464	12,297,089
	VAT is payable on the receipts basis. VAT is paid over to SARS only once payment is received from debtors.		



# BEAUFORT WEST MUNICIPALITY NCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

ET ASSET RESERVES ESRVES ESRVES ESRVES Housing Development Fund Set Housing Development Set Housing Development Fund Set Housing Development Set Housing Development Fund Set Housing Development Set Housing Development Fund Set Housing Development Set Hou	4.104.345	R 4.104.345 3.789.518 314.827 4.104.345 2022
Mosing Development Fund         22           Safe Insurance Reserve         22           Safe Insurance Reserve         22           Safe Insurance Reserve         23           Safe Insurance Reserve         24           Safe Insurance Reserve         24           Safe Insurance Reserve         32           Safe Insurance Reserve         34           Safe Insurance Reserve Is used to Innance Muse Insurance claims.         54           Ne abalances are represented by cash of R4 350 (2022: R4 392) and is invested logether with the other investments of the municipality (See Nole 12)	1.1 3,789,518 314,827 4.104.345 ant	3,789,518 314,827 4.104.345
Set Insurance Reserve and Liability of the set of the s	1.1 3,789,518 314,827 4.104.345 ant	3,789,518 314,827 4.104.345
Set Insurance Reserve and Liability of the set of the s	22 314,827 4.104,345	314,827 4.104.345 2022
The Mousing Development Fund was established in terms of section 15 (6) and 10 of the Housing Act, Act 107 of 1997. The proceeds in this fund are utilised for housing development fund is approach by the MEC. Any surplus(deficit) on the Housing Department in the Statement of Financia Performance is transferred to the Housing Development Fund. The Self Insurance Reserve is used to finance Music insurance claims. In advoce balances are represented by cash of R4 393 (2022: R4 393) and is invested together with the other investments of the municipality (See Note 12)	ent 2023	2022
ojects approved by the MEC. Any aurylucit(shiftin) on the Nauring Department in the Statement of Financial Performance is transferred to the Housing Development Fund, the Self Insurance Reserve is used to finance future insurance claims. The above balances are represented by cash of R4 393 (2022; R4 393) and is invested together with the other investments of the municipality (See Note 12)	2023	
ojects approved by the MEC. Any aurylucit(shiftin) on the Nauring Department in the Statement of Financial Performance is transferred to the Housing Development Fund, the Self Insurance Reserve is used to finance future insurance claims. The above balances are represented by cash of R4 393 (2022; R4 393) and is invested together with the other investments of the municipality (See Note 12)	2023	
e above balances are represented by cash of R4 393 (2022: R4 393) and is invested together with the other investments of the municipality (See Note 12)		
ROPERTY RATES	R	
ROPERTY RATES		R
abutions - 1 July 2022		
ateable Land and Buildings	5,055,089,500	5,058,400,500
	369,823,500	373,193,500
		2,874,998,500 144,481,000
		2.306.000
		1.238.221.500
		185.398.000
		45.836.000
	192,910,000	193,966,000
otal Property Rates	5,055,089,500	5,058,400,500
	2023	2022
atual .	R	R
	62.297.109	57.150.691
usiness and Commercial Property	11,104,415	10,779,573
arm Properties	15,187,005	14,469,876
ational Monument Properties	175,149	1,755,272
		24,115,410
		4,986,604
		1,043,956
	(16.700.264)	(16.910.308
otal Assessment Rates	45,596,846	40,240,383
		Justimes and Commercial Procentry         308 20 300           Jaming Properties         2074 398;500           Andrés Grance Infrantuture Properties         2,306,000           Aubies Grance Infrantuture Properties         2,306,000           Aubies Grance Infrantuture Properties         2,306,000           Andrés Grance Infrantuture Properties         2,306,000           Aubies Grance Infrantuture Properties         2,306,000           Other Chapperties         2,306,000           Une Chapperties         2,306,000           Une Chapperties         2,306,000           Other Chapperties         2,306,000           Other Chapperties         2,306,000           Discourse And Commercial Properties         2,307,100           Stabel Land and Buildinos         2,207,100           Bainess and Commercial Properties         2,207,100           Bainess and Commercial Properties         2,207,100           Bainess and Commercial Properties         2,207,207           Bainess and Commercial Properties         2,507,207           Bainess and Commercial Properties         2,507,277           Statem Land         4,507,277           Statem Land         460,100           Bainess and Fortone         (167,0024)           Other Assessmant Rates

0.021069c/R 0.029497c/R 0.005267c/R 0.029497c/R 0.029497c/R 0.029497c/R 0.029497c/R

0.020068c/R 0.028092c/R 0.028092c/R 0.028092c/R 0.028092c/R 0.028092c/R 0.028092c/R

Basic Rate Residential Business and Ind Agricultural Public Service Infrastructure Pro State-owned National Monuments Vacant land rties (PSI)

Rates are levied annually and monthly. Monthly rates are payable by the 12th of the following month. Interest is levied at the prime rate plus 1% on outstanding monthly insta

Rebates granted as below:

Residential	The first R19 000 on the valuation is exempted.
National Monuments	10% rebate based on application and complying specific conditions
Agricultural	70% rebate based on application and complying specific conditions
Pensioners	Additional rebates based on application and complying specific conditions, for pro
School	20% rebate in respect of public or independent school

roperty market value below R750 000: 20% rebate in respect of public or independent school

Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.



24.

	2023 R	2022 R
GOVERNMENT GRANTS AND SUBSIDIES	N.	ĸ
Government Grants and Subsidies - Operating	91,796,737	81,602,116
Equitable Share	77,265,000	69,624,762
Expanded Public Works Programme Integrated Grant (EPWP)	789,596	1,285,000
Local Government Financial Management Grant (FMG) Provincial Treasury : Financial Management Support Grant	2,085,000	1,914,000 300.000
Provincial Treasury: I-mancial Management Support Grant Provincial Treasury: Western Cape Financial Management Capacity Building Grant		300,000
Provincial reasoury vessent cape manical management capacity downing chain Department of Local Government Public Employment Support Grant	1,035,734	64 266
Department of Local Government : Thusong Services Centres (Frank Carly Control Carly Control C	1,000,704	150.000
Department of Local Government - manning Central Central Central Catality operational Support Central Department of Local Government - community Development Workers (CDW) Operational Support Central	365.904	276.300
Municipal Infrastructure Grant (MIG)	744,153	550,623
Department of Cultural Affairs and Sport : Library Service: Replacement Funding	6,583,742	6,289,078
Human Settlements - Municipal Accreditation and Capacity Building Grant	164,827	249,450
Transport & Public Works : Financial Assistance to Municipalities for Maintanance and Contruction of Transport Infrastructure		
Department of Local Government : Municipal Drought Relief Grant Provincial Treasury : Western Cape Municipal Recovery Services Grant	1,993,000	789,243
Provincial inteasury : western Cape Municipal Recovery Services Grant Chemical Industries Education & Training Authority	1,993,000	
Central knotshes Education & training Automy Central Karoo District Municipality	414.641	109.393
Services SETA	414,041	105,353
Department of Local Government : Western Cape Municipal Interventions Grant	179.941	
Chemical Industries Education & Training Authority	175.200	
Government Grants and Subsidies - Capital	52,732,178	14,852,791
Integrated National Electrification Programme Grant (INEP)	16,601,949	485,617
Central Karoo District Municipality	· · · ·	1,395,929
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		41,179
Municipal Infrastructure Grant (MIG)	5,858,943	12,930,067
Western Cape Municipal Interventions Grant Water Services Infrastructure Grant (WSIG)	28,438,288	
Water Services immediated or Grant (Works) Department of Local Government: Emergency Municipal Load Shedding Relief Grant	1.115.000	
Department of Local Government: Liveystern Gape Municipal Collar Interventions Grant	300.000	
Services SETA	417,997	
Services SETA Total Government Grants and Subsidies	417,997 144,528,915	96,454,907
	144,528,915	2022
	144,528,915	
Total Government Grants and Subsidies Included in above are the following grants and subsidies received:	144,528,915 2023 R	2022 R
Total Government Grants and Subsidies Included in above are the following grants and subsidies incerived: Unconditional	144,528,915 2023 R 77,265,000	2022 R 69,279,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies incerived:	144,528,915 2023 R	2022 R
Total Government Grants and Subsidies Included in above are the following grants and subsidies incerived: Unconditional	144,528,915 2023 R 77,265,000	2022 R 69,279,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Equilable Share Conditional	144,528,915 2023 R 77,285,000 77,285,000	2022 R 69,279,000 69,279,000
Total Government Granta and Subsidies Included in above are the following grants and subsidies received: Unconditional Equilable Share	144,528,915 2023 R 77,265,000 77,265,000 63,572,675	2022 R 69,279,000 69,279,000 34,989,929
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Equitable Share Conditional Example Conditional	144,528,915 2023 R 77,265,000 77,265,000 63,672,675 1,136,000 2,005,000	2022 R 69,279,000 69,279,000 34,989,929 1,285,000 1,914,000 1,914,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Equilable Share Conditional Expanded Public Vorks Programme Integrated Grant (EPWP) Local Government Financial Management Grant (EMP)	144,528,915 2023 R 77,265,000 77,265,000 68,672,675 1,136,000 2,056,000 100,000	2022 R 69,279,000 69,279,000 34,989,929 1,285,000 1,914,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Uccorditional Equilable Share Conditional Expanded Phalic Works Programme Integrated Grant (EPWP) Local Government Prinzical Management Cant (RAG) Provincial Treasury: Western Cage Phanical Management Capacity Building Grant Provincial Treasury: Western Cage Phanical Homegement Capacity Building Grant Western Cage Management Capacity Building Grant	144,528,915 2023 R 77,265,000 77,265,000 63,672,675 1,136,000 2,005,000	2022 R 69,279,000 69,279,000 34,989,929 1,285,000 1,914,000 1,00,000 250,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Equilable Share Conditional Equivaled Share Conditional Equivaled Share Conditional Equivaled Share Equivalent Equivaled Share Equivaled Share EquivaleNt	144,528,915 2023 R 77,265,000 77,265,000 68,672,675 1,136,000 2,056,000 100,000	2022 R 69,279,000 34,889,929 1,285,000 1,514,000 100,000 250,000 250,000
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Explaible Share Conditional Explander Park (Wise Programs Register Grant (PDVP) Explander Francisk Explander Control (PDVP) Provincial Transary : Francisk Explander Control (PDVP) Provincial Transary : Francisk Explander Control (PDVP) Explander Lange Explander Explander Explander Explander Explander Provincial Transary : Francisk Explander Explander Explander Explander Explander Provincial Transary : Francisk Explander Explander Explander Explander Provincial Transary : Francisk Explander Explander Explander Provincial Transary : Francisk Explander Explander Provincial Transary : Prantice Explander Explander Provincial Transary : Prantice Explander Provincial Information Provincial Information Provincial Transary :	144,528,915 2023 R 77,265,000 77,265,000 1,055,000 2,055,000 1,055,000 4,05,000 4,05,000 1,0000 1,00000 1,00000 1,00000 1,00000 1,00000000	2022 R 69,279,000 69,279,000 1,914,000 1,914,000 250,000 1,100,000 1,50,000
Total Government Crants and Subsidies Included in above are the following grants and subsidies received: Inconditional Equitable Share Conditional Equitable Share Conditional Financial Management Grant (EVMP) Local Government Financial Management Grant (EVMP) Local Government Financial Management Grant (SWO) Provincial Tressury: Vestern Cape Financial Management Capacity Building Grant Vestern Cape Municul Intervetion Care Despriment of Local Government Financial Management Financial Management Financial Equitable Share Despriment of Local Government Financial Management Financial Management Financial Equitable Share Despriment of Local Government Financial Statistication Equitable Share Despriment of Local Management Financial Equitable Share Despriment of Local Management Financial Equitable Share Despriment of Local Mana All Share Despriment of Local Mana All Share Despriment of Local Mana All Share Despriment Financial Management Financial Equitable Share Despriment of Local Management Financial Equit	144,528,915 2023 R 77,265,000 77,265,000 1,1,84,000 2,085,000 1,00,000 4,00,000  6,879,000	2022 R 69,279,000 34,889,929 12,85,000 1,914,000 10,000 250,000 
Total Government Grants and Subsidies Included In above are the following grants and subsidies received: Unconditional Equilable Share Conditional Equivalent State Stat	144,528,915 2623 R 77,265,000 77,265,000 77,265,000 1,1,38,000 2,0,65,000 400,000 400,000 - 6,6779,000 2,23,000	2022 R 69,279,000 69,279,000 34,989,929 1,285,000 1,00,000 250,000 1,50,000 6,548,000 228,000
Total Government Grants and Subsidies  Included in above are the following grants and subsidies received:  Inconditional Explaited Brane  Formional  Conditional  Explaited Brane  Formional  Explaited Brane  Formional  Explaited Brane  Explaited  Explaite	144,828,915 2023 R 77,286,500 77,286,500 7,286,500 2,085,500 400,000 400,000 6,077,000 2,035,000 11,000,000	2022 R 69,279,000 69,279,000 1,914,0
Total Government Grants and Subsidies Included in above are the following grants and subsidies received: Unconditional Evaluated Share Evaluated Share Exampled Paking Works (SMV) Support Grant (EPWP) Local Government Financial Management Grant (GWI) Evaluated Total Covernment Financial Grant (EPWP) Department of Local Government Financial Government Financial Management Grant (GWI) Department of Local Government Financial Government Financial Government Financial Management Grant (GWI) Department of Local Government Financial Government Financial Government Financial Support Grant Department of Local Government Financial Government Financial Support Grant Department of Local Government Financial Government Fina	144,528,915 2623 R 77,265,000 77,265,000 77,265,000 1,1,38,000 2,0,65,000 400,000 400,000 - 6,6779,000 2,23,000	2022 R 69,279,000 69,279,000 34,989,929 1,285,000 1,00,000 250,000 1,50,000 6,548,000 228,000
Total Government Grants and Subsidies Included In above are the following grants and subsidies recorrect: Ucconditional Equilable Share Conditional Equivalent Event State Sta	144,528,915 2623 R 77,265,000 77,265,000 1,1,38,000 2,085,000 480,000 480,000 6,873,000 1,100,000 6,873,000 1,1000,000 1,000,000 1,000,000 1,000,000	2022 R 69,279,000 69,279,000 1,914,0
Total Government Crants and Subsidies Included in above are the following grants and subsidies received: Included in above are the following grants and subsidies received: Included in above are the following grants and subsidies received: Included Include	144,528,915 2623 R 77,265,000 77,265,000 1,1,38,000 2,085,000 480,000 480,000 6,873,000 1,100,000 6,873,000 1,1000,000 1,000,000 1,000,000 1,000,000	2022 R 69,279,000 69,279,000 1,914,0
Total Government Grants and Subsidies Included in above are the following grants and subsidies recorrect: Unconditional Equilated Share Conditional Equivalent Share Equivalent	144,528,915 2623 R 77,265,000 77,265,000 1,055,000 2,055,000 460,000 460,000 460,000 10,530,000 10,530,000 2,84,30,000 2,84,30,000	2022 R 69,279,000 69,279,000 1,914,0
Total Government Crants and Subsidies Included in above are the following grants and subsidies received: Included in above are the following grants and subsidies received: Included In	144,528,915 2623 R 77,265,000 77,265,000 1,138,000 2,085,000 480,000 1,055,000 1,223,000 1,235,000 2,265,000 2,265,000 2,265,000 2,265,000 1,955,000 2,265,000 1,955,000 2,265,000 1,115,000	2022 R 69,279,000 69,279,000 1,914,0
Total Government Crants and Subsidies Locadian at subsidies received: Locadian at subsidies received: Locadian Evaluation	144,528,915 2623 R 77,265,000 77,265,000 1,055,000 2,055,000 460,000 460,000 460,000 10,530,000 10,530,000 2,84,30,000 2,84,30,000	2022 R 69.279.000 69.279.000 1.285.000 1.914.000 250.000 1.50.000 6.548.000 2.280.000 6.548.000 2.280.000 1.4.521.000.000 1.4.521.000 - - -
Total Government Crants and Subsidies Concentration Concen	144,528,915 2023 R 77,285,500 77,265,500 1,358,600 2,058, 480,000 100,000 480,000 1,553,000 1,553,000 2,26,439,000 1,155,500 1,155,500 1,155,500	2022 R 69,279,000 69,279,000 1,914,0
Ted Government Crants and Subsidies  Included in above are the following grants and subsidies received:  Included in above are the following grants and subsidies received:  Included in above are the following grants and subsidies received:  Included Provided Testary (Provide Te	144,528,915 2623 R 77,265,000 77,265,000 1,136,000 2,065,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10,000 0,000 10	2022 R 69,279,000 34,699,279 1,025,000 1,025,000 1,100,000 2,550,000 1,100,000 2,528,000 6,548,000 6,548,000 1,4,521,000 1,4,521,000 1,4,400,000
Total Government Crants and Subsidies Concentration Concen	144,528,915 2023 R 77,285,500 77,265,500 1,358,600 2,058, 480,000 100,000 480,000 1,553,000 1,553,000 2,26,439,000 1,155,500 1,155,500 1,155,500	2022 R 69.279.000 69.279.000 1.285.000 1.914.000 250.000 1.50.000 6.548.000 2.280.000 6.548.000 2.280.000 1.4.521.000.000 1.4.521.000 - - -
Total Government Crants and Subsidies Characteristics Characte	144,828,915 2023 R 77,265,000 77,265,000 1,056,000 2,056,000 480,000 480,000 1,05,000 1,05,000 1,05,000 1,05,000 2,84,30,000 1,155,000 1	2022 R 69.279.000 1.914.000 1.914.000 1.914.000 1.914.000 1.914.000 2.50.000 6.100.000 6.100.000 1.4.521.000 1.4.521.000 1.1.395.529
Total downment Carata and Subsidies         Nachod in abova are the following gants and subsidies receives:         Locational         Branded Publics         Caradota Publics         Degraded Public Works Programme Metgrade Claret (EPWP)         Locational         Degraded Publics Works Programme Metgrade Claret (EPWP)         Locational Reservation Reservatin Reservatin Reservatin Reservatin Reservation Reservation Reserv	144,828,915 2023 R 77,265,000 77,265,000 1,056,000 2,056,000 480,000 480,000 1,05,000 1,05,000 1,05,000 1,05,000 2,84,30,000 1,155,000 1	2002 R 69,279,000 34,699,229 1,285,000 1100,000 220,000 220,000 1100,000 220,000 1100,000 224,000 1100,000 224,000 1100,000 224,000 1100,000 224,000 1100,000 24,000 1100,000 24,0000 24,0000 24,0000 24,0000000000
Total Government Carata and Subsidies         Lockada in abova see the following garata and subsidies received:         Locandianal         Brandard Parks         Degradad Parks	144,528,915 2623 R 77,265,000 77,265,000 1,358,000 2,059,00 1,00,000 480,000 1,00,000 480,000 1,250,000 1,250,000 1,250,000 1,250,000 1,255,000 2,84,39,000 1,155,000 1,1	2022 R 69,279,000 34,999,929 1,285,000 34,999,929 1,285,000 2,200,000 2,200,000 2,200,000 4,521,000 4,521,000 1,365,529 104,265,529



		2023	2022
	Revenue recognised per vote as required by Section 123 (c) of the MFMA:	2023 R	2022 R
	Equitable share	77,265,000	69,624,763
	Executive and Council Corporate services	2,931,279	2,635,130
	Community and social services Finance and administration	479.940 9,354,120	11.421.941
	Planning and development Road transport	2.085.000	2,214,000 550,623 1,285,000
	Sport and recreation Waste water management		
	Housing Waste management	-	249,450
	Public safety Energy sources	23.185.691	5.881.101
	Water management Total Government Grants and Subsidies	29.227.884	2.592.899 96,454,908
	Total Government Grants and Subsidies	144,528,915	96,454,908
	Based on the allocations set out in the Division of Revenue Act (DoRA), no significant changes in the level of government funding are expected over the forthcoming 3 financial years.		
24.1	National Grants	2023 R	2022 R
	Opening balance	6,654,693	345,762
	Grants received Transfer to/from Equitable share. Municipal Infrastructure Grant. INEP.EPWP	129,478,000	93,099,000
	Renaid to National Revenue Fund Conditions met - Own Income	(1.040.309)	(1,734,356)
	Conditions met - Caesiala	(80,883,749) (50,899,181)	(73,374,386) (11,681,328)
	Conditions still to be met	3,309,454	6,654,693
		2023	2022
24.2	Provincial Grants	R	R
	Opening balance Grants received	2,486,065 10,846,000	5,044,052 8,374,000
	Repaid to National Revenue Fund Conditions met - Own Income	(1.126.519)	(2.772.470)
	Conditions met - Capital	(10,323,147) (1,415,000)	(8,118,337) (41,179)
	Conditions still to be met	467,400	2,486,065
		2023	2022
24.3	District Grants	R	R
	Opening balance	290,607	400,000
	Grants received Conditions met - Own Income	200,000	1,395,929 (182.078)
	Conditions met - Operating Conditions met - Capital	(414,641)	(109,393) (1,213,851)
	Conditions still to be met	75,966	290,607
		2023 R	2022 R
24.4	Other Grant Providers		
	Opening balance Grants received	1,400,000 313,575	1,400,000
	Conditions met - Own Income Conditions met - Operating	(175,200)	
	Conditions met - Canital . Conditions still to be met	(417.997)	1,400,000
	Conditions see to be mer	2023	2022
24.4	Equitable Share	R	R
	Grants received	77,265,000	69,279,000
	Conditions met - Oneration Conditions still to be met	(77.265.000)	(69.624.762)
	The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by		<u> </u>
	the basicinal control is the difference of the electric nucleon nationally and a congramous on control of occupit 1.4 of the defaultion (see not on 100) of the material and the second		
	In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive 6kl free water and 50kwh free electricity per month, which is funded from this grant.		
	All registered indigents receive a monthly subsidy as per approved budget, funded from this grant. Indigent subsidies is based on the cost of free basic services for the geographical area concerned.		
	concernee. See Appendix E & note 20 for a reconciliation of all grants.		
		2023 R	2022 R
24.5	Local Government Financial Management Grant (FMG)		
	Opening balance Grants received	2,085,000	1,914,000
	Conditions met - Operating	(2,085,000)	(1,914,000)
	The Financial Management Grant (FMG) is paid by National Treasury to municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA),		
	2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).		
24.6	Provincial Tressury : Western Cane Municinal Recovery Services Grant	2023 R	2022 R
24.6		4 000 000	
	Grants received Conditions met - Own Income	1,993,000	
	Conditions met - Operating	(1,993,000)	-
	To assist the municipalities to perform their functions effectively, including the coordination and intergrated functions and support related to improve overall financial		

To assist the municipalities to perform their functions effectively, including the coordination and intergrated functions and support related to improve overall financial governance and financial sustainability within municipalities when there is a municipal intervention.



		2023 R	2022 R
24.7	Municipal Infrastructure Grant (MIG)	ĸ	ĸ
	Opening balance Grants received	1,040,310 9.553.000	220,717 14.521.000
	Ganas received Transfer to exuitable share Renaid to National Revenue Fund	(1.040.309)	(220,716)
	Conditions met - Own Income	(744,153)	(1,671,014) (550,623)
	Conditions met - Oberatina Conditions met - Cabital	(744,153) (5,858,943)	(11,259,053)
	Conditions still to be met	2,949,904	1,040,310
	The Municipal Infrastructure Grant was used to upgrade infrastructure in previously disadvantaged areas.		
		2023 R	2022 R
24.8	Integrated National Electrification Grant (INEP)	ĸ	ĸ
	Opening balance	5,614,384	33,313
	Grants received Transfer to equitable share	11,000,000	6,100,000 (33.313)
	Conditions met - Own Income Conditions met - Capital	- (16,601,949)	(63,341) (422,275)
	Conditions still to be met	12.435	5.614.384
	The National Electrification Grant was used for electrical connections in previously disadvantaged areas.		
		2023 R	2022 R
24.9	Expanded Public Works Programme Integrated Grant (EPWP)		
	Opening balance		91,733
	Grants received Transfer to equitable share	1,136,000	1,285,000 (91,733)
	Conditions met - Oneration Conditions still to be met	(789.596)	(1.285.000)
	To provide funding for job creation in specific focus areas.		
24.10	Department of Local Government : Western Cape Municipal Interventions Grant	2023 R	2022 R
	Grants received	480.000	
	Conditions met - Own Income Conditions met - Operating	(179,941)	
	Conditions met - Capital	(300,000)	
	Conditions still to be met	60	<u> </u>
	To provide financial assistance to municipalities to improve infrastructure, systems, structures, corporate governance, service delivery and compliance with executive obligations.		
	uunigatuuns.	2023	2022 R
24.11	Human settlements development grant (Beneficiaries) - Housing	R	ĸ
	Opening balance		710
	Recaid to National Revenue Fund Conditions still to be met	<u> </u>	(710)
	The Housing grant was utilised for the development of erven and the erection of top structures.		
	The Housing grant was utilised for the development or even and the erection of top structures.		
		2023 R	2022 R
24.12	Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)	ĸ	ĸ
	Opening balance		203.871
	Recaid to National Revenue Fund Conditions still to be met		(203,871)
	To fund housing within municipalities that demonstrated capacity to plan and deliver housing rapidly, with emphasis on rural areas.		
	то нач посалу чили планоральса нак осполнаваето сересту се рештила осност посалу перкау, чил стремана от тики и селе.	2023	2022
24.42	Human Settlements Development Grant - Tile Deeds Restoration	R	R
24.10	Opening balance		705,775
	Renaid to National Revenue Fund		(705.775)
	Conditions still to be met	<u> </u>	· ·
	To assist with the registration backlog in terms of housing provided.		
		2023 R	2022 R
24.14	Human Settlements - Municipal Accreditation and Capacity Building Grant		
	Opening balance Grants received	(91,173) 256,000	158,277
	Conditions met - own income Conditions met - Operation	(164.827)	(249.450)
	Conditions still to be met	(0)	(91,173)
	The purpose of grant is to fund salary of the capacity building clerk for a period of twelve months.		
		2023 R	2022 R
24.15	Provincial Treasury : Financial Management Capacity Building Grant	ĸ	R
	Opening balance	250,000	1,280,000
	Grants received Interest received	100.000	250.000
	Transfer from Financial Management Support Grant Repaid to National Revenue Fund	-	(1,280,000)
	Conditions still to be met	350,000	250,000
	To develop financial human capacity within the municipal area to enable a sustainable local financial skills pipeline that is responsive to the municipalities requirement to enable sound		

To develop financial human capacity within the municipal area to enable a sustainable local financial skills pipeline that is responsive to the municipalities requirement to enable sound and sustainable financial management and good financial governance.



24.16	Provincial Treasury : Financial Management Support Grant	2023 R	2022 R
	Opening balance Grants received	0	200,000 100,000
	Conditions met - Operating		(300,000)
	Conditions still to be met To provide financial assistance to the municipality to improve overall financial governance. The grant was used for revenue enhancement and asset verifications.		<u> </u>
		2023 R	2022 R
24.17	Transport & Public Works : Financial Assistance to Municipalities for Maintanance and Contruction of Transport Infrastructure		
	Opening balance Correction of Error		
	Grants received Interest received		-
	Recaid to National Revenue Fund Conditions met - own income		
	Conditions met - Oceratina Conditions met - Capital		
	Conditions still to be met	<u> </u>	<u> </u>
	To financial assist the municipality with maintenance and construction of municipal main roads, where the municipality is the road authority.		
		2023 R	2022 R
24.18	Department of Cultural Affairs and Sport : Library Service: Replacement Funding Opening balance	1 098 401	880.658
	Grants received Renaid to Mational Revenue Fund	6,679,000 (1.098.401)	6,548,000
	Conditions met - Operating Conditions met - Capital	(6,583,742)	(6,289,078) (41,179)
	Conditions still to be met	95,258	1,098,401
	To support municipal investment in library services and sustain the future professional delivery and development of library services.		
		2023	2022
24.19	Department of Local Government : Fire Service Capacity Building Grant	R	R
	Ocening balance Repaid to National Revenue Fund		154.074
	Conditions still to be met		(104,014)
	To provide financial assistance to municipalities to ensure functional emergency communication, mobilisation systems and fire services.		
		2023 R	2022 R
24.20	Department of Local Government : Community Development Workers (CDW) Operational Support Grant		
	Opening balance Grants received	164,984 223,000 (365,904)	215,284 226,000 (276,300)
	Conditions met - Operation Conditions still to be met	22,081	164,984
	To provide financial assistance to the municipality to cover operational and capital costs pertaining to line functions of community development workers including supervisors and regional		
	coordinators.	2023	2022
24.21	Department of Local Government : Thusong Services Centres Grant (Sustainability: Operational Support Grant)	R	R
	Opening balance Grants received	0	102,787 150,000
	Rosaid to National Revenue Fund Conditions met - Operating		(102,787) (150,000)
	Conditions still to be met	0	0
	To provide financial assistance to the municipality, ensuring the financial sustainability to the Thusong Service Centre.		
9.00	Department of Local Government : Municipal Drought Relief Grant	2023	2022 R
24.22	Department of Local Government : Municipal Drought Relief Grant Opening balance	R 28.118	R 1.125.517
	Recaid to National Revenue Fund	(28,118)	(308,156) (789.243)
	Conditions still to be met	(0)	28,118
	Drought relief financial assistance to the municipality to augment water supply and bulk infrastructure capacity.		
		2023 R	2022 R
24.23	Water Services Infrastructure Grant (WSIG) Grants received	28.439.000	
	Conditions still to be met	(28,438,288)	
			<u> </u>
	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and priorities of ender development; support municipalities in implementing water conservation and water demand management		
	communities, including sping protection and groundwater development; support municipatities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipatities.		
	ina majazina.	2023	2022
24.24	Fire and Drought Relief	R	R
	Opening balance		17,097
	Recaid to National Revenue Fund Conditions still to be met		(17,097)
	To assist with the impact of climate change in the province.		





		2023 R	2022 R
24.25	Department of Local Government: Emergency Municipal Load Shedding Relief Grant Grants received Conditions met - Oceastina	1.115.000	
	Conditions met - Operating Conditions still to be met	(1.115.000)	
	Provide a financial contribution to municipalities towards the purchase and installation of back-up energy supply (which may include generators, renewable power		
	Provée à franciai contribution to municipalitée towards the purchase and installation of back-up energy supply (which may include generations, renewable power sources, batteries and al anclinary costs associated with the installation of sale keeping, carging (see ) (or water and seatwards in instalucture as an immediate response to the prolonged load-shedding, thereby miligating the impact on the provision of basic services and potential health risks.		
24.26	Chemical Industries Education & Training Authority	2023 R	2022 R
24.20	Grants received	313,575	
	Conditions met - Operatina Conditions still to be met	(175,200)	
	Implementation of learning programmes on a fulltime and uninterrupted basis for a period of 18 months.		
24.27	Central Karoo District Municipality	2023	2022
	Opening balance	R 290.607	R 400.00
	Grants received Conditions met - own income	200,000	1,395,90 (182.07 (109,39
	Conditions met - Operating Conditions met - Capital	(414,641)	(1,213,85
	Conditions still to be met	75,966	290,60
	To provide safety response measures with regards to COVID 19 pandemic	2023	2022
4.28	Department of Local Government : Local Government Public Employment Support Grant	R	R
	Opening balance Grants received	1,035,734	1.100.00
	Conditions met - Operating Conditions still to be met	(1,035,734)	(64,2)
	Partnership between local, district and metro municipalities to expand or initiate public employment initiatives in social, infrastructure and environmental sectors.		
4.29	To provide financial assistance to mitigate economic challenges arising from COVID 19 pandemic Other Grant Providers: Services SETA	2023	2022
4.29	Other Grant Providers: Services SETA	2023 R	2022 R
	Opening balance	1,400,000	1,400,00
	Crandilions met « Canital	(417.997)	
	Conditions still to be met	982.003	1.400.00
	Financial contribution towards electrical and water infrastructure for completion of the Skills Centre.	2023	2022
4.30	Total Grants	2023 R	2022 R
	Opening balance	10,831,366 140,837,575	5,789,8 104,268,9
	Grants received In National Revenue Fund	(2.166.828)	(2.772.4)
	Conditions met - own income Conditions met - Operating	(28,438,288) (94,904,737) (23,178,889)	(1,916,43 (81,602,11 (12,936,35
	Conditions met - Coeratino Conditions met - Caoital Conditions met be met	(23,178,889)	(12,936,35
		2023	2022
5.	CONTRIBUTED PROPERTY, PLANT AND EQUIPMENT	R	R 8
	Mini-substation Bird Street		793,99
	Department: Forestry, Fisheries and the Environment - Waste Compactor Truck Total Computer Services - Computer Equipment	2,551,882 4,300 7,460	
	Ubertec - Computer Equipment Department: Transport and Public Works - Computer Equipment	7,460 401,622	
	Total Contributed Property, Plant and Equipment	2,965,264	793,99
		2023 R	2022 R
16.	LICENCES AND PERMITS		
	Road and Transport Total Licences and Permits	181,192	330,30 330.30
		2023 R	2022 B
	Disclosed as follows:	R	к
		181,192	
	Reverse ben Noc-Exchange Transactions Reverse ben Exchange Transactions	181,192 	209,85
	Revenue from Non-Exchange Transactions Revenue from Exchange Transactions	181,192	120,45 209,85 330,30 2022
17.	Revenue from Non-Exchange Transactions Revenue from Exchange Transactions Total Licences and Permits	181,192 2023 R	209,88 330,34 2022 R
17.	Revenue from Nou-Exclusinge Transactions Revenue from Exclusing Transactions Tobal Licences and Permits	181,192	209,88 330,34 2022 R
7.	Revenue from Non-Exchange Transactions Revenue from Exchange Transactions Total Licences and Permits	181,192 2023 R	209,83 330,34 2022 R 81.667.44 81,886,88
7.	Revenue from Non-Exchange Transactions Revenue from Non-Exchange Transactions Total Licences and Permits SERVICE CHARGES Electricity Service Carages Less: Revenue Forgone Water	181,192 2023 R 79.474.982 86,756,794 (7,281,813) 16,979,804	209,85 330,34 2022 R 81.667.44 81,886,85 (219,45 23,265,11
7.	Revenue from Non-Exchange Transactions Revenue on Exchange Transactions Total Leones and Permits SERVICE CHARGES Electricity Service Charges Lets: Revenue Forgone	181,192 2023 R 79.474.982 86,756,794 (7,281,813) 16,979,804 22,255,300	209,85 330,34 2022 R 81.667.44 81,886,85 (219,44 23,265,11 28,771,24
17.	Reverue form Kon-Exchange Transactions Reverue form Exchange Transactions STALLEences and Permits SERVICE CHARGES Electricity Service Charges Less: Reverue Forgone Veter Service Charges Less: Reverue Forgone Less: Reverue Forgone	181,192 2023 R 79.474.982 86,756,794 (7,281,813) 16,879,804 (22,553,030) (5,573,227) 10,497,935	2098 330,3 2022 R 81.667.4 81,866,8 (219,4) 23,265,1 (5,506,1) 7,905,2
7.	Revenue from Non-Exchange Transactions Revenue from Exchange Transactions Total Licences and Permits SERVICE CHARGES Electricity Service Charges Less:: Revenue Forgone Water Service Charges Less:: Revenue Forgone	181,192 2023 R 79.474.982 86,756,794 (7,281,813) 16,979,804 22,553,003 (5,577,227)	209,8 2022 R 81.667.4 81.867.4 (219,4) 23,265,1 26,771,2 (5,506,1) 7,906,2 11,591.3
17.	Revenue from Non-Exchange Transactions Revenue from Exchange Transactions Total Leones and Permits  SERVICE CHARGES  Electricity Service Charges Less: Revenue Forgone Veter Service Charges Less: Revenue Forgone Less: Revenue Forgone Veter Service Charges Less: Revenue Forgone Veter	1891.192 2023 R 78.474.982 88.756.764 (7.281.813) 16.573.227) 19.6473.804 (2.2555.300) (19.6473.804 (2.2555.300) (19.6473.804 (2.2555.300) (19.6473.804 (2.2573.804) (19.77519)	209,84 330,34 2022 R 81.667,44 81,866,84 (219,45 (219,45 (219,45 (219,45) (
27.	Reverse for Non-Exchange Transactions Reverse for Schange Transactions Service Change Electricity Service Changes Less: Revenue Forone Less: Revenue Forone Service Charges Less: Revenue Forone Less: Revenue Forone Service Charges Less: Revenue Forone Service Charges Less: Revenue Forone	181.192 2023 R 79.474.982 86.756.794 (7.281.813) 16.979.824 22.553.030 (5.573.227) 10.497.825 14.477.454 (3.397.519)	209,85 330,30 2022



	2023 R	2022 R
28. SALES OF GOODS AND RENDERING OF SERVICES		
Application Fees for Land Usage	82,290	
Building Plan Approval Cemetery and Burial	99,749 345.569	83,757 422,893
Cemetery and sound Clearance Certificates	345,569 50,695	422,693 66,154
Drainage Fees	680	320
Encroachment Fees	916	916
Entrance Fees	80,105	1,218
Legal Fees	1,001	
Membership Fees Photocopies and Faxes	14.047 16.070	11,668 17,500
Photocopies and raxes Sale of Goods	18,070	41,280
Valuation Services	110,413	14,772
Total Sales of Goods and Rendering of Services	809,533	660,477
	2023	2022
29. RENTAL FROM FIXED ASSETS	R	R
	1.305.505	1.275.304
Investment Property Property, Plant and Equipment	76.971	1,275,304 77,462
Total Rental from Fixed Assets	1,382,476	1,352,766
	2023	2022
	R	R
30. INTEREST EARNED - EXTERNAL INVESTMENTS		
Bank	2,121,363	540,859
Total Interest Earned - External Investments	2,121,363	540,859
	2023	2022
	R	R
31. INTEREST EARNED - EXCHANGE TRANSACTIONS		
Receivables from exchange transactions	7,852,336	6,243,807
Total Interest Earned - Outstanding Receivables	7,852,336	6,243,807
	2023	2022
	R	R
32. OPERATIONAL REVENUE		
Administrative Handling Fees and Photocopies	1,930,305	392,191
Breakages and Losses Recovered	591	1,722,838
Commission of insurances Incidental Cash Surpluses	116.924 47.699	114.309
Inspection Evers	47,099	114,309
Insurance Refund	398,991	276,464
Registration Fees	172,245	74,182
Request for Information Staff Recoveries	28.012	17.509 97.879
Statt Recoveries Skills development levy refund	(314,233) 185.307	97,879
Salis dereophien review rendu	20,000	56,387
Total Operational Revenue	2,586,825	2,897,019



	2023	2022
	R	R
EMPLOYEE RELATED COSTS		
Action Advances Basic Salaria and Yanges Basic Salaria and Yanges Basic Salaria Bod Internet Salaria Bod Internet Essential users Group Instantes Long Service Broune Long Service Broune Mathematics Long Service Broune Mathematics Long Service Broune Mathematics Long Service Broune Parameter Inter of Jave Parameter Inter	2,175,514 93,359,431 0,326,35 0,324,325 0,324,325 0,324,325 0,324,325 0,324,325 0,324,325 0	1 200,513 90,488,740 52,299 6,051,481 201,578 423,917 2,015,290 2,015,290 2,015,040 2,015,040 2,015,040 4,45,200 14,419,306 4,44,520 15,811,908 2,2407,870
Unemployment Fund Uniform Allowance	80,000	115,000
Post retirement obligations	1,530,000	1,567,804
Current Service Cost - Long Service Awards - Note 15.2 Current Service Cost - Medical - Note 15.1	482,000 1,048,000	564,608 1,003,196
Total Employee Related Costs	122,440,789	124,977,211
KEY MANAGEMENT PERSONNEL		

The directors There are no to the Mu The Di

The directors are directly accountable to the Municipal Manager. The Director Corporate services are permanently employed.		
There are no post-employment or termination benefits payable to them at the end of their service.		
	2023	2022
REMUNERATION OF KEY MANAGEMENT PERSONNEL	R	R
Remuneration of the Municipal Manager: M.J. Penxa		
Acting Allowance		
Basic Salary	405.519	1.141.500
Cellular and Telephone Allowance	6,400	18,000
Contributions, Medical and Pension Funds	886	-
Motor Vehicle Allowance		-
Scarcity allowance	28,386	79,905
Pavments in lieu of leave	109.762	
Total	550,953	1,239,405
Municipal manager for the period July 2022 to November 2022		
	2023	2022
	ĸ	ĸ
Remuneration of the Acting Municipal Manager: GZ Nyathi Acting Allowance		96 177
Acting Allowance Basic Salary	694.141	407.186
Cellular and Telephone Allowance	9.000	8.857
Contributions. Medical and Pension Funds	1.063	0,007
Payments in lieu of leave	29.241	
Scarcity allowance	41.417	33 939
Total	774.861	546.158
	114,001	040,100
Acting Municipal Manager for the period July 2022 to February 2023		
	2023	2022
	R	R
Remuneration of the Acting Municipal Manager: RR Links Basic Salary	71.764	
Basic Salary	5.613	-
Cellular and Lelebrinde Autowance Pension and UIE Contributions	5.013	-
Pension and On Commontons Scarcity vallowance	5.023	
Total	83,095	·
Acting Municipal Manager for the period January 2023 to April 2023		
	2023	2022
	2023	2022

Remuneration of the Acting Municipal Manager: De Weige Banic Stam Cellular and Telephone Allowance Medical Add Contributions Motor Vehicle Allowance Presion and UIC contributions Scaraby allowance Total Municipal Manager for the period May 2023 to June 2023

33.

Renumeration of Chief Financial Office: N Nisangani Basic Salaw Cellular and Telephone Allowance Scaratiy allowance Molor Vehicle Allowance Molor Vehicle Allowance Molor Vehicle Allowance Oranitolions, Medical and Pension Funds Payments in like ul Rave	
Total	
Chief financial officer till June 2022	
Remuneration of Acting Chief Financial Officer: NP Mabhena Basic Salary Calidar and Telephone Allowance Scaroly allowance Parmentian line of Bene Combutions, Medical and Pension Funds Total	

Acting Chief Financial Officer for the period July 2022 to March 2023

. R 129,812 3,000 11.456 20,000 10,880 12,026 187,173 2023 R 2022 R 704,634 18,000 72,823 173,817 7,200 154,676 52,018 1,183,168 2023 R 2022 R 564,205 12,000 39,494 24.581 1,417 641,697 88,726 1,887 6,211 96,824



AUDITOR-GENERAL SOUTH AFRICA 30 November 2023 Auditing to build public confidence

Remuneration of Acting Chief Financial Officer: RA Eland Acting Allowance	R	2022 R
	47,103	
Scarcity allowance Cellular and Telephone Allowance	3,297 6.000	
Total	56,400	
Acting Chief Financial Officer for period March 2023 to June 2023		
	2023 R	2022 R
Remuneration of the Acting Director Community Services: Al Hendricks Basic Salary		
Calular and Teleohone Allowance Scarcity allowance		
Scaroty allowance Payments in lieu of leave		
Total		
Acting Director Community Services for the period August to October 2021		
	2023 R	202 R
Remuneration of the Acting Director Community Serivces: MC Phosoko	N	ĸ
Basic Salary Cellular and Telephone Allowance		
Contributions, Medical and Pension Funds Scarcity allowance		
Total		
Acting Director Community Services for the period July 2021		
	2023 R	202 R
Remuneration of the Director Corporate Services: AC Makendlana	842,898	ĸ
Cellular and Telephone Allowance	18 000	
Basic Stary Cellular and Telepon Allowance Contributions, Medical and Pension Funds Scaridy allowance	192,581 72,823	
Scaracity allowance Payments in lise to flawe Motor Vehicle Allowance		
Motor Vehicle Allowance Other benefits and allowances	60,000 838	
Other benefits and allowances Performance Bonus	838 100,183	
Total	1,287,324	1
	2023 R	202: R
Remuneration of Director: Infrastructure Services: D.C. Van Turha Basic Salary	401,114	
Basic Salary Cellular and Telephone Allowance	401,114 7,500	
Scarcity allowance Motor Vehicle Allowance	36,412 7,500	
Motor Vehicle Allowance Contributions, Medical and Pension Funds	7,500 88,404	
Payments in lieu of leave	12,004	
Performance Bonus Other benefits and allowances	50,000 773	
	603,707	1
Director Infrastructure Services for the period July 2022 to November 2022		
	2023 R	202: R
Remuneration of Acting Director: Infrastructure Services: C.B Wright Acting Allowance	162,393	
Acting Director Infrastructure for the period July 2022, September 2022 to June 2023		
	2023 R	202: R
Remuneration of Acting Director Corporate Services: MC Tshibo Acting Allowance	103,358	
Cellular and Telephone Allowance	4,500	
Scarcity allowance	5,223	
Acting Director Corporate Services for period September 2022 to December 2022	113,081	
	2023 B	202: R
Remuneration of Acting Director Community Services: MC Tshibo		ĸ
Acting Allowance	194,200 9,000	
Cellular and Telephone Allowance	13.594	
Cellular and Telephone Allowance Scarcitv allowance		
Scarcitv allowance	216,794	
Scarcitv allowance		202
Scardri villovance Acting Director Community Services for period December 2022 to May 2023 Remuneration of Acting Director Infrastructure Services: NL Kotze	2023 R	202: R
Scarcitv allowance		202: R
Scardri villovance Acting Director Community Services for period December 2022 to May 2023 Remuneration of Acting Director Infrastructure Services: NL Kotze	2023 R	202: R
Search's allowance Acting Director Community Services for period December 2022 to May 2023 Remuneration of Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services for August 2022	2023 R	R
Search's allowance Acting Director Community Services for period December 2022 to May 2023 Remuneration of Acting Director Infrastructure Services: NL Kotze Acting Allowance	2023 R 6,182 2023	R 202:
Search's allowance Acting Director Community Services for period December 2022 to May 2023 Remumeration of Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services for August 2022 Remuneration of Acting Director Community Services: NL Kotze	2023 R 6.162 2023 R	R 202:
Scardin allowance Acting Director Community Services for period December 2022 to May 2023 Remuneration of Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services for August 2022 Remuneration of Acting Director Community Services: NL Kotze Acting Director Community Services for period September 2022 to November 2022	2023 R 6,182 2023 R 47,006	R 202 R
Search's allowance Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services for August 2022 Remuneration of Acting Director Community Services: NL Kotze Acting Allowance Acting Director Community Services for period September 2022 to Nevember 2022 TOTAL REMUNERATION OF KEY MANAGEMENT PERSONNEL	2023 R 6.162 2023 R 47.006 2023 R	R 202 R 202
Search's allowance Acting Director Infrastructure Services: NL Kotze Acting Director Community S	2023 R 6.182 2023 R 47.006 2023	R 202 R 202 R
Searchar allowance Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services: NL Kotze Acting Director Infrastructure Services: NL Kotze Acting Director Community Services: N22 to Nevember 2022 TOTAL-REINVERATION OF KEY MANAGEMENT PERSONNEL Acting Allowance Acting Allowance	2023 R 6,162 2023 R 47,006 2023 R 50,0241 3,169,453	R 202 R 202 R
Searchar allowance Acting Director Infrastructure Services: NL Kotze Acting Director Community S	2023 R 0.182 2023 R 47.006 2023 R 2023 R 900.241	R 202 R 202 R
Searchar allowance Acting Director Infrastructure Services: NL Kotze Acting Director Community S	2023 R 6.162 2023 R 47.006 2023 R 505.241 3.169.43 3.169.43 8.1013 284.350	R 202 R 202 R
Searchard allowance Acting Director Infrastructure Services: NL Kotze Acting Director Community	2023 R 6,182 2023 R 47,006 2023 R 1,109,453 3,109,455 3,109,4553,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 3,100,455 4,100,455 3,100,455 4,100,455 3,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,455 3,100,4553,100,4553,100,455 3,100,4553,100,4553,100,455 4,100,4553,100,4553,100,4553,	R 202: R 202: R 4
Search allowance Acting Director Infrastructure Services: NL Kotze Acting Allowance Acting Director Infrastructure Services: NL Kotze Acting Allowance Acting Director Community Services for Jaquest 2022 to November 2022 Remuneration of Acting Director Community Services: NL Kotze Acting Allowance Acting Director Community Services for pariod September 2022 to November 2022 TorL REMURERATION OF KEY MANAGEMENT PERSONNEL Acting Allowance Contributions, Media and Pension Funds Basis Ba	2023 R 6,182 2023 R 47,006 2023 R 47,006 11,169 8,101 2,24,350 11,169 8,700 11,169 8,700 11,169 8,700 11,159 8,758 11,159	R 202 R 202 R 4
Searcher allowance Acting Director Infrastructure Services: IL Kotze Acting Director Infrastructure Services: IL Kotze Acting Allowance Acting Director Infrastructure Services: IL Kotze Acting Allowance Acting Director Community Services: IL Kotze Acting Allowance Basic Satury Bools Basic Satury Basic Basic Satury Basic Basic Satury Basic Basic Satury Basic Satury Basic Satury	2023 R 0.162 2023 R 47.006 2023 R 47.006 3.109.451 3.109.453 8.1013 2.243.450 1.13.454 2.243.450 1.13.656 8.7.000 1.611 2.243.450 1.13.656	R 202: R 202: R 4
Searchard allowance Acting Director Infrastructure Services: NL Kotze Acting Director Community	2023 R 6,182 2023 R 47,006 2023 R 47,006 11,169 8,101 2,24,350 11,169 8,700 11,169 8,700 11,169 8,700 11,159 8,758 11,159	2022 R 2022



REMUNERATION OF COUNCILLORS						2023 R	2022 R
Total Remuneration of Councillors Annual Remuneration						5.358.983	5.250.26
Telephone Allowance						528,943	5,250,26
Travel Allowance						528,943	529,83
Tools of trade						46.672	46.75
Pension						46,672	46,75
Medical						2,605	120.95
Total						6,265,821	6,172,69
Remuneration paid to Councillors can be su							
2023 financial year	Annual Remuneration	Telephone Allowance	Travel Allowance	Tools of trade	Pension	Medical	Total
*Executive Mayor (A.Sauls)	337,326	15,543		1,372		2,605	356,84
*Executive Mayor (T.Prince)	464,739	23,800		2,100	37,429	-	528,00
Deputy Executive Mayor (LV Piti)	598,859	40,800		3,600	89,829	-	733,0
Speaker (N.Constable)	688,688	40,800		3,600		-	733,0
Executive councillor (CL de Bruin)	645,646	40,800		3,600			690,0
Executive councillor (N.Abrahams)	645,646	40,800		3,600			690,0
R.Shuza	242,818	40,800		3,600	29,612		316,8
JDK Revnolds	272.430	40.800		3.600			316.6
EF Botha	236.896	40.800		3.600	35.534		316.8
LBJ Mdudumani	272 430	40,800		3.600			316.8
S Essop	272,430	40,800		3,600			316.8
SM Meyers	272,430	40,800		3,600			316.6
AM Slabbert	204.322	40,800	68.108	3,600			316.6
-LI van der Linde	204.322	40,800	68 108				
JJ van der Linde Total Councillors' Remuneration	204,322 5,358,983	40,800 528,943	68,108 136,215	3,600 46,672	- 192,404	2,605	316,83 6,265,82
	5,358,983 period July 2022 to January 2	528,943 023. A. Sauls was the e	136,215	46,672	192,404	2,605	
Total Councillors' Remuneration * T.Prince was the executive mayor for the p	5,358,983	528,943	136,215	46,672	- 192,404 Pension	2,605	
Total Councillors' Remuneration T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (G.Pietersen)	5,358,983 period July 2022 to January 2 Annual Remuneration 469,420	528,943 023. A. Sauls was the of Telephone Allowance 22,893	136,215 executive mayor for the period Februa	46,672 ary 2023 to June 2023. Tools of trade 2,020	Pension		6,265,8 Total 494,3
Total Councillors' Remuneration " T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (G.Pietersen) Deputy Executive Mayor (L.Y Piß)	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 396,693	528,943 023. A. Sauls was the e Telephone Allowance 22,893 26,293	136,215 executive mayor for the period Februa	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320			6,265,8 Total 494,3 462,7
Total Councillors' Remuneration T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (G.Pietersen) Deputy Executive Mayor (L.V Pili)	5,358,983 period July 2022 to January 2 Annual Remuneration 469,420	528,943 023. A. Sauls was the of Telephone Allowance 22,893	136,215 executive mayor for the period Februa	46,672 ary 2023 to June 2023. Tools of trade 2,020	Pension		6,265,8 Total 494,3 462,3
Total Councillors' Remuneration T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (G.Pietersen) Deputy Executive Mayor (U.P Piß) Speaker (N.Constable)	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 396,693	528,943 023. A. Sauls was the e Telephone Allowance 22,893 26,293	136,215 executive mayor for the period Februa	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320	Pension		6,265,6 Total 494,3 714,0
Total Councillors' Remuneration T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (C.Priletensen) Deputy Executive Mayor (LVPII) Speaker (PL Constable) Direl Whip (AM Klani)	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 396,693 669,653	528,943 023. A. Sauls was the e Allowance 22,893 26,293 40,800	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2.020 2.320 3.600	Pension 37,429		6,265,8 Total 494,3 462,7 714,0 236,5
Total Councillors' Remuneration 'T.Prince was the executive mayor for the p 2022 financial year Executive Mayor (C.Pietersen) Perpty Executive Mayor (L.V.Pri) Speaker (P. Constable) Diel Wilho (JAM Kilani) Executive councillor (CL de Bruin)	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 396,693 669,655 146,329	528,943 023. A. Sauls was the of Allowance 22,893 26,293 40,800 14,507	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320 3,600 1,280	Pension 37,429		6,265,8 Total 494,3 462,7 714,( 236, 548,5
Total Councillors' Remuneration T.Prince was the executive mayor for the p 1922 financial year Executive Mayor (L.V.Pri) Specify Executive Mayor (L.V.Pri) Specify Executive Mayor (L.V.Pri) Specify Councillor (CL. de fruin) Specultive councillor (CL. de fruin) Specultive councillor (CL. de fruin)	5,358,983 period July 2022 to January 2 Annual Remuneration 469,420 396,683 669,655 146,329 504,144	528,943 023. A. Sauls was the e Allowance 22,893 26,293 40,800 14,507 40,800	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320 3,600 1,280 3,800	Pension 37,429		6,265,6 Total 494,3 462,7 714,0 236,5 548,7 435,5
Total Councillors' Remuneration T.Prince was the executive mayor for the p total financial year Executive Mayor (L.Prietersen) Speaker (P. Constable) Daroutive councillor (CL ade Bruin) Sand White (M.R.Calad Bruin) Sandrase Saltara	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 366,693 669,655 146,329 504,144 407,363	528,943 023. A. Sauls was the of Telephone Allowance 22,893 26,293 40,800 14,507 40,800 28,293	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320 3,600 1,280 3,600 2,320	Pension 37,429		6,265,6 Total 494,3 462,7 714,0 236,6 548,6 436,5 203,5
Total Councillors' Remuneration * T-Prince was the executive mayor for the p 2022 financial year Executive Mayor (LV PH) Deputy Executive Mayor (LV PH) Restruct RShuca	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 396,853 148,329 504,144 407,363 175,338	528,943 023. A. Sauls was the e Allowance 22,893 28,293 40,800 14,507 40,800 28,293 28,293	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,820 3,800 1,280 3,800 2,320 2,320 2,320	Pension 37,429		6,265,5 Total 494.3, 462,7 714,4 236,5 548,6 435,5 203,5 203,5
Total Councillors' Remuneration T Prince was the executive mayor for the p 2022 (Inancial year Executive Mayor (LYPR)) Speaker (N-Constable) Speaker (N-Constable) Speaker (N-Constable) Speaker (N-Constable) Speaker (N-Constable) Speaker (N-Constable) Discutive councillar (CL-de Brun) Secutive councillar (CL-de Brun) Speaker (N-Constable) Discutive councillar (CL-de Brun) Discutive councillar (CL-de Brun) Discutive councillar (CL-de Brun)	5,356,983 beriod July 2022 to January 2 Annual Remuneration 469,420 3996,693 698,655 146,329 504,144 407,363 175,338	528,943 023. A. Sauls was the of Telephone Allowance 22,893 26,293 40,800 14,507 40,800 26,293 26,293 26,293 26,293	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320 1,280 3,200 2,230 2,230 2,230 2,230 2,230	Pension 37,429 21,054		6,265,6 Total 494,2 714,6 236,5 548,5 203,6 203,
Total Councillors' Remuneration T. Prince was the executive mayor for the p 2022 financial year Executive Mayor ((X-Pretersm)) Speaker (K-Constaine) Speaker (C-Constaine) Speaker (C-Constaine) Speake	5,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 598,693 698,695 146,329 504,144 407,363 175,338 166,454 175,338	528,943 023. A. Sauls was the e Telephone Allowance 22,893 40,800 14,507 40,800 26,293 26,293 26,293 26,293 26,293	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,020 2,320 3,600 1,280 3,600 2,250 2,250 2,350 2,350 2,350 2,350 2,350	Pension 37,429 21,054		6,265,6 Total 494,3 462,7 714,0 236,5 435,5 203,
Total Counciliant' Remuneration T. Prince was the executive mayor for the p 2022 facadotic Mayor (CaPetersen) Deput / Encode Mayor (VPN) Deput / Encode Mayor (CaPetersen) Deput / Encode Mayor (CaPetersen) Deput / Encode Mayor (CaPetersen) Encode councilies (VA Stanhams) RShuta Encode CaPetersen) El Biota El Biota El Scape	5,358,983 beried July 2022 to January 2 Annual Remuneration 198,855 148,329 504,144 407,363 175,338 175,338 175,338	528,943 023. A. Sauls was the of Allowance 22,893 26,293 40,800 14,507 40,800 28,293 26,293 26,293 26,293 26,293	136,215 executive mayor for the period Februs Travel Allowance	46,672 ary 2023 to June 2023. Tools of trade 2,000 3,800 1,280 3,800 2,320 2,320 2,320 2,320	Pension 37,429 21,054		6,265, Total 494.3 462.7 714.4 236.5 548.6 203.5 2
Total Councillors' Remuneration T. Prince was the executive mayor for the p N222 Financial year Executive Mayor (CP-Netorener) Speaker (N-Constable) Secutive Counciller (CL de Bulur) Secutive Counciller (CL de Bull) Secutive Counciller	6,388,983 beried July 2022 to January 2 Annual Remuneration 480,420 396,683 640,320 50,144 407,333 175,338 175,338 175,338 175,338	528,943 2023. A. Sauls was the r Teleptone Allowance 22,803 40,800 14,507 40,800 26,293 26,29	136,215 executive mayor for the period Februs Travel Allowance	48,672 any 2023 to June 2023. Tools of trade 2,000 3,000 3,000 2,0000 2,000 2,000 2,000 2,	Pension 37,429 21,054		6,265, Total 494,3 462,7 714,6 236,6 548,6 403,5 2
tabl Councilions' Remuneration T. Prince was the executive mayor for the p 2021 financial year Cascular Marya (C.Prietersen) begin (Denotine Marya (C.Prietersen) begin (Denotine Marya (C.P. Brian) begin (Denotine Marya (C.B. Brian) begin (Denotine Marya (C.B. Brian) begin (Denotine Marya (C.B. Brian) begin (Denotine Marya (Denotine Marya Fistage D. Madutamani Estage M. Bashent	6,358,983 beriod July 2022 to January 2 Annual Remuneration 469,420 399,885 60,420 399,885 60,414 40,329 50,144 40,7333 175,338 166,459 175,338 175,338 175,338 175,338	528,943 023. A. Sauls was the 4 Allowance 22,893 26,293 40,200 40,200 40,200 40,200 26,293 26	136.216 executive mayor for the period Febru Travel Allowance	44,472 ary 2023 to June 2023. Tools of trade 2,020 3,200 2,2	Pension 37,429 21,054		6,265, Total 494, 462, 714, 236, 548, 435, 203, 203, 203, 203, 203, 203, 316, 316,
Total Councillors' Remuneration T. Prince was the executive mayor for the p tot2 financial year Executive Mayor (D. Polensen) Sensorie Mayor (D. Villi) Sensorie Mayor (D. Villi) Sensorie (D. Constable) Sensorie Counciller (C. de Bruin) Sensories Sensories DK Reprodis B Madumani B J. Madumani B J. Madumani B J. Madumani M Salabort M Salabort	6,358,983 heriod July 2022 to January 2 Annual Remuestion 668,693 957,598 957,	528,943 023. A. Sauls was the ( Telephone Altowance 22,983 40,800 14,507 40,800 26,293	136.216 executive mayor for the period Febru Travel Allowance	46,672 any 2023 to June 2023. Tools of trade 2,000 3,000 3,000 2,0000 2,000 2,000 2,000 2,	Pension 37,429 21,054		6,265, Total 494.; 462.; 714.; 203.; 2
Total Councillors' Remuneration T. Prince was the executive mayor for the p tazz financial year Discutive Nary (C.Pretersen) peaker (N. Constable) peaker (N. Constable) Discutive counciller (C.A. Bruh) Secutive counciller (D.A. Bruh) Secutive council (D.A. Bruh) S	5,389,983 Annual Remuneration 989,955 108,155	528,943 023. A. Sauls was the ( Allowance 22,893 26,293 40,800 40,800 40,203 26,293 26	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	44,472 any 2023 to June 2023. Tools of trade 2,200 3,000 2,230 2,2	Pension 37,429 21,054	Medical	6,265,4 Total 494,3 462,3 714,6 206,5 200,5
Total Councillars' Remuneration T. Prince was the executive mayor for the p 1022 Financial year Executive Mayay (C.PHENSEN) Deputy Executive Mayay (C.PHENSEN) Deputy Executive Mayay (C.PHENSEN) Deputy Executive Mayay (C.C.B. Brunn) Decoding Counciller (M.Abrahams) Decoding Counciller (M.Abrahams) Decod	5,348,943 Annual Remuneration 960,600 960,600 960,655 166,362 960,655 166,362 175,338 175,338 176,538 175,35	528,943 023. A. Sauls was the ( Telephone Allowance 22,983 40,800 14,507 40,800 26,293	136.216 executive mayor for the period Febru Travel Allowance	48,672 ary 2023 to June 2023. Tools of trade 2,000 3,000 2,0	Pension 37,429 21,054		6,285,6 Total 494.3 462.7 714.4 236,5 203,5
Total Councillors' Remuneration T. Prince was the executive mayor for the p tot2 financial year Executive Mayor (CP-Network) posater (N-Constable) posater (N-Constable) Determine counciller (CL de Bulur) Determine council (CL de Bulur)	5.349,983           Annal           Remunation           469,420           303           26,514,329           26,733           17,533           175,533           175,533           22,22,22           24,92           26,93           175,333           175,533           175,533           175,533           175,534           175,535           175,535           175,536           175,538           17	528,943 023. A. Sauls was the r Telephone Allowance 22,893 40,800 14,500 46,203 26,293	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	48,672 any 2023 to June 2023. Tools of trads 2,000 3,000 2,0	Pension 37,429 21,054 8,884	Medical	6,266,4 Total 494,3 495,5 402,2 405,5 200,5
Total Councillars' Remuneration T. Prince was the executive mayor for the p 1022 financial year 1022 Encounter Mayor (C.Prietmenn) 1023 Seadure Mayor (C.Prietmenn) 1024 Seadure Mayor (C.C. de Bruin) 1025 Seadure Councillar (C.G. Bruin) 1025 Seadure Councillar (C.G. Bruin) 1025 Seadure Councillar (C.G. Bruin) 1025 Seadure Councillars (	6.384,883           Annal           Remunary 2           Annal           Remunary 2           5.34,843           100           26,942           110           26,942           26,944           26,944           27,942           26,944           27,942           27,944           <	528,943           023. A. Sauls was the r           Telephone           Allowance           22,803           40,803           40,803           40,803           26,234           26,235           26,237           26,237           26,238           26,237	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	44,472 any 2023 to June 2023. Tools of trade 2,000 3,000 2,230 2,200 2,300 2,400 2,300 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,5	Pension 37,429 21,054	Medical	6,266, Total 494, 402, 714, 203, 204, 204, 204, 205, 20,
Total Councillors' Remuneration T. Thince was the executive mayor for the p 2022 Financial year Escudive Mary (C.Pelersen) Councy of Escudive Mary (C.Pelersen) Councy of the source Mary (C. de Brun) Escudive counciller (C. de Brun)	6.388,883           control July 2022 (b January 2           Annai           Remaneration           168,282           96,282           96,312           168,282           96,314           175,333           175,333           175,333           175,333           202,202,402           202,202,402           202,202,404           61,642,41           175,533           175,533           202,202,404           61,642,41           61,642,41           175,533           202,202,404           61,642,41           61,642,41           175,533           202,202,41           175,533           202,202,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,642,41           61,643,41           61,643,41           61,643,41 <t< td=""><td>528,943 023. A. Sauls was the r Telephone Allowance 22,993 28,293 40,800 14,507 14,507 14,507 14,507 14,507</td><td>136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108</td><td>46,672 any 2023 to June 2023. Tools of trade 2,000 3,000 1,280 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 1,280 1,290 1,2</td><td>Pension 37,429 21,054 8,884</td><td>Medical</td><td>6,266,1 Total 494,3 402,3 548,4 205,5</td></t<>	528,943 023. A. Sauls was the r Telephone Allowance 22,993 28,293 40,800 14,507 14,507 14,507 14,507 14,507	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	46,672 any 2023 to June 2023. Tools of trade 2,000 3,000 1,280 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 1,280 1,290 1,2	Pension 37,429 21,054 8,884	Medical	6,266,1 Total 494,3 402,3 548,4 205,5
Total Councillors' Remuneration T. Prince was the executive mayor for the p 2022 financial year Executive Mayor (C. Preterson) Speaker (P. Constable) Development (D. Preterson) Speaker (P. Constable) Development (D. Preterson) Seakow (D. Constable) Development (D. Preterson) Seakow (D. Constable) Development Development Development Development Development Development Development De Wegnend E wanten De Wegnend E want	5.389,983           6.389,983           Annal           Remunation           469,420           369,620           10,420           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           11,338           12,338           12,349           24,322           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,222           22,21,210           22,121	528,943 023. A. Sauds was the of Telephone Allowance 22,893 26,29	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	44,612 any 2023 to June 2023. Tools of trade 2,200 3,000 3,000 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 2,230 1,200 1,2	Pension 37,429 21,054  8,884  11,845 11,845	Medical	6,266,1 Total 404,2 404,2 204,5 205,5
Total Councillors' Remuneration  * T Prince was the executive mayor for the p  2022 financial year  Executive Relayer (LP/HB)  Decount Mayor (LP/HB)  Decount Ma	6.388,883           entid July 2022 to January 2           Annall           Remunariation           469,420           366,602           566,414           477,533           177,533           177,533           176,545           177,533           176,545           177,533           263,222           264,222           264,222           264,222           264,222           264,222           264,222           264,222           264,322           264,526           84,506           84,506           84,506           84,506           265,591	528,943 023. A. Sauls was the of Telephone Allowance 22,983 24,983 24,980 14,507 40,800 26,293 26,29	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	44,472 ary 2023 to June 2023. Tools of trade 2,000 3,000 2,0	Pension 37,429 21,054 8,884	Medical	6,266,1 Total 494,3 402,3 544,2 205,5 203,3 203,2 204,2
Total Councillors' Remuneration  T Drince was the executive mayor for the p  Total Council year  Executive Markov (Ca Pietremen)  Dealer Whye (Ca Pietremen)  Dealer Whye (Ca Pietremen)  Dealer Whye (Add Klann)  Executive council (Ca Briun)  Dealer Whye (Ca Briun)  Dealer Why	6.388,883           cold balance           and           default           Remuneration           466,200           308,0055           163,0055           964,144           405,338           175,338           175,338           175,338           175,338           175,338           175,338           262,224           242,224           464,505           96,741           21,168           22,168           245,224	528,943 2023. A. Sauds was the of Telephone Allowance 22,803 26,225 26,225 26,255 26,2	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	48,672 ary 2023 to June 2023. Tools of trade 2,000 1,200 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 1,2	Pension 37,429 21,054  8,884  11,845 11,845	Medical	6,266,6 Total 469,3 469,3 462,2 774,4 226,9 200,9
Total Councillors' Remuneration	6.388,883           entid July 2022 to January 2           Annall           Remunariation           469,420           366,602           566,414           477,533           177,533           177,533           176,545           177,533           176,545           177,533           263,222           264,222           264,222           264,222           264,222           264,222           264,222           264,222           264,322           264,526           84,506           84,506           84,506           84,506           265,591	528,943 023. A. Sauls was the of Telephone Allowance 22,983 24,983 24,980 14,507 40,800 26,293 26,29	136.216 executive mayor for the period Febru Travel Allowance 53.804 68.108 68.108	44,472 ary 2023 to June 2023. Tools of trade 2,000 3,000 2,0	Pension 37,429 21,054  8,884  11,845 11,845	Medical	6,265,8

34.

In-kind Benefits The Eleculur Mayor, Eleculur Epploy Mayor, Speaker, and Eleculure Committee Members are full-time Councilions. Each is provided with an office and shared secretarial support at the cost of the Council. The Eleculure Mayor may utilitie official Council transportation when engages in official duties.



		2023 R	2022 R
35.	CONTRACTED SERVICES		
	Consultants and Professional Services Consultants and Professional Services: Business and Advisory: Accounting and Auditing	12,427,452 3,840,971	8,577,059
	Consultants and Professional Services: Business and Advisory. Audit Committee	58.308	87,750
	Consultants and Professional Services: Business and Advisory: Business and Financial Management	3,520,461	5,274,043
	Consultants and Professional Services: Business and Advisory: Human Resources Consultants and Professional Services: Business and Advisory: Medical Examinations		8,250
	Consultants and Protessional Services: Business and Advisory: Occupational Health and Safety		2,889
	Consultants and Professional Services: Business and Advisory: Organisational		
	Consultants and Professional Services: Business and Advisory: Quality Control Consultants and Professional Services: Business and Advisory: Research and Advisory		
	Consultants and Protessional Services: Business and Advisory: Research and Advisory Consultants and Professional Services: Business and Advisory: Valuer and Advessory	39.745	10.297
	Consultants and Professional Services: Business and Advisory: Project Management		
	Consultants and Professional Services: Infrastructure and Planning:Engineering:Civil	43,127	15,565
	Consultants and Professional Services: Infrastructure and Planning:Engineering:Electrical Consultants and Professional Services: Infrastructure and Planning:Engineering:Geoinformatic Services	154,500	
	Consultants and Protessional Services: Infrastructure and Pranning: Englineering-Geomicimatic Services Consultants and Professional Services: Infrastructure and Planning: Land and Quantity Surveyors		9,313
	Consultants and Professional Services: Infrastructure and Planning: Town Planner		16,000
	Consultants and Professional Services: Laboratory Services: Water Consultants and Professional Services: Legal Cost: Collection	128,110 937,512	153,458
	Consultants and Protessional Services: Legal Lost: Collection Consultants and Protessional Services: Legal Cost: Save of Summons	206.630	159
	Consultants and Protessional Services: Legal Cost: Españ doi: and Ligation	3,498,088	783,820
	Contractors	2.614.827	1.853.748
	Contractors: Building Contractors: Catering Services	· · ·	
	Contractors: Electrical	47,399	
	Contractors: Employee wellness	9,292	10,170
	Contractors: Interior Decorator		
	Contractors: Maintenance of Buildings and Facilities Contractors: Maintenance of Equipment	298,927 1.162.002	239,711 866,313
	Contractors: Maintenance of Lydoprient	404,190	311,279
	Contractors: Management of Informal Settlements		
	Contractors: Medical Services Contractors: Plants, Flowers and Other Decorations	- 86	261
	Contractors: Peak control		201
	Contractors: Prepaid Electricity Vendors	692,932	426,013
	Contractors: Removal of Hazardous Waste		
	Contractors: Safeguard and Security Contractors: Sewerace Services	· · ·	
	Contractors: Tracing Agents and Debt Collectors		
	Contractors: Transportation		
	Outsourced Services	5,989,331	3,116,418
	Outsourced Services: Burial Services Outsourced Services: Business and Advisory: Occupational Health and Safety	301,594	371,667
	Outsourced services: Business and Advisory: Voluer		
	Outsourced Services: Business and Advisory: Human Resources		
	Outsoured Services: Oraanisational services Outsourced Services: Business and Advisory: Communications		
	Outsourced Services: Business and Advisory: Communications Outsourced Services: Catering Services	119.083	112.613
	Outsourced Services: Cleaning Services	-	587
	Outsourced Services: Driver Licence Cards	129,402	
	Outsourced Services: Internal Auditors Outsourced Services: Meter Management	244,391	440,814
	Outsourced Services: Personnel and Labor		
	Outsourced Services: Printing Services		
	Outsourced Services: Refuse Removal		
	Outsourced Services: Security Services Outsourced Services: Sewerage Services	5,130,244	905,648
	Outsourced Services, Services, Management	64.618	1,285,088
	Total Contracted Services	21.031.610	13.547.225
		2023	2022
36.	DEPRECIATION AND AMORTISATION	R	R
36.	DEPRECIATION AND AMORTISATION		
	Property, Plant and Equipment	24,744,557	23,767,378
	Investment Property	213,981	213,981
	Intangible Assets	59,063	118,859
	Total Depreciation and Amortisation	25,017,601	24,100,218
		2023 R	2022 R
37.	FINANCE COSTS	к	к
	Long-term Borrowings	485,816	653,228
	Non-current Provisions - Note 14 Non-current Employee Benefits - Note 15	1,608,355	1,425,985
	Non-current Employee benefits - Note 15 Dwerdraft Facilities	5.603.695	2,874,000
	Total Finance Costs	11,467,866	11,700,687
	Total Finance Costs		
		2023	2022
38.	BULK PURCHASES	R	R
30.			
	Electricity	75,857,718	75,463,489
	Water	11,162,254	10,965,940
	Total Bulk Purchases	87,019,972	86,429,430
	The distribution loss of bulk purchases for 2023 is R17,863,011 (x% electricity, x% water) and for 2022: R28,468,366 (35.42% electricity, 15.86%). Refer to note 48.8 for further detail on electricity and water losses		



			2023	2022
39.	9.	TRANSFERS AND SUBSIDIES	R	R
		Monetary Allocations		
		Households	175,200	
		Non-profit Institutions (Tourism)	412,500	500,000
		Total Transfers and Subsidies	587,700	500,000
			2023	2022
40.		OPERATIONAL COSTS	R	R
40.	υ.	UPERATIONAL COSTS		
		Advertising, Publicity and Marketing	399,182	258,716
		Achievements and Awards	3,000	1,500
		Audit Fees	7,645,879	3,507,908
		Bank Charges, Facility and Card Fees Bursaries (Employees)	1,035,994 101.508	773,850 7,580
		Lursanes (Employees) Cleaning Services	717	7,580
		Gearning Serves	276	
		Courier and Delivery Services	239,488	16.054
		Communication	2,000,957	2,121,196
		Deeds	18,713	18,616
		Drivers Licences and Permits	13,193	
		Entertainment	1,714	36
		External Computer Service Freight Services	3,381,779 244,671	3,004,554
		Fregni Services	4.313.409	3.313.584
		nie Granges	576,453	533,383
		Insurance	1,721,736	952.826
		Licences	341,461	392,201
		Municipal Services	2,316,338	1,889,268
		Personnel Agency Fees [Personnel Recruitment Costs]	35,727	
		Printing, Publications and Books	507,455	378,978
		Professional Bodies, Membership and Subscription	1,416,335	2,253,853
		Registration Fees Remuneration to Ward Committees	3,877 353.000	- 114.500
		Remulmenation to Ward Committees Resettlement Cost	4.425	114,500
		Revards Incentives	4,349	5.000
		Skills Development Fund Levy	927.663	-,
		Toll Gate Fees	178	846
		Transport Provided as Part of Departmental Activities		1,130
		Travel Agency and Visa's		20,370
		Travel and Subsistence Uniform and Protective Clothing	765,400 61.817	514,956 360.076
		Union and Flotelay Colling	14.931	19.908
		Wet Fuel	3.302.020	2.530.181
		Workmen's Compensation Fund	2,172,813	692,039
		Total Operational Costs	33,926,458	23,683,109
			2023	2022
			R	R
41.	1.	REVERSAL OF IMPAIRMENT LOSS/ (IMPAIRMENT LOSS) ON RECEIVABLES		
		Receivables from Exchange Transactions - Note 10	(9,234,115)	(24,843,619
		Receivables from Non-exchange Revenue - Note 11	(33,610,241)	(20,588,108
		Total Reversal of Impairment Loss/ (Impairment Loss) on Receivables	(42,844,356)	(45,431,727)



		2023 R	2022 R
42.	GAINS/ (LOSS) ON SALE OF FIXED ASSETS		
	Property. Plant and Equipment Total Gaina/ (Loss) on Sale of Fixed Assets	· · ·	(1,543,655)
	Balance previously reported Reclassification - note 43.2		(490,518) 490,518
	Correction of error - note 43.9 Restated balance		(1,543,655) (1,543,655)
		2023	2022 R
43	CORRECTION OF ERROR IN TERMS OF GRAP 3	R	ĸ
	The following adjustments were made to amounts previously reported in the annual financial statements of the Municipality arising from misstatements occurred in the prior years.		
43.1	Property, Plant and Equipment	Note	2022 R
	Balance previously reported Cost		423,175,455 (865,305)
	The main office building used by the Finance Department was previously recognised as a Heritage Asset. Due to the daily usage of the building as office space for the Finance Department, the recognition of the asset was adjusted to Property, Plant and Equipment starting from 1 July 2021.		1,885,000
	2021. Properties identified for disposal as the municipality no longer have control over the land	43.2	(2,750,305)
	Accumulated depreciation		(251,333)
	While the above mentioned building was recognised as a Heritage Asset, no depreciation was calculated on the building. With the transfer to Property, Plant and Equipment accumulated depreciation had to be calculated. The accumulated depreciation as at I July 2021 had to be captured.	43.8	(188,500)
	The depreciation for the 2021/22 financial year on the finance building is as follow Accumulated impairment	43.8	(62,833) 1,360,262
	During 2021/22 impairment was applied to some electrical infrastructure due to vandalism. Some of these assets could be restored and thus the impairment was reversed on these assets.	43.9	153,612
	Properties identified for disposal as the municipality no longer have control over the land Restated Balance		1,206,650
43.Z	Kestated balance Heritage Assets		423,419,079
	Balance previously reported Cost		5,225,000 (1,885,000)
	The main office building used by the Finance Department was previously recognised as a Heritage Asset. Due to the daily usage of the building as office space for the Finance Department, the recognition of the asset was adjusted to Property, Plant and Equipment starting from 1 July		
	2021. Restated Balance	43.1	(1,885,000)
43.3	Inventory		
	Balance previously reported		3,423,769
	Payables and Accruats corrections iro duplication of invoices during 2021/22 Restated Balance	43.7	(4,108)
43.4	Receivables from Exchange Transactions		3,415,001
43.4	Balance previously reported		21.171.614
	Service charges incorrectly levied during 2021/22 Restated Balance	43.8 & 43.9	(365,374)
43.5	Receivables from Non-exchange Transactions		
	Balance previously reported No impairment calculation was done for traffic fines during 2021/22. The calculation was done during the current year and applied to the 2021/22		73,786,647
	financial year. Trafic fines were incorrectly recognised during 2021/22, resulting in Receivables from Non-exchange Transactions being overstated.	43.9 43.9	(20,070,400) (74,313)
	VAT calculations on service charges for prior years were incorectly done with the impairment calculations and included under receivables from non-excharge transactions.	43.6	(3,284,032)
	Property rates iro of building clause levies incorrectly levied during 2021/22	43.9	(5,243,706)
	Property rates incorrectly levied during 2021/22 Due to incorrect calculations on the impairment for VAT on outstanding receivables an amount in regards to advance payments was incorrectly	43.8	(5,144)
	included under receivables from non-exchange transactions. Correction of allocation relating to provision for impairment of 2020/2021	43.5 43.8	(870,194) 3,284,032
	Correction of allocation relating to provision for impairment of 2021/2022 Restated Balance	43.9	870,194 48.393.085
43.6	VAT receivable		
	Balance previously reported VAT calculations on service charges for prior years were incorectly done with the impairment calculations and included under receivables from		10,583,046
	non-exchange transactions. Payables and Accruals corrections ino duplication of invoices during 2021/22	43.5	4,154,226 (985,641)
	Payables and Accruals corrections iro duplication of invoices during 2021/22	43.7	(384,282)
	Payables and Accruats corrections in duplication of invoices during 2020/21 Correction of Payables for 2021/2022	43.7 43.7	(1,649,465) 577,707
	Restated Balance	43.7	12,295,591
43.7	Trade and Other Pavables from Exchance Transactions Balance previously reported		154.291.132
	saiance previous yreported Payables and Accruals corrections iro duplication of invoices during 2021/22 Payables and Accruals corrections iro duplication of invoices during 2021/22	43.6 & 43.9 43.6 & 43.9	(10,465,052) (2,949,944)
	Payables and Accruate corrections to ouplication or involves during 2021/22 Payables and Accruate corrections ino duplication of involves during 2020/21	43.6 & 43.9	(17,260,587)
	Correction of Payables for 2021/2022 Restated Balance	43.6 & 43.8	7,644,180
43.8	Accumulated Surplus Balance previously reported 1 July 2021		R 335,179,221
	The main office building used by the Finance Department was previously recognised as a Heritage Asset. Due to the daily usage of the building as office space for the Finance Department, the recognition of the asset was adjusted to Property, Plant and Equipment starting from 1 July		
	2021. While being recognised as a Henitage Asset no depreciation was calculated against the asset. With the transfer to Property. Plant and Equipment depreciation is applicable. Ihe depreciation calculated for periods prior to the 2021/22 financial year has to be recognised against the opening balance of the Accumulated Surplus.	43.1	(188,500)
	Payables and Accruals corrections iro duplication of invoices prior to 2021/2022	43.7 & 43.9	5,748,364
	Payables and Accruals corrections iro duplication of invoices prior to 2021/2022 Correction of allocation relating to provision for impairment of 2020/2021	43.7 & 43.9 43.5	9,862,759 3,284,032
	Correction of Payables for 2020/2021	43.6 & 43.7	4,341,759
	Restated balance 1 July 2021 Deficit for the 2021/2022 financial year as previously reported		358,227,635 (10,260,336)
	The depreciation for the building moved from Heritage Assets to Property, Plant and Equipment for 2021/22. No impairment calculation was done for traffic fines during 2021/22. The calculation was done during the current year and applied to the 2021/22	43.1	(62,833)
	financial year. Trafic lines were incorrectly recognised during 2021/22, resulting in revenue for Fines, Penalties and Forfeits being overstated.	43.5 & 43.9 43.5 & 43.9	(20,070,400) (74,313)
	Correction of allocation relating to provision for impairment of 2021/2022 During 2021/22 impairment was applied to some electrical infrastructure due to vandalism. Some of these assets could be restored and thus the impairment was reversed on these assets.	43.5 43.1	870,194
	Inpermitten Neu Forderbold minde autoci Procerty rates in obligition clause levices incorrectiv leviced during 2021/22 Property rates and service charges incorrectly leviced during 2021/22	43.5 & 43.9 43.4 & 43.5	(5.243.706) (370,517)
	Payables and Accruals corrections iro duplication of invoices during 2021/22 Payables and Accruals corrections iro duplication of invoices during 2021/22	43.7 & 43.9 43.7 & 43.9	9,475,303 2,565,662
	Correction of Payables for 2021/2022 Properties identified for disposal as the municipality no longer have control over the land	43.7 & 43.9 43.1 & 43.9	(7,066,473) (1,543,655)
	Deficit for the 2021/22 financial year as restated Restated Balance		(31,627,462) 326,600,174



43.9	Changes to Statement of Financial Performance			2023 R	2022 R
			Balance previously		Restated Balance
	Revenue	Note	reported	Adjustments	Restated Balance
	Property Rates Government Grants and Subsidies - Capital	43.5	45,484,089 14,852,792	(5,248,849)	40,235,240 14,852,792
			81,602,115		81,602,115
	Contributed Property, Plant and Equipment Fines. Penalties and Forfeits	43.5	30,583,602	(74,313)	30,509,289
	Interest Earned - Non-exchange Transactions Licences and Permits from Non-Exchange Transactions Service Charges		1,628,231 120,452		1,628,231 120,452
	Sales of Goods and Rendering of Services	43.4	131,051,897 660,477	(343,014)	130,708,883 660,477
	Rental from Fixed Assets Interest Earned - External Investments Interest Earned - Exchange Transactions	43.4	1,398,579 540,859	(45,813)	1,352,766 540,859
	Licences and Permits from Exchange Transactions		6,243,807 209.854		6,243,807 209,854
	Agency Services Operational Revenue	43.4	462,007 2.873.566	- 23.453	462,007 2.897.019
	Total	43.4	318,506,322	(5,688,536)	312,817,786
	Expenditure				
	Employee related costs Remuneration of Councillors		124.977.211 6,172,695		124.977.211 6,172,695
	Bad Debts Written Off Contracted Services	43.7	164,298 14,274,933	(727,708)	164,298 13.547,225
	Depreciation and Amortisation Finance Costs Bulk Purchases	43.1 43.7	24,037,384 11.383.523 86,429,430	62,833 317.164	24,100,218 11.700.687 86,429,430
	Inventory Consumed	43.7	86,429,430 4,341,545	12,944	86,429,430 4,354,489
	Operating Leases Transfers and Subsidies		500,000		500,000
	Operational Costs Total	43.7	28.260.001 300,541,019	(4.576.892)	23.683.109
	Total Gains and Losses		300,541,019	(4,911,659)	295,629,360
	Gains and Cosses (Write-down)/Reversal of Write-down to Net Realisable Value Reversal of Impairment Loss/(Impairment Loss) on Receivables				
	Gains/(Loss) on Sale of Fixed Assets	43.5 43.1 43.1	(26,231,521)	(19,200,206) (1.543.655)	(45,431,727) (1.543.655)
	Reversal of Impairment Loss/(Impairment Loss) on Fixed Assets Actuarial gains/(Iosses)	43.1	(490,518) (1,503,600)	153,612	(336,906) (1,503,600)
	Total		(28,225,639)	(20,590,249)	(48,815,888)
	Net Surplus/(Deficit) for the year		(10,260,336)	(21,367,126)	(31,627,462)
43.10	RECLASSIFICATION IN TERMS OF GRAP 3		Balance	Adjustments	Restated Balance
	Statement of Financial Performance				
	Revenue		318,506,322		318.506.322
	Expenditure		300,541,019	(0)	300,541,019
	Gains and Losses Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value				
	Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value Reversal of Impairment Loss(Impairment Loss) on Receivables Gainal(Loss) on Sale of Fixed Asset	43 10 1	(26,231,521) (490,518)	490,518	(26,231,521)
	Gains(cos) on Gain of Fried Assets Reversal of Impairment Loss/Impairment Loss) on Fixed Assets Actuarial gains/(losses)	43.10.1 43.10.1	(1,503,600)	(490.518)	(490.518) (1,503,600)
	Total		(28,225,639)		(28,225,639)
	Net Surplus/(Deficit) for the year		(10,260,336)	0	(10,260,336)
	Note 43.10.1: The impairment on vandalised assets were correctly calculated in the previous financial year. The reason for the	reclassification			
43.11	is due to human error where impairment loss was mapped to pain/(loss) on sale of fixed assets in the 2021/202 Irregular expenditure	2 financial vear.			
43.11	Balance previously reported				175,641,321
	2022 - SCM procedures not followed with regards to competitive bidding - a communication of audit finding was raised in re excess of award amount	espect of payments made in			282.730
	Restated balance				175,924,051
				2023	2022
44.	RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIV			2023 R	R 2022
	RECONCILIATION BETWEEN NET SURFLOS(DEPICIT) FOR THE TEAK AND GASH GENERATED (ABSORBED) BT OPENATIO	0113			
	Surolus/(Deficit) for the year Adjustments for:			19.005.299	(31.627.462)
	Depreciation			24.958.538 59,063	23.981.358 118,859
	Amortisation				118,859 1,543,655
	Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value Impairment Loss/(Reversal of Impairment Loss) - Receivables			(171,435) 42,844,356	45,431,727
	Iminationen Loss/Revenuel of Impairment Loss) - Federatories Correction of error - Prior years Contributed Property, Pinst and Equipment Contributed property, Pinst and Equipment			(4.170.358)	336.906 23,236,914
	Contributed Property, Plant and Equipment Contribution from/to provisions - Non-Current Employee Benefits - Actuarial losses/gain			(2,965,264) (3,966,436)	(793,995) 1,503,600
	Movement in employee benefits Bad Debts written off Interest on provisions			2,783,206 17.866.012	2,079,612 164.298
	Interest on provisions Operating lease income accrued			1,608,355 (9,681)	164.298 1,384,360 87,347
	Operating Surplus/(Deficit) before changes in working capital			97,841,656	67.447.179
	Changes in working capital Increase/(Decrease) in Trade and Other Pavables (note 2)			(53,490,428) 19.074.644	(25,753,006) 21,293,088
	Increase/(Decrease) in Trade and Other Payables (note 2) Increase/(Decrease) in Taxes (Increase)/Decrease in Inventory			19,074,644 2,184,624 (1,071,268)	21,293,088 (2,470,583) (192,076)
	Increase/IDecrease) in Consumer Decosits			(1.351.114) 1.250.488	382.639
	Increase/Decrease in Non-current receivables (Increase/Decrease in Nan-current receivables (Increase/Decrease in Trade Receivables from Exchange Transactions (Increase)/Decrease in Trade Receivables from Non-Exchange Transactions			(1,413,218) (24,056,030)	(155,436) (25,778,490) (23,211,681)
	(Increase)Decrease in Trade Receivables from Non-Exchange Transactions (Increase)Decrease I Innaid Transfers and Subsidies			(42,250,387)	(23,211,681)
	(Increase/Decrease Unoaid Transfers and Subsidies Increase/(Decrease) in Unspent Transfers and Subsidies			(5,858,168)	5,041,551
	Cash generated/(absorbed) by operations			44,351,228	41,694,173
	Note 1:Due to slow payment of debtors with payment arrangements, the movement in long-term debtors were regarded as non-cast from exchange and non-exchange.	h. The movement was adjusted aga	inst Receivables		
	Note 2: Certain Property, Plant and Equipment was purchased on credit with specific suppliers. This was regarded as a non-cash ite	em adjusted against Trade and othe	r payables.		
45.	CASH AND CASH EQUIVALENTS			2023 R	2022 R
	Cash and cash equivalents included in the cash flow statement comprise the following:				
	Current Accounts - Note 12			2,524,653	2,932,049
	Call Deposits and Investments - Note 12 Cash on hand - Note 12			12,318,108 17,032	13,437,213 16,619
	Bank Overdraft - Note 12 Total cash and cash equivalents			14,859,793	16,385,881
	rour court and court operatellS			14,009,/93	10,300,001



		2023	2022
46.	UTILISATION OF LONG-TERM BORROWINGS RECONCILIATION	R	R
	Long-term Borrowings - Note 13 Used to finance property, plant and equipment - note 13	4,522,921 (4,522,921)	5,282,085 (5,282,085)
	Cash invested for repayment of long-term borrowings	· · ·	<u> </u>
	Long-term borrowings have been utilized in accordance with the Municipal Finance Management Act.		

Annuity loans at amortised cost is calculated at 8.75%-10.80% interest rate, with last maturity date of 31 December 2029. Refer to Appendix A for descriptions, maturity dates and effective interest rates of structured loans and finance. No contingent rents are payable.

Capitalised lease liability at amortised cost is calculated at 10 25%-10.5% interest rate, with the last maturity date of 31th July 2022. Refer to Appendix A for descriptions, maturity dates and effective interest rates of structured loans and finance. The loans are unsecured. No contingent rents are payable.



	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLO Unauthorised expenditure	WED			R	R
	Reconciliation of unauthorised expenditure:					
	Opening balance				147,783,902	123,3
	Unauthorised expenditure current year - operational Unauthorised expenditure current year - capital				20,641,937 637,282	24,4
	Written off by Council Unauthorised expenditure awaiting authorisation				169,063,121	147,7
	onaumonised experiorate awaring autorisation				2023	2022
	Unauthorised expenditure can be summarised as follow:				R	R
	Incident Actual vs Budgeted spending	Disciplinary steps/criminal proceedings None			21,279,219	24,4
					21,279,219	24,4
	The overspending of the Budget per municipal vote can be summarised as follows:		2023 Actual	2023 Final Budget	2023 Variance	2023 Unauthori
	Unauthorised expenditure current year - operating		R	R	R	R
	Vote 1 - MUNICIPAL MANAGER Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		11,609,793 175.846.512	9,315,573 219.845.656	2,294,220 (43.999.144)	2,2
	Vole 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES					
	Vote 4 - DIRECTORATE: CORPORATE SERVICES		36,865,259	38,013,187	(1,147,928)	18.3
	Vote 5 - DIRECTORATE: FINANCIAL SERVICES Vote 6 - DIRECTORATE: COMMUNITY SERVICES		61,309,591 83.392,465	42,961,875 102.102.918	18,347,716 (18,710,453)	18,3
			369,023,621	412,239,209	(43,215,588)	20,6
	Vote 1 - Municipal Manager: Unauthorise expenditure due to additional cost on employee n	elated cost and contracted services not budget	ed for.			
	Vote 5 - Directorate: Financial Services: Unauthorise expenditure mostly relate to bad debt	s written off on indigents not budgeted for.				
			2023	2023 Final Budget	2023	2023
	Insufficient expenditors expensions and a second		Actual R	Final Budget R	Variance R	Unauthori R
	Unauthorised expenditure current year - capital Vote 1 - MUNICIPAL MANAGER					
	Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		44,370,961	44,872,086	(501,125)	
	Vote 4 - DIRECTORATE: CORPORATE SERVICES Vote 5 - DIRECTORATE: SORVORATE SERVICES		1,405,722	1,501,305	(95,583)	
	Vote 6 - DIRECTORATE: FINANCIAL SERVICES Vote 6 - DIRECTORATE: COMMUNITY SERVICES		38,897 4,925,229	50,000 4,287,947	(11,103) 637,282	6
			50,740,809	50,711,338	29,471	6
	Vote 6 - Directorate: Community Services: Unauthorise relating to capital expenditure is ma	ainly due to contributed PPE received that was	not budgeted for.		2020	
47.2	Fruitless and wasteful expenditure				2023 R	2022 R
	Reconciliation of fruitless and wasteful expenditure: Opening balance				10,173,525	1,2
	Opening balance Fruitless and wasteful expenditure current year Written off by Council				8,962,175	1,2
	Fruitles and wasteful expenditure awaiting condonement				19,135,700	10,1
					2023	2022
	Fruitless and wasteful expenditure can be summarised as follow:				R	R
	Incident	Disciplinary steps/criminal proceedings				
	Incident 2020 - Double payment to supplier - Kamp strast	Disciplinary steps/criminal proceedings None			287,798	2
	2020 - Double payment to supplier - Kamp straat 2020 - Interest on overdue accounts - Eskom accounts	None			532,857	5
	2020 - Double payment to supplier - Kamp straat 2020 - Interest on overdue accounts - Eskom accounts 2020 - Interest and Penalties on overdue accounts - SARS	None None None			532,857 130,784	5
	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overdue accounts - Eskom accounts 2020 - Interest on Penahles on overdue accounts - SARS 2020 - Interest on overdue account - Telikom accounts	None None None None			532,857 130,784 3,132	5
	2020 - Double payment to supplier - Kamp stream 2020 - Interest on overdex accounts - Estom accounts 2020 - Interest on Penales on overdex accounts - SARS 2020 - Interest on overdex account - Takiom accounts 2020 - Interest on overdex account - Audito Central	None None None None None			532,857 130,784	5:
	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overtide accounts - Eakon accounts 2020 - Interest on overtide account - SARS 2020 - Interest on overtide account - Tekon accounts 2020 - Interest on overtide account - Auditor General 2020 - Interest on overtide account - Mathor General 2020 - Interest on overtide account - Mathor General	None None None None None None			532,857 130,784 3,132 287,393	5:
	2020 - Double payment to supplier - Kamp stream 2020 - Interest on overdex accounts - Estom accounts 2020 - Interest on Penales on overdex accounts - SARS 2020 - Interest on overdex account - Takiom accounts 2020 - Interest on overdex account - Audito Central	None None None None None			532,857 130,784 3,132 287,393 256	5 1: 2
	2020 - Double payment to supplier - Kamp straat 2020 - Interest on overlue accounts - Estom accounts 2020 - Interest on Premise on overdue accounts - SARS 2020 - Interest on overlue account - Teikon accounts 2020 - Interest on overlue account - Auditor General 2020 - Interest on overlue account - Auditor General 2020 - Interest on overlue account - Butworkd 2020 - Interest on overlue account - Butworkd 2020 - Interest on overlue account - Butworkd	None None None None None None None None			532,857 130,784 3,132 287,393 256 108	5: 1: 21
	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overlage accounts - Estion accounts 2020 - Interest and overlage accounts - SARS 2020 - Interest on overlage account. Telkon accounts 2020 - Interest on overlage account Allow Central 2020 - Interest on overlage account Allow Central 2020 - Interest on overlage account Allow Central 2020 - Interest on accounts LA Retiment And 2020 - Interest and Molor Breede Gould (saleh)	None None None None None None None None			532,857 130,784 3,132 287,393 256 108 2,981 280,983 405,975	5: 1: 21 21 21 41
	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overtike accounts - Estam accounts 2020 - Interest and Preatises on overtike accounts - SARS 2020 - Interest on overtike account - Intel® accounts 2020 - Interest on overtike account - Alle Monord 2020 - Interest on overtike account - Alle Monord 2020 - Interest on and Interest Band 2020 - Interest and Preatilies on overdike accounts - SARS PAYE.UF_SDL 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,784 3,132 287,393 256 108 2,981 280,983 405,975 6,430,311	5: 1: 2: 2: 4: 6,4:
	2020 - Double payment to supplier - Keing streat 2020 - Interest on overlae accounts - Exhan accounts 2020 - Interest on overlae account - Tekon accounts 2020 - Interest on overlae account - Tekon accounts 2020 - Interest on overlae account - Alle Chernel 2020 - Interest on overlae account - Alle Chernel 2020 - Interest on accounts - Barbandd 2021 - Interest on accounts - Barbandd 2022 - Interest on Accounts - Barbands 2022 - Interest on Accounts - Barbands - SARS VAT 2022 - Interest on accounts - accounts - SARS VAT 2022 - Interest on accounts - accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2024 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2026 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Lau	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,784 3,132 287,393 258 258 258 258 258 260,883 405,975 6,430,311 1,810,948	5 1: 2 2 4 6,4
	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overtike accounts - Estam accounts 2020 - Interest and Preatises on overtike accounts - SARS 2020 - Interest on overtike account - Intel® accounts 2020 - Interest on overtike account - Alle Monord 2020 - Interest on overtike account - Alle Monord 2020 - Interest on and Interest Band 2020 - Interest and Preatilies on overdike accounts - SARS PAYE.UF_SDL 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT 2022 - Interest and Preatilies on overdike accounts - SARS VAT	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,784 3,132 287,393 256 108 2,981 280,983 405,975 6,430,311	5 1: 2 4 6,4 1,8
	2020 - Double payment to supplier - Keing streat 2020 - Interest on overlae accounts - Exhan accounts 2020 - Interest on overlae account - Tekon accounts 2020 - Interest on overlae account - Tekon accounts 2020 - Interest on overlae account - Alle Chernel 2020 - Interest on overlae account - Alle Chernel 2020 - Interest on accounts - Barbandd 2021 - Interest on accounts - Barbandd 2022 - Interest on Accounts - Barbands 2022 - Interest on Accounts - Barbands - SARS VAT 2022 - Interest on accounts - accounts - SARS VAT 2022 - Interest on accounts - accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2022 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2023 - Salteries paid on Laugender accounts - accounts 2024 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2025 - Salteries paid on Laugender accounts - accounts 2026 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Laugender accounts - accounts 2027 - Salteries paid on Lau	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,784 3,132 287,333 286 8 2,981 280,983 406,975 6,430,311 1,810,946 4,630,311 1,810,946 4,630,311 1,810,946 1,632,547 2,324,656 19,138,700	2 4 6,4 1,8 10,1
47.3	2020 - Double payment to supplier - Kenng street 2020 - Herest and overlake accounts - Exkon accounts 2020 - Herest and overlake accounts - SAMS 2020 - Herest and overlake account - Tekon accounts 2020 - Herest on overlake account - Alle Chernel 2020 - Herest on overlake account - Alle Chernel 2020 - Herest on overlake account - Referenced Ind 2021 - Horest on overlake account - Referenced Ind 2021 - Horest on overlake account - SAMS PAYE UF SDL 2022 - Herest and Premilies on overlake accounts - SAMS PAYE UF SDL 2022 - Herest and Premilies on overlake accounts - SAMS PAYE UF SDL 2022 - Herest and Premilies on overlake accounts - SAMS PAYE 2022 - Herest on overlake accounts - SAMS PAYE 2022 - Herest on overlake accounts - SAMS PAYE 2022 - Herest on overlake accounts - Cherology 2023 - Herest on overlake accounts	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,784 3,132 287,393 256 108 2,981 280,983 405,975 6,430,311 1,810,846 6,037,517 2,2524,656	5 1: 2 4 6,4 1,8
47.3	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overdre accounts - Eston accounts 2020 - Interest on overdre account - SARS 2020 - Interest on overdre account - SARC 2020 - Interest on overdre account - Auto 2022 - Interest on overdre account - Auto 2022 - Interest on overdre account - Auto 2022 - Interest on overdre account - centors 2022 - Salters paid on Iugender demployee 2023 - Salters paid of suppenderd employee 2023 - Salters paid of suppenderd 2023 - Salters paid of suppenderd 2023 - Salters paid of suppenderd 2023 - Salters 2030 - Interest on overdre accounts 2031 - Interest on overdre accounts 2032 - Salters 2033 - Salters 2033 - Salters 2034 - Salters 2035 - Salters 2035 - Salters 2036 - Salters 2037	Nore Nore Nore Nore Nore Nore Nore Nore			\$22,857 130,784 3,132 287,363 289 108 2,981 289,983 405,975 6,430,311 1,810,946 6,637,517 2,224,638 19,133,700 2023 R	5 1 2 4 6.4 1.8 1.0 10.1 2022 R 467 3
47.3	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overlax escourts - Estan escourts 2020 - Interest on overlax escourts - SARS 2020 - Interest on overlax escourts - Tekon accounts 2020 - Interest on overlax escourt - Allow Central 2020 - Interest on overlax escourt - Allow Central 2020 - Interest on overlax escourts - SARS PAYE UF SOL 2021 - Interest and Panellies on overlax escourts - SARS PAYE UF SOL 2022 - Interest on overlax escourts - Allowed 201 2022 - Interest on overlax escourts - SARS PAYE UF SOL 2022 - Interest on overlax escourts - SARS PAYE UF SOL 2022 - Interest on overlax escourts - SARS PAYE UF SOL 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS PAYE 2022 - Interest on overlax escourts - SARS 2022 - Interest on overl	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,764 3,132 287,593 288 108 2,981 280,983 400,575 6,430,311 1,310,946 6,037,517 2,924,858 <b>19,133,700</b> <b>2023</b> <b>R</b>	5 1 2 4 6.4 1.8 1.0 10.1 2022 R 467 3
47.3	2020 - Double payment to supplier - Kenng streat 2020 - Interest on overdrae accounts - Eskan accounts 2020 - Interest on overdrae account - Takion accounts 2020 - Interest on overdrae account - Alabo Accounts 2020 - Interest on overdrae account - Alabo Accounts 2020 - Interest on overdrae account - Alabo Accounts 2020 - Interest on overdrae account - Alabo Accounts 2020 - Interest on overdrae account - Alabo Accounts 2021 - Interest on overdrae account - Alabo Accounts 2022 - Interest on Accounts 2022 - Interest on Accounts 2022 - Interest and Accounts 2022 - Interest and Accounts - Counts 2022 - Interest on Accounts - Counts 2023 - Salarse acid of suspended employees 2023 - Salarse paid of suspended employees 2023 - Sa	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,764 3,132 287,933 286 108 2,269 405,975 4,540,311 1,310,946 6,037,517 2,924,659 19,138,700 2023 R 175,502,052 22,598,456	5 1 2 4 6,4 1,8 1,9 10,1 2022 R 167 3
17.3	2020 - Double payment to supplier - Keing streat 2020 - Interest on conside a scoolart - Esken accounts 2020 - Interest on conside a coolart - Esken accounts 2020 - Interest on conside a coolart - Andre Scoolart 2020 - Interest on conside account - Raidoned 2021 - Interest on conside account - Raidoned 2022 - Interest on Conside accounts - SARS VAT 2022 - Interest on Conside accounts - Consider VIII - Consider accounts 2023 - Salarses acid of suspended employees 2023 - Salarses paid of suspended employees 2023 - Salarses accounts - Consider Salarses 2023 - Raiden Salarses 2023 - R	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,764 3,132 287,933 286 108 2,269 405,975 4,540,311 1,310,946 6,037,517 2,924,659 19,138,700 2023 R 175,502,052 22,598,456	5 1 2 4 4 6,4 1,8 10,1 10,1 10,1 10,1 10,1 10,1 10,1
17.3	2020 - Double payment to supplier - Kamp streat     2020 - Interest on overlax accounts - Eskan accounts     2020 - Interest on overlax accounts - Eskan accounts     2020 - Interest on overlax account - Takion accounts     2020 - Interest on overlax account - Alexano     2020	Nore Nore Nore Nore Nore Nore Nore Nore			532,857 130,754 3,132 287,363 289,563 406,975 6,430,311 1,8(10,846 6,037,517 2,824,656 19,138,760 2023 R 175,924,052 2,25,94,456 1,902,783 - - - -	5 1 2 2 4 4 6.4 1.8 10.1 10.1 10.1 8.5
7.3	2020 - Double payment to supplier - Kamp streat 2020 - Herest an overdex accounts - Eskon accounts 2020 - Herest an overdex account - SARS 2020 - Herest an overdex account - Andrea 2020 - Herest on overdex account - Andrea 2021 - Herest on overdex account - Andrea 2022 - Herest and overdex account - Andrea 2022 - Herest and overdex - Constra - SARS VAT 2022 - Herest and overdex - Constra - SARS VAT 2022 - Herest and overdex - Constra - Conflore 2023 - Salters paid of supported mptoyees 2024 - Herest and overdex account - Andrea 2023 - Salters paid of supported mptoyees 2024 - Herest and overdex account - conflore 2023 - Salters paid of supported mptoyees 2024 - Herest and overdex account - conflore 2025 - Herest and overdex account - conflore 2027 - Herest and overdex - Salters 2028 - Herest and overdex - Salters 2029 - Herest and overdex - Salters 2029 - Herest and overdex - Salters 2020 - Herest and overdex	Nore Nore Nore Nore Nore Nore Nore Nore			522,857 130,754 3,132 227,333 2260,983 406,975 6,430,311 1,810,946 6,037,517 2,224,656 19,132,700 2023 R 175,924,052 2,554,753 1,564,743 1,564,745 2,554,755 1,564,745 2,554,755 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,755 1,564,7551,564,755 1,564,7551,564,755 1,564,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,5	5 1 2 2 4 6.4 6.4 1.8 <b>10.1</b> 2022 R 167.3 8.5 2022 2022
17.3	2020 - Double payment to supplier - Keing streat     2020 - Interest on overlae accounts - Edona accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on overlae account - Main accounts     2020 - Interest on averlae account - Main accounts     2020 - Interest on averlae account - Main accounts     2021 - Interest on overlae account - Main accounts     2022 - Interest on averlae account - Main accounts     2022 - Interest on averlae account - Main accounts     2022 - Interest on averlae account - Ambines     2022 - Interest on averlae account - Ambines     2022 - Interest on averlae account - averlans     2022 - Salarise gain of supported employees     2022 - Salarise gain of supported employees     Possed account - averlans     Possed accounts     Possed account - averlans     Averlan	Nore Nore Nore Nore Nore Nore Nore Nore			522,857 130,754 3,132 227,333 2260,983 406,975 6,430,311 1,810,946 6,037,517 2,224,656 19,132,700 2023 R 175,924,052 2,554,753 1,564,743 1,564,745 2,554,755 1,564,745 2,554,755 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,745 1,564,7451,564,755 1,564,7551,564,755 1,564,7551,564,755 1,564,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,565 1,565,7551,5	5 1 2 4 6.4 1.8 10.1 8,5 8,5 107.3 8,5 107.3 8,5 2022 R
17.3	2020 - Double payment to supplier - Kenng street     2020 - Interest on concrise - Extorm Economics - SARS     2020 - Interest on concrise account - Advancements - SARS     2020 - Interest on concrise account - Advancements     2020 - Interest on concrise account - advance - SARS PAYE UF SOL     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Interest and Printilies on concrise accounts - SARS VAT     2022 - Salters ged of supported employees     2023 - Salters ged of supported employees     2024 - Salters ged of supported employees     2024 - Salters ged of supported employees     2024 - Salters ged of supported employees     2025 - Salters ged of supported employees     2025 - Salters ged o	Nore Nore Nore Nore Nore Nore Nore Nore			232,857 130,754 3,132 287,363 269,563 108 2,281 260,963 4,403,311 1,810,946 6,037,51 7,252,4,658 19,138,760 203 R 175,924,052 2,554,456 1,900,743 - - - - 203,422,290 203 R	5 1 2 4 6.4 1.8 1.8 1.8 1.8 1.8 8.5 <b>1022</b> <b>R</b> 107.3 8.5 2022 <b>R</b> 49.3
47.3	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overdee accounts - Eston accounts 2020 - Interest on overdee account - SAMS 2020 - Interest on overdee account - SAMS 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2020 - Interest on overdee account - Acle Central 2022 - Interest and Presidies on overdee accounts - Acle Central 2022 - Interest on overdee account - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2022 - Interest on overdee accounts - Acle Central 2023 - Interest on overdee accounts - Acle Central 2023 - Interest on overdee accounts - Acle Central 2023 - Interest on overdee accounts - Acle Central 2023 - Interest on overdee accounts - Acle Central 2024 - Acle Central 2025 - Acle Central Central 2026 - Interest on overdee accounts - Acle Central 2026 - Acle Central 2027 - Acle Central 2027 - Acle Central 2028 - Acle Central 2028 - Acle Central 2028 - Acle Central 2029 - Acle Central 2029 - Acle Central 2020 - Acle Centr	Nore Nore Nore Nore Nore Nore Nore Nore	īnancial year		532,857 130,754 3,132 266 108 2,981 2,081 2,081 2,081 4,00,575 6,430,311 1,810,946 6,037,556 1,937,856 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,656 2,055,755 2,055,656 2,055,7555 2,055,7555 2,055,7555 2,055,7555 2,055,75555 2,055,7555 2,0555	5 1 2 4 6,4 1,8 1,8 1,8 1,8 1,8 1,8 2022 R 175,9 2022 R 49,3 4
47.3	2020 - Double payment to supplier - Keing streat 2020 - Interest on overlae accounts - Eslan accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2020 - Interest on overlae account - Atom accounts 2021 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Atom accounts 2022 - Interest on overlae account - Centors 2022 - Interest on overlae accounts - Centors 2023 - Same accounts - Centors 2024 - Interest on overlae accounts - Centors 2025 - Same accounts - Centors 2025 - Same accounts - Centors 2026 - Interest on overlae accounts - Centors 2027 - Same accounts - Centors 2027 - Same accounts - Centors 2027 - Same accounts 2027 - Centors 2028 - Int	None None None None None None None None	înancial year înancial year		532,857 130,754 3,132 2827,333 280,963 280,963 4,65,975 6,420,311 1,810,946 6,6037,517 2,224,658 19,138,760 2023 R 177,939,4,656 2,253 R 177,939,4,654 2,254,656 1,903,753 2,254,656 2,253 R 2,253 R 2,253 R 4,937,569 4,397,569 4,39,375	5 1 2 4 6.6 6.6 1.8 100,1 8.5 2022 R 107,3 8.5 2022 R 49.3 49.3 49.3
47.3	2020 - Double payment to supplier - Kenng street     2020 - Interest on concrise - Extern accounts     2020 - Interest on concrise - Sections - SARS     2020 - Interest on concrise - Sections - SARS     2020 - Interest on concrise - Sections - SARS     2020 - Interest on concrise - Sections - SARS     2020 - Interest on concrise - Sections     2022 - Sections     2023 - Sections     20	Nore Nore Nore Nore Nore Nore Nore Nore	īnancial year īnancial year īnancial year		532,857 130,764 3,132 287,363 269,583 406,575 6,430,311 1,810,940 6,637,57 7,292,458 19,138,760 203 R 175,824,662 25,594,456 1,190,783 R 175,824,062 25,594,456 1,190,783 R 205,422,290 205,422,290 205,422,290 49,397,969 49,397,969	5 1 2 2 4 6.4 6.4 6.4 6.4 6.4 1.0 10,1 2022 R 8 5,7 8 55,7
87.3	2020 - Double payment to supplier - Kamp streat 2020 - Interest on overdre accounts - Eston accounts 2020 - Interest on overdre account - SARS 2020 - Interest on overdre account - SARS 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2020 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre Ceneral 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Interest on overdre account - Andre VIT 2022 - Sater sea of a lungended employee 2023 - Sater part of account - Andre VIT 2023 - Sater part - Andre VIT 2024 - Excella overdre account - Andre VIT 2025 - Sater part of supported employee 2023 - Sater part - Andre VIT 2025 - Sater part - Andre VIT 2026 - Excella overdre account - Andre VIT 2027 - Sater part - Andre VIT 2028 - Sater part - Andre VIT 2029 - Sater part - Andre VIT 2029 - Sater part - Andre VIT 2029 - Sater part - Andre VIT 2020 - Ceneral Andre VIT 2020 - Sater part - Andre VIT 2020 - Sater part - An	Nore Nore Nore Nore Nore Nore Nore Nore	īnancial year inancial year īnancial year īnancial year		232,857 130,754 3,132 287,569 108 2,981 2,80,983 400,975 6,430,311 1,810,946 40,430,310 7,259,4568 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 29,84,456 20,37,759 203,422,280 203, R 40,397,569 40,397,569	2 3 4 6.4 1.6 1.6 1.6 1.6 1.6 1.6 1.6 2022 R 167.3 2022 R 49.3 49.3 49.3 1.6 5.5 5.5 5.5 1.6
17.3	2020 - Double payment to supplier - Keing streat     2020 - Interest on controls - Eston accounts     2020 - Interest on controls exocurin - Eston accounts     2020 - Interest on controls exocurin - Takina accounts     2020 - Interest on controls exocurin - Takina     2021 - Interest on Controls exocurin - Takina     2021 - Interest on Controls exocurin - Takina     2022 - Interest on Controls exocurin - Takina     2022 - Interest on Controls exocurin - StateS VAT     2022 - Interest on Controls exocurin - Controls     2022 - Interest on Controls     2022 - Interest on Controls     2023 - States and Chaspended employees     2023 - Interest on Controls     2023 - States     2023 -	None None None None None None None None	inancial year inancial year inancial year inancial year inancial year		522,857 130,754 3,132 2827,333 280,943 405,975 6,420,311 1,810,946 6,037,517 2,224,658 19,138,760 2023 R 172,924,656 2,253 R 172,924,656 2,254,757,757,757,757,757,757,757,757,757,7	2 2 4 6.6, 1.6 1.6 1.6 1.6 1.6 2022 R 167,3 8,5 2022 R 49,3 4,4 1,6 5,5,7 1,6 4 4 4,4 1,6 5,5,7 1,6 5,7 1,6 1,6 1,6 1,6 1,6 1,6 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7
47.3	2020 - Double payment to supplier - Kenng street 2020 - Herest an overlae accounts - Estan accounts 2020 - Herest an overlae account - Refs 2020 - Herest and previde account - Refs 2021 - Herest an overlae account - Refs 2022 - Herest and Previde account - Refs 2022 - Herest and Previde account - Refs 2022 - Herest and Previde accounts - SARS VAT 2022 - Herest and Previde accounts - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2022 - Herest and Previde accounts - Control - SARS VAT 2023 - Salaries ged of supported employees 2023 - Salaries ged of support ged 2023 - Salaries ged of support ged 2024 - Herest an overlae accounts - Control - Salaries 2024 - Herest and Develope accounts - Control - Salaries 2025 - Salaries ged of Salaries 2026 - Salaries data Salaries 2027 - Salaries ged of Salaries 2028 - Salaries 2029 - Salaries data Salaries 2029 - Salaries 2029 - Salaries data Salaries 2029 - Salaries 2029 - Salaries 2020 - Salaries data Salaries 2020 - Salaries 2020 - Salaries 2020 - Salaries data Salaries 2020 - Salaries 2020	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,754 3,132 267,353 269,353 260,9575 6,430,311 1,810,940 6,507,517 2,524,658 19,135,760 27,554,456 1,190,743 2,554,456 1,190,755 1,190,755 1,190,755 1,190,755 1,190,755 1,190,755 1,190,755 1,190,755 1,190,755 1,190,955 1,100,9	2 2 4 6.4 6.4 1.6 1.6 1.6 1.6 1.6 1.6 2022 R 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 49.3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
47.3	2020 - Double asyment to supplier - Kamp streat     2020 - Interest on controls - Estan accounts     2020 - Interest on controls - Estan accounts     2020 - Interest on controls - Estant accounts     2020 - Interest on controls = control     2020 - Interest on control     2020 - Interest on controls = control     2020 - Interest on control     2020 - Interest on control     2020 - Interest     20	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,754 3,132 287,363 269,363 406,975 6,430,311 1,8(1)946 8,430,316 19,138,760 2023 R 2023 R 2023,783 - - - - 2023 R 40,597,599 439,130 703 703 703 703 703 703 703 703 703 7	2 3 4 6.4 1.6 1.6 1.6 1.6 1.6 1.6 2022 R 49.3 49.3 49.3 49.3 49.3 49.3 49.3 49.3
47.3	2020 - Double payment to supplier - Kamp streat 2020 - Herest an overdee accounts - Estom accounts 2020 - Herest an overdee account - Advance - Sectom - SARS 2020 - Herest an overdee account - Advance - Sectom - SARS 2020 - Herest an overdee account - Advance - General 2020 - Herest an overdee account - Advance - General 2020 - Herest an overdee account - Advance - General 2020 - Herest an overdee account - Advanced 2020 - Herest an overdee account - Advanced 2020 - Herest and Partiellies on overdee accounts - Advanced 2022 - Herest and Partiellies on overdee accounts - Advanced 2022 - Herest and overdee accounts - Advanced 2022 - Statement and overdee accounts - Advanced 2023 - Statement and the second - Herestanced 2023 - Herestance - Herestanced 2023 - Herestance - Herestanced 2024 - Herestanced 2025 - Herestanced 2025 - Advancedee 2026 - Advancedee 2027 - Advancedees - Rob Holested with regards to competive bidding 2029 - SCM procederes not biddeed with regards to competive bidding 2029 - SCM procederees not biddeed with regards to com	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,754 3,132 282,333 280,963 280,963 4,65,975 6,420,311 1,810,946 6,037,517 2,224,658 19,138,760 20,224,658 19,138,760 20,223 R 20,224 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,656 2,239,657 2,239,656 2,239,656 2,239,657 2,239,656 2,239,657 2,239,656 2,239,657 2,239,656 2,239,657 2,239,7577 2,239,7577 2,239,75777 2,239,7577777777777777777777777777777777777	5 1 2 4 6.6 1.8 167,3 8,5 175,9 2022 R 49,3 49,3 49,3 49,3 44,1,6 5,5,7 1,0,0 4 4,3,3,6 3,5,7 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9
47.3	2020 - Double payment to supplier - Kenng street     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise account - Ankin     2020 - Interest on accounts     2020 - Interest on concrise account - Ankin     2020 - Interest on concrise account - Ankin     2020 - Interest on concrise account - Scholl - Scholl     2020 - Interest on accounts - Concrise     2020 - Interest on accounts - Conflore     2022 - Solarise accounts - Conflore     2023 - Solarise accounts - Conflore     2024 - Solarise accounts - Conflore     2025 - Columpointer     2024 - Solarise accounts - Conflore     2025 - Solarise accounts - Conflore     2024 - Solarise accounts - Conflore     2025 - Solarise accounts - Conflore     2025 - Solarise accounts - Conflore     2025 - Solarise accounts - Conflore     2026 - Solarise accounts - Conflore     2027 - Solarise cont blineees	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,764 3,132 269,983 269,987 4,05975 6,430,311 1,810,946 6,037,51 7,2524,658 19,138,700 203 8 175,524,458 11,90,763 12,554,458 11,90,778 1 25,564,450 11,90,778 1 203,422,200 203,822,200 409,397,969 409,397,497 409,397,497 409,407 400,400	5 1 2 4 6.6 6.6 6.6 1.0 10.1 8.5 2022 8 5 49.3 49.3 49.3 49.3 55.7 1.0 4 36.0 1.9 36.0 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0
47.3	2020 - Double payment to supplier - Kamp streat 2020 - Herest an overdex accounts - Estom accounts 2020 - Herest an overdex account - Ankon accounts 2020 - Herest an overdex account - Ankon accounts 2020 - Herest an overdex account - Ankon accounts 2020 - Herest an overdex account - Ankon accounts 2020 - Herest an overdex account - Ankonnel 2021 - Herest an overdex account - Ankonnel 2022 - Herest an overdex account - Ankonnel 2022 - Herest and parenter account - Ankonnel 2022 - Herest and parenter account - Ankonnel 2022 - Herest and parenter account - Ankonnel 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes on overdex accounts - ANES PAT 2022 - Herest and Parentes overdex accounts - ANES PAT 2023 - Saters patient on overdex accounts - ANES PAT 2023 - Saters patient on parentes accounts - ANES PAT 2023 - Saters patient on parentes accounts - ANES PAT 2023 - Saters patient on patient accounts - ANES PAT 2023 - Saters patient on patient accounts - ANES PAT 2023 - Saters patient on patient accounts - ANES PAT 2023 - Saters patient on patient accounts - ANES PAT 2023 - Saters patient accounts - ANES PAT 2023 - Saters accounts - ANES PAT 2023 - Saters patients - ANES PAT 2023 - Saters patient accounts - ANES PAT 2023 - Saters accoun	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,754 3,132 287,363 269,363 406,875 6,430,311 1,870,946 <b>19,138,700</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>203</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>204</b> <b>205</b> <b>204</b> <b>205</b> <b>204</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>205</b> <b>21</b> , <b>11</b> ,	5 1 2 4 6.4 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 2022 R 49.3 4 49.3 4 49.3 4 49.3 4 49.3 1.0 1.9 1.0 1.9 1.0 1.9 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0
47.3	2020 - Double asyment to supplier Xeang streat     2020 - Interest on conside accounts - Estan accounts     2020 - Interest on conside account - Action accounts     2020 - Interest on conside account - Action accounts     2020 - Interest on conside account - Action accounts     2020 - Interest on conside account - Action     2020 - Interest on consider account     2020 - Interest on consider account     2021 - Interest on consider account     2021 - Interest     2020 - Int	None None None None None None None None	inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,754 3,132 287,363 269,363 406,975 6,430,311 1,8(1)946 2,295,4566 2,937,570 2023 7 2023 7 203,783 175,824,052 2,594,456 2,994,456 2,994,456 2,994,450,450 2,994,450,450,4502,994,450 2,9	5 1 2 4 6.4 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 2022 R 49.3 4 49.3 4 49.3 4 49.3 4 49.3 1.0 1.9 1.0 1.9 1.0 1.9 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0
17.3	2020 - Double payment to supplier - Keng street     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise account - Ankin     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scions - Scholl     2020 - Interest on concrise - Scholl     2022 - Interest on concrise - Scholl     2022 - Interest on concrise - Scholl     2022 - Scholl     2020 - Interest on concrise - Scholl     2022 - Scholl     2020 - Interest on concrise - Scholl     2022 - Scholl     2020 - Interest on concrise - Scholl     2022 - Scholl     2020 - Interest on concrise - Scholl     2022 - Scholl     2020 - Scholl     2021 - Scholl     2021 - Scholl     2022 - Scholl     2022 - Scholl     2021 - Scholl     2022 - Scholl     2022 - Scholl     2022 - Scholl     2022 - Scholl     2023 - Scholl     2024 - Scholl	Nore Nore Nore Nore Nore Nore Nore Nore	inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year inancial year		232,857 130,724 3,132 267,353 269,555 6,430,311 1,810,940 6,507,517 2,529,458 19,138,700 203,783 175,824,652 273 R 175,824,652 273 R 205,422,290 203,783 49,397,969 49,402,100 40,402,10040,400,400 40,400,400,400,400,400,400,40	R 167,3- 8,51 

Recoverability of all inregular expenditure will be evaluated by Council in terms of section 32 of MFMA. No steps have been taken at this stage to recover any monies for expenditure Inregular expenditure is disclosed inclusive of VAT

Note 1: The National Treasury is of the opinion that the municipality is incorrect applying the Preferential Procurement Regulations, 2022. The Auditor-General concluded that this matter will result in inregular expenditure of R1 903 783. The municipality will obtain further legal advice in the 2023/3024 financial year regarding this matter to determine the way forward, as the opinion of National Treasury is displace.



		2023	2022
48	ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT	R	R
48.1	Contributions to organised local government - [MFMA 125 (1)(b)] - (SALGA CONTRIBUTIONS)		
	Opening balance		(30)
	Council subscriptions Amount pair - current year	1,324,045 (1,083,309)	1,303,852 (1,303,852)
	Amount paid - previous years		
	Balance unpaid (included in creditors)	240,736	<u> </u>
		2023 R	2022 R
48.2	Audit fees - [MFMA 125 (1)(c)]	ĸ	ĸ
	Opening balance	9.677.194	7.591.630
	Current year audit fee	5,154,990	3,945,564
	Current year audit fee Internal Audit	5,154,990	3,945,564
	Internal Audit Audit Committee		
	Amount paid - current year invoice	(36,026)	
	Amount paid - previous year invoice	(1,373,554)	(1,860,000)
	Balance unpaid (included in creditors)	13,422,604	9,677,194
		2023	2022
48.3	VAT - [MFMA 125 (1)(c)]	R	R
48.3			
	TAV	10,112,464	12,297,089
	Closing balance	10,112,464	12,297,089
	VAT is payable on the receipt basis. Only once payment is received from the debtors is VAT paid over to SARS.		
		2023 P	2022 P
48.4	PAYE, SDL and UIF - [MFMA 128 (1)(c)]	2023 R	2022 R
48.4	PAYE_SOL and UF - (MFMA 126 (1)(c)) Opening balance		
48.4	Opening balance Current year payroll deductions	R 1,288,524 16,068,081	R 1,379,336 16,253,467
48.4	Opening balance	R 1,288,524	R 1,379,336
48.4	Opening balance Current year payroll deductions Amount gad - current year	R 1,288,524 16,068,081 (14,884,128)	R 1,379,336 16,253,467 (14,964,943)
	Coentry Basic Coentry	R 1,288,524 16,068,081 (14,884,128) (1,288,524)	R 1,379,336 16,253,467 (14,964,943) (1,379,336)
48.4 48.5	Opening balance Current yaya payoil deductions Amount paid - current yaya Amount paid - previous year	R 1,288,524 16,068,081 (14,884,128) (1,288,524)	R 1,379,336 16,253,467 (14,964,943) (1,379,336)
	Control pairson Control pairson of deductions Amount pair - control year Amount pair - control year Balance unsaid ifindused in creditors - Pension ana Medical Ad Deductions - (MFMA 125 (1)c)) Control year year year year Control year year year year of the control control balance	R 1.288.524 16,068.061 (14,884,128) (1,288.524) 1.183.954 23,329.208	R 1,379,336 16,253,467 (14,964,943) (1,379,338) 1,288,524 23,804,451
	Opening balance Current year payotedeductions Amount paid - previous year Balance uneaid lincluded in creditors 1 Pension and Medical Ad Deductions - IMFMA 125 (1)(c)] Current year payotil deductions and Countil Centributions Amount paid - current year	R 1,288,524 16,068,081 (14,884,128) (1,288,524) 1.183,954	R 1,379,336 16,253,467 (14,964,943) (1,379,336) 1,288,524
	Control pairson Control pairson of deductions Amount pair - control year Amount pair - control year Balance unsaid ifindused in creditors - Pension ana Medical Ad Deductions - (MFMA 125 (1)c)) Control year year year year Control year year year year of the control control balance	R 1.288.524 16,068.061 (14,884,128) (1,288.524) 1.183.954 23,329.208	R 1,379,336 10,253,467 (14,964,943) (1,379,336) 1,288,524 23,804,451 (23,804,451)
	Opening balance Current year payotedeductions Amount paid - previous year Balance uneaid lincluded in creditors 1 Pension and Medical Ad Deductions - IMFMA 125 (1)(c)] Current year payotil deductions and Countil Centributions Amount paid - current year	R 1.288.524 16.068.081 (1.884.128) (1.288.524) 1.183.954 23.329.208 (23.329.208)	R 1.379.336 16.253.467 (14.964.943) (1.379.336) 1.288.524 23.804.451 
48.5	Opening balance Carrent year payson deductions Amount pais - provide year Balance uneaid lincluded in creditors ) Pension and Medical Ad Deductions - (MFMA 125 (1)(c)) Carrent year paysil deductions and Countil Contributions Amount gad - carrent year Balance unpaid (included in creditors)	R 1,288,524 16,068,081 (1,884,128) (1,288,524) 1,183,954 23,329,208 (23,329,208) 2023	R 1,379,336 16,253,467 (14,964,943) (1,379,338) 1,288,524 23,804,451 (23,804,451) 
48.5	Opening balance Current year payoil deductions Amount pluid - current year Amount pluid - current year Balance uneil functued in creditors - IMFMA 125 (1)(c)] Current year payoil deductions and Countil Contributions Amount pluid - current year Balance uneplaid (included in creditors) Councillor's arrear consumer accounts - IMFMA 124 (1)(b)]	R 1.288.534 16.088.081 (14.884.128) (1.288.534) 1.183.954 23.329.208 (23.329.208) 2023 R	R 1.370.338 16.253.467 (14.964.943) 1.288.524 23.804.451 (23.804.451) 2022 R
48.5	Opening balance Current year payoil deductions Amount pluid - current year Amount pluid - current year Balance uneil functued in creditors - IMFMA 125 (1)(c)] Current year payoil deductions and Countil Contributions Amount pluid - current year Balance uneplaid (included in creditors) Councillor's arrear consumer accounts - IMFMA 124 (1)(b)]	R 1,288,524 16,068,081 (1,884,128) (1,288,524) 1,183,954 23,329,208 (23,329,208) 2023	R 1,379,336 16,253,467 (14,964,943) (1,379,338) 1,288,524 23,804,451 (23,804,451) 
48.5	Opening balance Carrent lyes payment of the Monort plui - previous year Balance unceld fineluded in creditors / Pension and Medical Ad Deductions - [MFMA 125 (1)(ci)] Carrent year sayroll deductions and Countil Dutions Amount judi - caused and Countil Contributions Balance unceld for acreations / Balance unceld for arrear consumer accounts for more than 90 days as at 30 June:	R 1.288,524 10.088,081 (1.288,141) (1.288,524) (1.28	R 1.379.336 10.233.47 (14.964.943) (1.379.338) 1.288.624 23.804.451 (23.804.451 (23.804.451 2022 R Dutstanding more
48.5	Opening basese Company page - sourced year Amount page - pening basese Balance uncald included in creditors Balance uncald included in creditors Commit page - pening Commit page - pening Balance uncald included in creditors Balance uncald included in creditors Commit page - pening Balance uncald included in creditors Executive Mayor (A. Saulo) Executive Mayor (A. Saulo)	R 1.288.524 10.060.061 (14.884.729) (1.285.524) 23.379.208 (2.379.208) (2.379.208) 23.379.208 (2.379.208) 2023 R 2023 R	R 1.379,339 19,253,447 (1,542,433) (1,379,345) 1,228,624 23,804,451 (23,804,451) (23,804,451 (23,804,451) (23,804,451) (23,804,451 (23,804,451) (23,80
48.5	Opening balance Comming target deductions Comming any provide deductions Comming any provide deductions Balance uncoald included in creditors Balance uncoald included in creditors Council and Section and Medical And Deductions Council and Section and Council Contributions Council and Section and Section and Council Contributions Council and Section and	R 1.288,524 10.088,081 (1.288,141) (1.288,524) (1.28	R 1.379,338 10.253,847 (1.4,964,943) (1.379,328 (1.379,328) 1.288,624 23,894,451 23,894,451 2022 R Outstanding more than 90 days 2022 1,340
48.5	Opening paience Concerning paier connect year Amount paier - pening to serve year Balance unuald finduction in Control Control V(I) Pension and Medical Add Deductions - (MFMA 124 (1)(c)) Control year pening the discritors and Control Control Deductions Amount paier server year Balance unuald finducted in creditors) The following Counciliors had arrear accounts for more than 60 days as at 30 Ame: Executive Mayor (A.Sauls) <i>R Share 2017</i> ) <i>R Share 2017</i> ) <i>C Share 2017</i> ) <i>C Share 2017</i> )	R 1.28.524 10.08.081 (1.4.84.729) (1.20.8524 20.329.208 (2.3.39.208) 20.329.208 203 R Outstanding more than 90 days	R 1.379,339 19,233,467 (1,4964,943) (1,379,339 1,288,824 23,804,451 (23,804,451 (23,804,451 2022 R Outstanding more than 90 days 202 1,840 455
48.5	Opening balance Company approprint your Amount pail - penine your your Balance uncald included in creditors Balance uncald included in creditors Commit pail - penine your Balance uncald included includ	R 1.28.524 10.08.081 (1.4.84,120) 1.28.524 (1.4.84,120) 1.183.545 23.329.208 (23.359.208) 23.359.208 R Outstanding more than 90 days	R 1.379,339 19.253,467 (1.4964,943) (1.479,4451) (2.3064,451) (2.3
48.5	Opening balance Current types payofield objections Current types payofield objections Balance uneald fineluded in creditors Balance uneald fineluded in creditors Current types are payofield deductions and Countil Dudines Current types are payofield deductions and Countil Dudines Balance uneald fineluded in creditors) Councillor's arrear consumer accounts for more than 90 days as at 30 June: Executive Mayor (A. Sauls) Resource Units (The Countil Dudines Resource Units (The Countil Dudines) Resource Units (The Countil Dudines	R 1.286.504 10.068.081 (14.884,120) (1.285,204 (1.484,120) (1.285,204 (1.285,204) 23.329,206 (23.329,206) 23.329,206 (23.329,206) 23.329,206 (23.329,206) 23.329,206 (23.329,206) (23.	R 1.379,339 19,233,467 (1,4964,943) (1,379,339 1,288,824 23,804,451 (23,804,451 (23,804,451 2022 R Outstanding more than 90 days 202 1,840 455



48.7 Disclosures in terms of the Municipal Supply Chain Management Regulations - Promulgated by Government Gazetia 27536 dated 30 May 2005 Regulation 36(2) - Details of deviations approved by the Accounting Officer in terms of Regulation 36(1)(a) and (b)

30 JUNE 2023	Amount	Single Supplier	Type of Devia Impossible	ition Impractical	Emergency
		Single Supplier	Impossible		
Jul-22	42,419			38,885	3,5
Aug-22	221.117			72.422	148,6
Sep-22	147.679	4.387		139,538	3,7
Oct-22	23.621	-1		23.621	
Nov-22	12,482			12.482	
Dec-22				-	
Jan-23	224,614	66,632		123,832	34,1
Feb-23	5.431			5.431	
Mar-23	259.866			44.161	215.7
Apr-23	53.429			8.379	45.0
					45.0
May-23	52,494			52,494	
Jun-23	38,266			10,566	27,3
	1,081,419	71,019	· ·	531,812	478,
30 JUNE 2022			Type of Devia	tion	
30 JONE 2022	Amount	Single Supplier	Impossible	Impractical	Emergency
Jul-21	60.183	52.159		2.505	5.5
				2,505	D,0
Aug-21	10,191	10,191		-	
Sep-21	27,828	22,515		5,313	
Oct-21	47.700	17.814		29.886	
Nov-21	10.626			10.626	
Dec-21	10,020			10.020	
				-	
Jan-22	54,855	54,855		-	
Feb-22	46,136	46,136		-	
Mar-22	126,429	8,611		117,818	
Apr-22	24,095	24.095			
May-22	14,000	14.000			
Jun-22					
JUITAL .			<u> </u>		
	408,043	236,376		166,148	5
Manager and noted by Council.	guiatoria any deviasor non are ouppy onan manageme	nt Policy needs to be approved/condone	d by the Municipal		
	gunarona any deviasion non-are depiny onain manageme	nt Policy needs to be approved/condone	d by the Municipal	Total Deviations	2022/23 Amoun
Range of Deviations approved by Municipal Manager	диалона алу осущент пот ат Сорру у налт таладото	nt Policy needs to be approved/condone	d by the Municipal		
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000	даалона ану основон пол из обругу окал маладене	nt Policy needs to be approved/condone	d by the Municipal	37	157,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 10 001 - 30 000	generation any democriment are dappy on an imagene	nt Policy needs to be approved/condone	d by the Municipal	37 12	157, 190,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000	genaanse ang oo naasin nom are ooppy onaan managerne	nt Policy needs to be approved/condone	d by the Municipal	37	157, 190,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 10 001 - 30 000 Deviations between 30 001 - 200 000	genaams any servation non-ne-serveysy shan manageme	nt Policy needs to be approved/condone	d by the Municipal	37 12	157, 190,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 10 001 - 30 000 Deviations between 30 001 - 200 000 Deviations restruct than 200 001	generation of the second s	nt Policy needs to be approved/condone	d by the Municipal	37 12 10	157. 190, 733,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 10 001 - 30 000 Deviations between 30 001 - 200 000 Deviations restruct than 200 001	geneend uit joonnaan noon ole Geger johan mangeme	n Policy needs to be approved condone	d by the Municipal	37 12	157. 190, 733,
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 40 001 - 200 000 Deviations greater than 200 001 Total deviations	generation of generation in the supply share manageme	n roiry needs to be approved condone	d by the Municipal	37 12 10 	157.; 190.; 733.; <b>1.081.</b> ;
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Deviations greater than 200 001 Total deviations Minor breaches in SCM regulations were identified of.		n roiry needs to be approved condone	d by the Municipal	37 12 10	157.; 190.; 733.; <b>1.081.</b> ;
Reg of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 03 001 - 200 000 Deviations between 03 001 - 200 000 Deviations greater than 200 001 Total deviations		n rolley needs to be approved condone	d by the Municipal	37 12 10 	157.; 190.; 733.; <b>1.081.</b> ;
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 100 Total deviations Minor toreaches in SCM regulations were identified of: ROR2 000		n roinsy needs to be approved/condone	d by the Municipal	37 12 10 	157.; 190.; 733.; <b>1.081.</b> ;
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Total deviations Minor treaches in SCM regulations were identified of: RR-R2000 R3000-R10 000 Deviations are disclosed inclusive of VAT		n roinsy needs to be syprovesicondone	d by the Municipal	37 12 10 	157.; 190.; 733.; <b>1.081.</b> ;
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 0 001 - 36 000 Deviations greater than 200 001 Total deviations Minor breaches in SCM regulations were identified of: RRAP2 000 RR3000-R10 000 Deviations are disclosed inclusive of VAT Material Desses Electricity distribution losses		n rancy needs to be approved/condone	d by the Municipal	37 12 10	157. 190, 733, <b>1,081,</b> 2022/23 Amoun 2022/23 Amoun 2022 R
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 0 - 10 000 Deviations protein 0 - 00 - 30 000 Deviations growther than 200 001 Total deviations Minor breaches in SCM regulations were identified of: R0A2 000 R0A200410 000 Deviations are disclosed inclusive of VAT Manifal losset Electricity distribution losses		n rancy needs to be approved/condone	d by the Municipal	37 12 10 	157. 190, 733, <b>1,081,</b> 2022/23 Amoun 2022/23 Amoun 2022 R
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 20 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Total deviations Minor breaches in SCM regulations were identified of: RR200.010 000 Deviations are disclosed inclusive of VAT Material losses Electricity distribution losses		n roncy needs to be approved/condone	d by the Municipal	37 12 10 	157. 190. 733. <b>1,081.</b> <b>2022/23 Amoun</b> <b>2022/23 Amoun</b> <b>2022</b> <b>R</b> 52,887.
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 300 000 Deviations between 30 001 - 000 000 Total deviations Minor breaches in SCM regulations were identified of: RR2000 RF1 000 Deviations are disclosed inclusive of VAT Material Desses Electricity distribution (sease Units purchared (schi)		n roncy needs to be approved/condone	d by the Municipal	37 12 13 	157.2 190,1, 733,5 2022/23 Amoun 2022/23 Amoun 2022 R 52,887,1 18,731,5
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 20 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Total deviations Minor breaches in SCM regulations were identified of: RR200.010 000 Deviations are disclosed inclusive of VAT Material losses Electricity distribution losses		n rancy needs to be approved/condone	d by the Municipat	37 12 10 	157.; 190; 733.] 2022/23 Amoun 2022/23 Amoun 2022 R 52.887; 18,731.3
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 300 000 Deviations between 30 001 - 000 000 Total deviations Minor breaches in SCM regulations were identified of: RR2000 RF1 000 Deviations are disclosed inclusive of VAT Material Desses Electricity distribution (sease Units purchared (schi)		n roncy needs to be approved/condone	d by the Municipat	37 12 13 	157.2 190,1, 733,5 2022/23 Amoun 2022/23 Amoun 2022 R 52,887,1 18,731,5
Rage of Deviation approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Total deviations Minor treaches in SCM regulations were identified of: RR262000 Deviations are disclosed inclusive of VAT Material Deviations Electricity distribution (sease Units purchard gR4hb) Units Istat during distribution (PM) Percentage local during distribution		n roncy needs to be approved/condone	d by the Municipat	37 12 10 	157 3 190, 17 733,6 <b>1,081,4</b> <b>2022/23 Amoun</b> <b>2022 R</b> 52,887,1 18,731,5 35,4 2022
Rage of Deviation approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Total deviations Minor treaches in SCM regulations were identified of: RR262000 Deviations are disclosed inclusive of VAT Material Deviations Electricity distribution (sease Units purchard gifekthaum (Minh) Percentage Iost during distribution		n rancy needs to be approved/condone	d by the Municipat	37 12 10 	167, 190, 190, 1,081, 2022/23 Amoun 2022/23 Amoun 2022/ R 52,887, 18,731, 35,4
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 30 00 Deviations between 30 001 - 200 000 Deviations maker and a strain and a strain Tool service and a strain and a strain and a strain Nonor brackstes in SCM regulations were identified of: R2000 R10 000 Deviations are disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviations disclosed inclusive of VAT Material Stat during disclosed inclusive of VAT Percentage lost during distribution The reason for the electricity losses is due to electricity theil on pre-par Water distribution losses		n roncy needs to be approved/condone	d ty the Municipal	37 12 10 	157.2 1907 733.0 <b>1.081.4</b> <b>2022/23 Amoun</b> <b>2022</b> <b>R</b> 52.887,7 18,731. 35.4 <b>2022</b> <b>R</b>
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 0 001 - 30 000 Deviations geneter tana 200 001 Total deviations Minor treaches in SCM regulations were identified of: R0/20 000 Royations are disclosed inclusive of VAT Material Deviations Deviations are disclosed inclusive of VAT Material Deviations Deviations for the electricity losses is due to electricity theft on pre-par Water distribution losses Units purchased (kib) Units purchased (kib) Units purchased (kib)		n roncy needs to be approved/condone	d ty the Municipal	37 12 10 	157,2 190,733,6 2022/23 Amoun 2022/23 Amoun 2022 R 52,887,1 18,731,5 35,4 2022 R 3,177,7
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 30 001 - 30 00 Deviations between 30 001 - 200 000 Deviations maker and a strain and a strain Tool service and a strain and a strain and a strain Nonor brackstes in SCM regulations were identified of: R2000 R10 000 Deviations are disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviation disclosed inclusive of VAT Material Deviations disclosed inclusive of VAT Material Stat during disclosed inclusive of VAT Percentage lost during distribution The reason for the electricity losses is due to electricity theil on pre-par Water distribution losses		n roncy needs to be approved/condone	d by the Municipal	37 12 10 	157,2 190,733,6 2022/23 Amoun 2022/23 Amoun 2022 R 52,887,1 18,731,5 35,4 2022 R 3,177,7
Range of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 0 001 - 30 000 Deviations between 30 001 - 200 000 Deviations between 30 001 - 200 000 Deviations and the state of		n roncy needs to be approved/condone	e by the Municipal	37 12 10 	R 52,887,7 18,731,9 35,4 2022 R 3,177,7 504,1
Rage of Deviations approved by Municipal Manager Deviations between 0 - 10 000 Deviations between 0 001 - 30 000 Deviations geneter tana 200 001 Total deviations Minor treaches in SCM regulations were identified of: R0/20 000 Royations are disclosed inclusive of VAT Material Deviations Deviations are disclosed inclusive of VAT Material Deviations Deviations for the electricity losses is due to electricity theft on pre-par Water distribution losses Units purchased (kib) Units purchased (kib) Units purchased (kib)		n roncy needs to be approved/condone	e by the Municipal	37 12 10 	167, 197, 733,1 2022/23 Amoun 2022 R 52,887, 18,731, 35,4 2022 R 3,177,

The municipality provides water services to indigent consumers. Consumptions used by indigent consumers are more than the free 6kl water they received. No action was taken to recover the additional consumptions from indigent consumers and based on history, outstanding amounts are not paid by indigent consumers.



2022 R

# 48.9 Other non-compliance

MFMA Section 65/2/th) Adequate management, accounting and information system was not in place which accounted for creditors. MFMA Section 65/2/tel

MMA Section 68/2016
The multicipally had specienced cash flow problems during the year as a result of which creditors were not always paid within 30 days of date of statement or invoice as required.
MMA Section 15
Expenditure was not only incurred in terms of an approved budget and within the limits of the amounts approved for the different votes in an approved budget.
MMA Section 23()
Report patienting to unsult/orise, threglar, fulleles and wastelul expenditure have not been submitted to all relevant paties.
MMA Section 22
Expenditure were not adequately monitored in accordance with section 62, resulting in unsult/orise, fulleles and wastelul and inequire expenditure
Secolor 38
Non-consiliance with succely chain management required in resulting in insult/orise, fulleles and wastelul and inequire expenditure
VAT act Secolor 38
VAT estimates not amounted by the 28th of each month
PURCHASES FORM MEMBERS IN SECOLOR 20 F STATE

### 48.10 PURCHASES FROM MEMBERS IN SERVICE OF STATE

The following purchases were made during the 2022/23 financial year where Councillors or staff have an interest:

Company Name	Amount	Interest
Avril Catering	21,150	Son is employed at the Department of Agricultural and the daughter at Department of Social Development
Anne's Deli	41,005	Husband, Mr A Stoffles, is currently employed by the Department of Education
TSCH International Holding	33,094	Spouse, Mr E Hlongwane, currently employed at City of Cape Town
Q&K Projects	244,172	Spouse, Mrs Y De Wee, currently employed at Transnet
Beaufort West Luxury Coaches	8,500	Son works at the Beaufort West Municipality and daugther at Provincial traffic
Ian Dickie and Company	28,358	Spouse, Mrs M Samuels, currently employed at SAPS
Jabeja Consulting	12,015	Brother, Mr Du Plessis is employed by Department of Education
The following purchases were made during the 2021/22 financial year where Councillors or staff have an interest:		
Company Name	Amount	Interest
Avril Catering	27,275	Son is employed at the Department of AgriCultural and daughter at Department of Social Development
Jabeja Consulting	121,061	Brother, Mr Du Plessis is employed by the Department of Education



FINA	ICIAL RISK MANAGEMENT	2023 R	2022 R
	clivities of the municipality expose it to a variety of financial risks, including interest rate risk, credit risk and liquidity risk. The municipality's overall risk management programme s on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.		
(a)	Interest Rate Risk		
	As the municipality has significant interest-bearing liabilities, 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.		
	The municipality did not hedge against any interest rate risks during the current year.		
		2023	2022
	The potential impact on the entity's surplus/(deficit) for the year due to changes in interest rates were as follow:	R	R
	0.5% (2022: 0.5%) Increase in interest rates 0.5% (2022: 0.5%) Decrease in interest rates	103,198 103,198	55,436 (55,436)

(b) Credit Risk

49.

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 financial loss. Credit risk arises mainly for call investment deposits, bank accounts and trade and other receivables.

Trade and other receivables are disclosed net after provisions are made for impairment and bad debts. Trade receivables comptise of a large number of natpayers, dispersed across different sectors and peopyraphical areas. Organic gradel evaluations are performed on the functial condition of these debtins. The debtin is that has and debts effectively take the provision of the debtins of the debtins of the function of the debtins. The debtin is the debtin of the debtin of the debtins of the debtins. The debtin of the debt

The credit quality of non-induces are further assessed by grouping individual debtors into different categories with similar risk profiles. The categories include the following. Bad Debt. Decessed. Good payers, Slower Payers, Government Departments, Debtors with Arrangements, Indigetta, Maniogal Workers, Handed over to Attorneys and Untraceable account. These categories are the minigened on a group basis based on the risk profileed quality associaties with the group.

All debtors are payable within 30 days from invoice date. Refer to note 10 for all balances outstanding longer than 30 days. These balances represent all debtors at year end which defaulted on their credit terms. Also refer to note 6 and 7 for balances included in receivables that were re-negotiated for the period under review.

	2023	2023 R	2022	2022 R
Non-Current Receivables				
Repayment arrangement	100.00%	4,562,973	100%	11,400,309
Exchange Receivables				
Electricity	7.77%	11,063,660	8%	9,824,520
Water	20.48%	29,171,481	25%	33,270,808
Property Rentals	2.17%	3,085,132	2%	2,259,331
Waste Management	18.45%	26,275,751	16%	21,353,440
Waste Water Management	29.97%	42,684,715	28%	36,029,602
Other	21.16%	30,129,169	21%	27,886,251
	100.00%	142,409,907	100%	130,623,952
No receivables are pledged as security for financial liabilities.				
Due to short term nature of trade and other receivables the carrying value disclosed in note 10 of the financial statem balances are included at prime lending rate plus 1% where applicable.	ents is an approximation of its fair value. I	nterest on overdue		
The provision for bad debts could be allocated between the different classes of receivables as follow:				
Evaluation Resolution				

	100.00%	124,647,763	100%	109,817,712
Other	23.38%	29,143,667	26%	28,035,335
Housing Selling Scheme	2.12%	2,642,884	0%	34,426
Waste Water Management	30.85%	38.451.208	29%	32.236.494
Waste Management	19.12%	23,828,256	18%	19,401,837
Water	19.02%	23,714,007	23%	25,321,103
Electricity	5.51%	6,867,741	4%	4,788,517
Exchange Receivables				



	2023	2023 R	2022	2022 R
Other	1.43%	1.788.049	3%	2
Industrial	3.64%	4,535,712	4%	3,
Residential	94.93%	118,324,003	93%	80,
	100.00%	124,647,763	100%	85,
Bad debts written off:			2023 R	2022 R
Exchange Receivables				
Services		100%	17,866,012	
Ageing of amounts past due but not impaired are as follow:			Exchange Receivables	Non-exch Receival
Ageing of amounts past due but not impaired are as tollow: 2023			Receivables	Receival
1 month past due				
2+ month past due			8,530,860	
			8,530,860	
2022				
1 month past due			-	
2+ months past due		-	10,161,424	
			10,161,424	
The entity only deposite cash with major banks with high quality credit standing. No cash and cash equivale were placed on the use of any cash and cash equivalents for the period under review. Although the credit r the maximum exposure are disclosed below.				
The banks utilised by the municipality for current and non-current investments are all listed on the USE. required SENS releases as well as other media reports. Based on all public communications, the finance				
pertaining to these institutions are considered to be low.	an adaminability is character to be of high quality	and the credit risk		
	r for impairment or discounting. A report on the vari		2000	
pertaining to these institutions are considered to be low. Non-current Receivables and current receivables are individually evaluated annually at end of financial year debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicab	r for impairment or discounting. A report on the vari		2023 R	2022 R
pertaining to these institutions are considered to be low. Non-current Receivables and current receivables are individually evaluated annually at end of financial year	r for impairment or discounting. A report on the vari			
pertaining to these institutions are considered to be low. Non-current Receivables and current receivables are individually evaluated annually at end of financial year debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicab	r for impairment or discounting. A report on the vari			2022 R
pertaining to these institutions are considered to be low. Non-current Receivables and count revealed are involved an evaluated annually at end of financial year bitch is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable Financial assets exposed to oredit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Non-Current Receivables from Non-Exchange Transactions	r for impairment or discounting. A report on the vari		R 3,672,455 890,518	R
pertaining to these institutions are occusistered to be low. Non-current Receivables and eccusistered to be low.	r for impairment or discounting. A report on the vari		R 3,672,455	R : : 130,
perfailing to these institutions are considered to be low. Non-current Receivables and current environise are individually enduated annually at end of fearnoid year detrors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable Financial assets exposed to credit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Nan-Current Receivables from Exchange Transactions	r for impairment or discounting. A report on the vari		R 3,872,455 890,518 142,409,907	R : 130, 16,
pertaining to these institutions are considered to be low. How current Receivables and current reviewables are individually enduated annually at end of fearacial year debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable Financial assets exposed to credit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Non-Current Receivables from Exchange Transactions	r for impairment or discounting. A report on the vari		R 3,672,455 890,518 142,409,907 14,842,761	R
pertaining to these institutions are considered to be low. Non-current Receivables and courts revealed are involved and endouble endouble and of francial year debras is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable Financial assets exposed to oredit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Receivables from Exchange Transactions Receivables from Exchange Transactions Cash and Cash Equivalents	for impairment or discounting. A report on the varies	ous categories of	R 3,672,455 890,518 142,409,907 14,842,761	R : 130, 16,
pertaining to heas institutions are considered to be low. Non-current Re-enviolation and numer receivables are invinterialization enviolation annumber of francial year debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable Financial assets exposed to credit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Receivables from Exchange Transactions Receivables from Exchange Transactions Receivables from Exchange Transactions Exclamation and and the substantiations Lipstice Transactions Lipstice Trans	r for impairment or discounting. A report on the vari de	ious categories of	R 3,672,455 890,518 142,409,907 14,842,761	R : 130, 16,
pertaining to these institutions are considered to be low. Monourcent Receivables and current revolves are individually evaluated annually at end of Snanchal year debtors is drafted to substantiale such evaluation and subsequent impairment / discounting, where applicab Financial assets exposed to credit risk at year end are as follows: Non-Current Receivables from Exchange Transactions Non-Current Receivables from Exchange Transactions Cash and Cash Equivalents Upudity Rest Upudity Rest Producting Receivables from Includes maintaining sufficient cash and the availability of fording the maintic nature of the underlying business, the treasary maintained fields by in funding by maintaining availat The entity in risk to liquidity is a result of the funds available to cover future commitment. The entity manage	to impairment or discounting. A report on the varies	ious categories of	R 3,672,455 890,518 142,409,907 14,842,761	R : 130, 16,

2023	Less than 1 year	Between 1 and 5 years	Between 5 and 10 years	More than 10 years
Lono-term Borrowings Trade and Other Payables from exchange transactions Consumer deposits	1.194.871 148,230,617 2,490,411	3.739.373	1.348.620	:
	151.915.899	3.739.373	1.348.620	
2022	Less than 1 year	Between 1 and 5 years	Between 5 and 30 years	More than 10 years
Long-term Borrowings Trade and Other Payable from exchange transactions Consumer deposits	1,284,721 126,919,725 3,841,525	4,040,057	2,247,702	:
	132.045.971	4.040.057	2.247.702	<u> </u>



50.	FINANCIAL INSTRUMENTS		2023 R	2022 R
	In accordance with GRAP104.45 the financial liabilities and assets of the municipality are	Inseited as follows-		
50.1	Financial Assets	Classification		
			2023 R	2022 R
	Non-Current Receivables Non-current receivables	Financial Instruments at amortised cost	2.525.042	911.007
	Non-current receivables from non-exchange: Housing	Financial Instruments at amortised cost	29	200,846
			2023 R	2022 R
	Receivables from Exchange Transactions Trade receivables from exchange transactions	Financial Instruments at amortised cost	16.776.641	20,955,324
	Other receivables from exchange transactions	Financial Instruments at amortised cost	985,502	(149,085)
	Other receivables from non-exchange transactions	Financial Instruments at amortised cost		
			2023 R	2022 R
	Cash and Cash Equivalents			
	Bank Balances Call Investment Deposits	Financial Instruments at amortised cost Financial Instruments at amortised cost	2,541,684 12,318,108	2,948,668 13,437,213
	Total Financial Assets	Financial instruments at amonused cost	12,316,108	13,437,213
			2023	2022
	SUMMARY OF FINANCIAL ASSETS		R	R
	Financial Instruments at amortised cost:			
	Non-Current Receivables Non-Current Receivables from non-exchange	Exchange and non-exchange (excluding housing) Non-current receivables from non-exchange: Housing	2,525,042 29	911,007 200,846
	Trade receivables from exchange transactions	Trade receivables from exchange transactions	16,776,641	20,955,324
	Other receivables from exchange transactions	Other receivables from exchange transactions	985,502	(149,085)
	Other receivables from non-exchange transactions Cash and Cash Equivalents Cash and Cash Equivalents	Other receivables from non-exchange transactions Bank Balances Call Investment Deposits	2,541,684 12.318.108	2,948,668 13,437,213
	Cash and Cash Equivalents	Call Investment Deposits	35,147,007	38,303,973
	Total Financial Assets			
			2023 R	2022 R
50.2	Financial Liabilities	Classification	2023 R	
50.2	Financial Liabilities Long-term Borrowings		R	R
50.2	Financial Liabilities	Classification Financial Instruments at amortised cost Financial Instruments at amortised cost	2023 R 3,788,779	
50.2	Financial Liabilities Long-term Borrowings Annulty Lons	Financial Instruments at amorifised cost	R 3,788,779 - 2023	R 4,522,919 - 2022
50.2	Financial Liabilities Langterm Borrowings Annuty Lans Capitalised Lesse Liability	Financial Instruments at amorifised cost	R 3,788,779 -	R 4,522,919 -
50.2	Financial Labitations Factors Economics Annuly Lasts Annuly Lasts Capitalised Lease Labitly Trada and other payables from exchange transactions Recentables with and Balances	Financial Instruments at amorfised cost Financial Instruments at amorfised cost	R 3,788,779 - 2023 R -	R 4,522,919 - 2022 R
50.2	Financial Liabilities Long-term Borrowings Annuby Loans Capitalised Lease Liability Trade and other psyables from exchange transactions Receivables with cradit balances Receivables with cradit balances	Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3,788,779 - 2023	R 4,522,919 - 2022
50.2	Financial Labitations Factors Economics Annuly Lasts Annuly Lasts Capitalised Lease Labitly Trada and other payables from exchange transactions Recentables with and Balances	Financial Instruments at amortized cost Financial Instruments at amortized cost Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3,788,779 - 2023 R -	R 4,522,919 2022 R 259,606 120,783,794
50.2	Financial Liabilities Longterm Borrowings Annuby Loans Capitalised Lease Liability Trade and other payables from exchange transactions Receivables with credit balances Redentions Sundry creditors Trade Payables	Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3,788,779 2023 R 2,496.054	R 4,522,919 2022 R 259,806
50.2	Financial Lubilities Long-term Borrowings Annahy Long Capitalises Lease Lubility Trade and Boyabiles from exchange transactions Indentified will credit lubilances Indentified will credit lubilances Indentified will be address Study creditors Trade Payables Current Portion of Lone-term borrowings	Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3.788.779 2023 R 2.496.054 138.198.914 2023 R	R 4,522,919 2022 R 259,006 120,763,794 2022 R
50.2	Financial Labilities  Financial Labilities  Long-term Bornwings  Annuly Loose  Capitalised Lesse Lability  Trads and other paybels from exchange transactions  Retentione  Sundry credits  Carrent Position of Long-term borrowings  Annuly Loose	Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3,788,779 2023 R 2,496,054 138,198,914 2023	R 4,522,919 2022 R 259,806 120,783,794 2022 R 671,086
50.2	Financial Lubilities Long-term Borrowings Annahy Long Capitalises Lease Lubility Trade and Boyabiles from exchange transactions Indentified will credit lubilances Indentified will credit lubilances Indentified will be address Study creditors Trade Payables Current Portion of Lone-term borrowings	Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3.788.779 2023 R 2.496.054 138.198.914 2023 R	R 4,522,919 2022 R 259,006 120,763,794 2022 R
50.2	Financial Labilities Long-term Borrowings Annuly Loans Capitalised Lease Lability Trade and other psyables from exchange transactions Receivables with credit balances Receivables Trade Psyables Current Portion of Lone-term borrowings Annuly Loans Capitalised Lease Lability	Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3,788,779 2023 R 2,496,054 138,198,914 2023 R 734,141	R 4,522,919 2022 R 259,808 120,783,794 2022 R 671,088 8,080
50.2	Financial Labilities Long-term Borrowings Annuly Loars Capitalised Lease Lability Trade and other payables from exchange transactions Recensulation with credit balances Sandry creditors Trade Payables Current Portion of Lono-term borrowings Annuly Loans Capitalised Lease Lability Consumer decosits Cash and Cash Equivalents	Financial Instrumenta at amortaed cost Financial Instrumenta at Amortaed cost	R 3.788.779 2023 R 2.496.054 138.198.914 2023 R 734.141 2.490.111 2023	R 4.522,919 2022 R 259,806 120,763,794 2022 R 67,066 86,080 3,341,525 2022
50.2	Financial Labilities  Financial Labilities  Langterni Borowings  Annuly Lans  Cash and Other payables from exchange transactions  Retentions Stundy credits  Current Portion of Lans term borowings  Capitalised Lesse Lability  Carsaury effects  Eablines  Cash and Cash Equivalents Bank Overiati	Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3.788.779 2023 R 2.499.054 138.198.914 2023 R 734.141 2.490.411 2.490.411 2.490.411	R 4,522,919 2022 R 259,006 120,783,784 2022 R 671,086 86,080 3,341,525 2022 R
50.2	Financial Labilities Long-term Borrowings Annaly Loan Capitalises Lability Trade and other populars from exchange transactions Retentions Sundry credits Current Portion of Lone-term borrowings Annaly Loans Current Portion of Lone-term borrowings Annaly Loans Current Portion of Lone-term borrowings Current Portion of Lone-term borrowing Current Portion of Lone-term borrowings Current Portion of Lone-term borrowings Current Portion of Lone-term borrowings Current Portion of Lone-term borrowing Current Portion of Lone-term borrowings Current Portion of Lone-term borrowings Current Portion of Lone-term borrowings Current Portion of Lone-term borrowing Current P	Financial Instrumenta at amortaed cost Financial Instrumenta at Amortaed cost	R 3.788.779 2023 R 2.496.054 138.198.914 2023 R 734.141 2.490.111 2023	R 4.522,919 2022 R 259,806 120,763,794 2022 R 67,066 86,080 3,341,525 2022
50.2	Financial Labilities  Financial Labilities  Langterm Browings  Annukj Lows Capitalised Lesse Lability  Trads and ther payables from exchange transactions  Redenlose Redenlose Carrent Portion of Lone-term borrowings  Capitalised Lesse Lability  Cashard Cash Equivalents Bank Constant  SUMMARY OF FINANCIAL LIABLITIES Financial instruments at amortised cost:	Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3,788,779 2023 R 138,198,514 2023 R 734,141 2,490,411 2023 R 2023 R	R 4,522,919 2922 R 120,783,794 2920 R 671,086 8,080 3,941,525 2022 R 2022 R
50.2	Financial Labilities Long-term Borrowings Annuly Lans Capitalities (Lability Trade and other payables from exchange transactions Relations Relatio	Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3.788.779 2023 R 138.198.914 2023 R 734.141 2.490.411 2023 R 2023	R 4.522.919 2892 R 120,783,794 2022 R 871.096 8.080 3.341.525 2022 R
50.2	Francial Labilities Financial Labilities Capiteria Growings Annuly Loars Capitalised Lesse Lability Trade and other payables from exchange transactions Releations Releations Releations Carnet Portion of Lone-term borrowings Annuly Loars Capitalised Lesse Lability Carant Portion of Lone-term borrowings Capitalised Lesse Lability Cash and Cash Equivalents Bank Ourdant SUMMARY OF FINANCIAL LIABLITIES Financial instruments at amoritade cost: Long term Borrowings Financial instruments Financi	Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3.788.779 2023 R 138.198.914 2023 R 734.141 2023 R 2023 R 4.522.921 2.090.054	R 4,522,919 2022 R 120,783,794 2022 R 671,086 3,341,525 2022 R 2022 R 2022 R 5,194,005 80,000
50.2	Financial Labilities  Long-term Borrowings Annaly Loan Capabilities  Ca	Financial Instruments at amortised cost Financial Instruments at amortised cost	R 3.788.779 2023 R 2.496.054 138.198.914 2023 R 734.141 2.490.411 2023 R 4.522.921 2.490.054 138.198.914	R 4.522,919 2022 R 259,808 120,783,784 269,808 65,080 3.041,525 202 R 2022 R 2022 R 5,194,005 8,009 120,783,784
50.2	Francial Labilities Financial Labilities Capiteria Growings Annuly Loars Capitalised Lesse Lability Trade and other payables from exchange transactions Releations Releations Releations Carnet Portion of Lone-term borrowings Annuly Loars Capitalised Lesse Lability Carant Portion of Lone-term borrowings Capitalised Lesse Lability Cash and Cash Equivalents Bank Ourdant SUMMARY OF FINANCIAL LIABLITIES Financial instruments at amoritade cost: Long term Borrowings Financial instruments Financi	Financial Instruments at amortized cost Financial Instruments at amortized cost	R 3.788.779 2023 R 138.198.914 2023 R 734.141 2023 R 2023 R 4.522.921 2.090.054	R 4,522,919 2022 R 120,783,794 2022 R 671,086 3,341,525 2022 R 2022 R 2022 R 5,194,005 80,000



number of the structure of		BEAUFORT WEST MUNCIPALITY		
A DIAMA RECEIVED IN A BADE READ READ READ READ READ READ READ R		NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023		
The set of th	STATUTORY RECEIVABLES			
Automation       0.1012.40       0.2017.07         Stands and maximum dependence of the stands	In accordance with the principles of GRAP 108	, Statutory Receivables of the municipality are classified as follows:		
	Taxes		10 112 464	10 207
				303 948
Dirac         1000000000000000000000000000000000000	Property rates	15	38.559.451	32.961
Total Statuch Rescriptions from Maximum Processions From Procesins From Processions From Processions From Processions From Proces	Other receivables Fines		11,604,240	10,471 260,515
table shows be obtained be able to be better approximation       4.442.452       0.44         table shows be obtained be able to be better approximation       2.442.452       0.44         table shows be obtained be able to be better approximation       2.222.161       0.40         table shows be able shows be able to be better approximation       2.222.161       0.40         table shows be able shows be able to be better approximation       2.222.161       0.40         table shows be able shows be able to be better approximation       2.222.161       0.40         table shows be able shows be able to be better approximation       2.222.161       0.40         table shows be able shows able shows be able shows be able shows able sh	Total Statutory Receivables (before provisio	nì		316.245
biakup, Reachaster auss kom the tokouele logitability: View Made Tow Mile Not Mile			(200100 110 10)	(255,791
Part Private Pr			68,492,692	60,453
The state is a bind Property Res All (0) 6 of 2001           The state is a bind property Res All (0) 6 of 2001           The state is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2001           Property International State is a bind property Res All (0) 6 of 2				
Space of the second property is a propery property proproperty is property is a property is a property is	Property rates Fines	<ul> <li>Municipal Properties Rates Act (No 6 of 2004)</li> </ul>		
Property Ress: Assing         R         R         R           Darest (-): 0.0 dares()         235,2981         0.00           1: 0.0 Dares         235,2981         0.00           1: 0.0 Dares         235,2981         0.00           1: 0.0 Dares         235,2981         0.00           Darest         2020         345,594,491         3222           Other         2020         355,594,51         3222           Darest (-): 0.0 dares()         100,000	Statutory receivables are initially measured at t	ransaction value, and subsequently at cost.		
Specier Appeirs				
11 - 60 Dark is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark is 00 Dark       1.27,196 is 00 Dark is	Property Rates: Ageing		R	к
11 - 60 Dark is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark       1.27,196 is 00 Dark is 00 Dark is 00 Dark       1.27,196 is 00 Dark is	Current (0 - 30 days)		2,832,981	6,404
90 Drs       33.47.00       200         Ford       34.569.47       32.70         Dots Receivables: Agains       000       000         State Agains       000       000         10 Dorse       0000       000         10 Dorse       0000       0000         10 Dorse       00000       0000         10 Dorse       00000       00000         10 Dorse       000000       00000         10 Dorse       000000       000000         10 Dorse       0000000       000000         10 Dorse       0000000       000000         10 Dorse       00000000       0000000         10 Dorse       000000000000000000000000000000000000	31 - 60 Days		1.275.156	991 845
Differ Receivable: Ageing       100 Pars         Differ Receivable: Ageing       100 Pars         100 Dars       100 Dars         100 Dars       11500.066         100 Dars       11500.066         Total       11600.068         100 Dars       11600.068         100 Dars       11600.068         100 Dars       02577.068         200 Dars       20577.068         Coal       202 R         Darse of beginning of year       205 S55.963	+ 90 Days		33,447,608	29,968
R       R       R         District (0, 03 drwn)       (0, 00) <td< td=""><td>Total</td><td></td><td>38,559,451</td><td>38,210,</td></td<>	Total		38,559,451	38,210,
Sheen Rescheider spein Same Solution 10 00 dans 10				
Dame of 10.00 damping     000000       10.00 damping     1000000       10.00 damping     000000       10.00 damping     0000000       10.00 damping     0000000       10.00 damping     0000000       10.00 damping     0000000       10.00 damping     00000000       10.00 damping     00000000000       10.00 damping     000000000000000000000000000000000000			к	к
11 - 60 per       11 60 per         18 - 00 per       11 60 per         19 0 per       11 60 per         10 0 per       2023         2003       2022         Person       10 set person         10 0 person       2023         10 perso				4
Set Dame       1100,030       10,04         Total       1100,030       10,04         Times: Alexing       2023       2023         Dames (1), 03,04 stray)       10,050 stray       10,070         11,000,000       10,050,000       50,000         11,000,000       10,000,000       10,000,000         11,000,000       10,000,000       10,000,000         11,000,000       2023       2020         11,000,000       2023       2023         11,000,000       2023       2023         R       2023       2020         R       2023       2020         Status       2023       22,00         Status       2023       22,00         Status       2023       22,00         Status       2024,20       07         Status       2024,20       07 </td <td>31 - 60 Days</td> <td></td> <td></td> <td>32,</td>	31 - 60 Days			32,
First: Asing     No.       Current (0 - 30 days)     1 - 50 Days       1 - 50 Days     9 0 Days       2 - 50 Days     9 0 Days       2 - 50 Days     9 0 Days       2 - 50 Days     2 0 Days       2 - 27 910,083     2 0 Days       2 - 27 0 Days     2 0 Days <td>61 - 90 Davs + 90 Days</td> <td></td> <td>11,603,896</td> <td>30. 10,404,</td>	61 - 90 Davs + 90 Days		11,603,896	30. 10,404,
RRRR1555.00353.0011 - 60 Days150.00350.0012 - 60 Days227.316.80250.0012 - 60 Days227.316.80260.8012 - 60 Days227.316.80260.8012 - 60 Days200.30200.3012 - 60 Days200.30200.3020 - 70	Total		11,604,240	10,471,
11 - 60 Davis is 00 Davis Mil Union       0.0177,700 201       0.027,710,800 201       0.017,700 201       0.027,700 201       0.027,700 201 <td>Fines: Ageing</td> <td></td> <td>2023 R</td> <td>2022 R</td>	Fines: Ageing		2023 R	2022 R
11 - 60 Davis is 00 Davis Mil Union       0.0177,700 201       0.027,710,800 201       0.017,700 201       0.027,700 201       0.027,700 201 <td>Current (0 - 30 days)</td> <td></td> <td>11.953.800</td> <td>5,835,</td>	Current (0 - 30 days)		11.953.800	5,835,
190 Days Total     200,177,883     222,32       Total     277,910,83     220,62       Reconciliation of Provision for Data Impairment     200,000     200,000       Balance at designing of year     200,000     200,000       Alance at designing of year     200,000     200,000       Balance at ded of year     200,000     200,000       Threas, Fines a memory at ded detomines the payment rule per debtor. Therefore each individual debtor is imparted based on the collection of edbt. Converment at bettors as impaired based on the collection at an impaired per debtor. There, Times, Fines and Manilogial Fines). The collection rule settle theri account.       Statistica as an impaired based on the collection at an impaired memory of the debtor to settle theri account.     202,000       Statistica as an impaired based on the collection at an impaired.     200,1112,010     200,200<	31 - 60 Davs		9.673.750	6,424, 5,898,
Reconciliation of Provision for Debt Impairment         3273 R         3273 R         3273 R           Datance at legiphing of year combinition to provision from and portision wernard of portision wernard of portision wernard of portision wernard of portision advance at lend of year hempairment is due to slow payment of debtors. The national lockdown resulted in increase of debtors that did not settle their account.	+ 90 Days		265,177,883	242,431,
R         R         R           Balance at legiphing of year and forwards         255556,963 22.02 25.8.42         25556,963 22.02 25.8.42         220.02 25.8.42         200           Manual dividuation on provision how and dividuation before the set of the set of the set how and dividuation how and	Total		297,910,583	260,589
Second Earlier of Provision of Position of				
Constitution is providen       33.010.241       22.02         Attractitutions on providen       28.042       87         Stence at end of year       28.042       87         Absence at end of year       28.042       28.042         The impairment is do to sub payment of debtors. The national lockdown resulted in increase of debtors that dd not settle their account.       28.044.043       28.042         Property Rates & Other recrivables: Management determines the payment rate per debtor. Therefore each individual debtor is impaired based on the collection of debt. Coverment debtors are impaired pared board on the collection and and property rates at the analytic part of debtor.       2023       202232       202323       202323       20	Reconciliation of Provision for Debt Impairm	ient .	R	R
Constitution is providen       33.010.241       22.02         Attractitutions on providen       28.042       87         Stence at end of year       28.042       87         Absence at end of year       28.042       28.042         The impairment is do to sub payment of debtors. The national lockdown resulted in increase of debtors that dd not settle their account.       28.044.043       28.042         Property Rates & Other recrivables: Management determines the payment rate per debtor. Therefore each individual debtor is impaired based on the collection of debt. Coverment debtors are impaired pared board on the collection and and property rates at the analytic part of debtor.       2023       202232       202323       202323       20	Balance at beginning of year		255 554 983	232.898
Stemma of porvision	Contribution to provision		33,610,241	22,023
The impainment is due to slow payment of debtors. The national lockdown resulted in increase of debtors that did not settle their account. Those the same impained based on the collicition of debt. Convernment debtors are impained based on the collicition of debt. Convernment debtors are impained based on the collicition of debt. Convernment debtors are impained based on the collicition of debt. Convernment debtors are impained based on the collicition of debt. Convernment debtors are impained based on the collicition of debt. Convernment debtors are impained based on the collicition of adv. Convernment debtors are impained based on the collicition of impaired based on the collicition are impaired based on the collicitient are impaired based on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of extended in undated and other debtors. Covernment debtors are not impaired. The adove is in relation to properly inter and fires.	Reversal of provision		526,842	870
Namely Rales & Other reconsiders. Management determines the payment rule per debtor. Therefore each individual debtor is impaired based on the collicition of debt. Government befores is excluded from the impairment per the debt control policy of the municipality. The indication of impairment is the non-ability of the debtor to settle their account. These. Fines are impaired per debtors of a similar grouping (Portuncial Fines, Camera Fines and Municipal Fines). The collection rate per the similar groupings is determined. Fine befores are impaired based on the collection rate. The indication of impairment is the non-ability of the debtor to settle their account. <b>Statistic of amounts past due and impaired.</b> <b>Impairment is and impairment is the non-ability of the debtor to settle their account. <b>Statistic of amounts past due and impaired in the debtor's payments.</b> <b>Impairment is the non-ability of the debt control policy of the municipality past due and impaired include the category of settlements and other debtors. Government debtors are not impaired. The debt control policy of the municipality past due and impaired include the category of settlements, indicating a comment past due and impaired on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of settlements, indicating a comment past due and impaired include the category of settlements and other debtors. Government debtors are not impaired. The above is in relation to propely rates and fines.</b></b>	Balance at end of year		289,694,045	255,791,
Betelors is excluded from the impairment per the debt control policy of the municipality. The indication of impairment is the non-ability of the debt or testile their account.         These. Fines are impaired per debtors of a similar grouping (Plovincial Fines, Camera Fines and Municipal Fines). The collection rate per the similar groupings is determined. Fine debt or the collection rate. The indication of impairment is the non-ability of the debtor to settle their account.         Ageing of smooths past due and impaired:       2023         In month past due       2077,730         In month past due       2078,730         In month past due       2071,112,110         In month past due       200,744,440         Atmagement base the consideration past due and impaired include the category of externment debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of externment debtors as not impaired. The adore is in relation to properly rates and fines.	The impairment is due to slow payment of deb	ors. The national lockdown resulted in increase of debtors that did not settle their account.		
Times. Fines are impained per debtors of a similar grouping (Provincial Fines, Camera Fines and Municipal Fines). The collection rate per the similar grouping is determined. Fine befors are impained based on the collection rate. The indication of impainment is the non-ability of the debtor to sells their account.  Againing of amounts past due and impained: I month past due Provincial and Limpained Provincial and Limpained Provincial and Limpained Provincial and Limpained Provincial Analysis and Impained Provincial Analysis and Impained Indication Provincial Analysis and Impained Provincial Analysis A Commercial Analysis and Impained Provincial Analysis A Provincia A Provincia A Provincia A Pro	Property Rates & Other receivables: Managem debtors is excluded from the impairment per th	ent determines the payment rate per debtor. Therefore each individual debtor is impaired based on the collection of debt. Government e debt control policy of the municipality. The indication of impairment is the non-ability of the debtor to settle their account.		
Reging of smooths past due and impaired:         R         R           I month past due         9,575,730         0,51           > months past due         200,116,316         249,27           adaption of smooths past due and impaired on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of sets and fines.         289,944,045         289,944,045	Fines: Fines are impaired per debtors of a simi	lar grouping (Provincial Fines, Camera Fines and Municipal Fines). The collection rate per the similar groupings is determined. Fine		
Statistic of monorth stat due and impaired;     8,578,720     6,55       I monith past due     200,110,310     226,22       I monitor past due     200,110,310     226,22       Amagement base the consideration past due and impaired on the debtor's payments. Per the debt control palicy of the municipality past due and impaired include the category of existential, industial & commercial and other debtors. Government debtors are not impaired. The above is in relation to properly rates and fines.     6				2022
Promths past due     200.118.310     200.22     200.694.045     200.694.0	Ageing of amounts past due and impaired:		к	ĸ
Management base the consideration past due and impaired on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of esidential, industrial & commercial and other debtors. Government debtors are not impaired. The above is in relation to properly rates and fines.	1 month past due		9,575,730	6,512
Management base the consideration past due and impaired on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of estimatial, industrial & commercial and other debtors. Government debtors are not impaired. The above is in relation to propely rates and fines.	2+ months past due			
2023 2022	Management base the consideration past due residential, industrial & commercial and other of	and impaired on the debtor's payments. Per the debt control policy of the municipality past due and impaired include the category of tebtors. Government debtors are not impaired. The above is in relation to propely rates and fines.	203,034,040	200,791
2023 2022				
R R			2023	

Ageing of amounts past due but not impaired:	2023 R	2022 R
1 month past due 2+ monthe past due	1,374,218 40,872,930 42,247,149	934,635 35,213,786 36,148,421
Management base the consideration on the debbr's payments. Per the debt control policy government debtors are not impaired as it is viewed that they are obliged to pay and therefore included in the category past due and not impaired	2023	2022
Interest Received from Statutory Receivables	R	R
Property Rates Interest is levied at a rate determined by the council on outstanding propert rates amounts.	2,587,362	1,628,231



52.

ONTINGENTIES				2023 R	2022 R
he following guarantees qualify as contingent liabil	ilies.				
AME / REGNO		GUARANTEE ISSUED TO			
ledbank 286		Performance guarantee no: 285/32883307: Post office Electricity guarantee: 285/32883218: Eskom		50,000	50,00
ledbank 287		Electricity guarantee: 285/32883218: Eskom Electricity guarantee: 285/32883005: Eskom - Nelspoort		34,700	34,70
ledbank 288				41,700 126.400	41,00
laims against the municipality					
stimates:		ing awarded against Council if claimants are successful in their actions. T	he following are the		
eaufort West Municipality//Minister of Water and S this matter the municipality received a summons harges from the periods pending from 1st April 200 ny futher pleadings from the Plaintiffs's attorneys inimal.	s from the Minister of Water and Sani 02 until 31 August 2016. We have ent	lation for payment of the amount of R3311 205.85 for the payment of water ered a notice of Intention to Defend and up until today we have not received ter will proceed any further and the costs exposure would therefore be very			
eaufort West Municipality//A.Damon & SS Damon this matter the Plaintiffs issued Summons against i836 923.64. We have deferended the matter and it ould be allocated to the this matter, the matter was	t is trial ready. We confirm that a trail o removed from the court roul. Since th	sult of a fire that burned down their immovable property, in the amount of late as obtained from 9 November 2021, but due to the fact that no Judge en there was no movement on the matter and at this stage unclear if the the amount claimed by the Plainfil and legal cost we estimated at - R400		3,311,206	3,311,20
00. eaufort West/Africa Creek bis matter relates to a claim by Africa Creek anains	et the municipality for payment of an a	mount of P15 340 344. The municipality sehemently denies list-listy to the		400,000	400,0
aim and this matter is currently being defended in ere no further movement with respect to this matter unicipality in this matter could well be between R1	er. Our prospects to successfully defen	mount of R15 340 344. The municipality vehemently denies liability to the that we have filed a Notice of Intention to defend and up until date there d this matter is very good. We confirm that the costs exposure for the			
eaufort West/JW van Wyk his is labor matter were Applicant, Mr van Wyk, cla				250,000	250,0
he applicant did not disclose an amount that was d	due to him and at this stage we are not	t in a position to establish the financial exposure for Beaufort West ion as well as our answering statement and was subsequently filed. We prospect to successfully defend this matter is good.			
eaufort west municipality/traffic violation solutions					
his is a matter that was previously attended to by N lunicipality requested Crawford Attorneys to come o gainst the municipality in terms of a SLA between ' R1 327.01 as well as the amount of R3 197 754.	Traffic Violations Solutions and Beaufe	uently withdrew from record as attorneys of the Municipality. The icipality in this matter. Traffic Violations Solutions issued a summons art West Municipality in terms whereof they claim damages to the amount			
he municipality's attorneys are currently in the proc eaufort west municipality & T Prince/J Booysen	cess of defending this claim.			3,199,081	
eaulort west municipality & I Prince/J Booysen /e confirm that this an application by Mr Booysen of ervices. This application was issued on 19 July 20 abour Court. We confirm that the matter was argue	challenging the decision of the municip 19 out of the Labour Court and has sin ed during November last year and until	sality to appoint Mr Hendrik Truman Prince as the Director of Community ce been argued in the Labour Court and now await judgement of the date we have not received the judgement.			
uspension of directors irrectors were suspended in the 2021/2022 financia	al year. Investigators were appointed to	investigate the matter. Matter is still in progress on 30 June 2023. This			
natter is handled by municipality and not the munici	ipal lawyers.	gust 2022. The matter is still ongoing in-house and at this stage possible			
he supply chain practitioner was suspended June 2 ancial impact cannot be determined. eaufort West/SARS	2021 and the Revenue Manager in Au	gust 2022. The matter is still ongoing in-house and at this stage possible			
he separation of funding and implementation responsion ssigned a library function and is also not acting for	mally in terms of an SLA as agent of the	andates being imposed on municipalities.Beaufort West Municipality is not re Western Cape Provincial Government (WCPG), but it is also expected to			
ontribute financially to the provision of library servic uch time that clarity is obtained it will be disclosed itest rates of SARS.	as a contingent liability. The calculation	ar on the VAT treatment on contributions received from the WCPG, till in is based on all receipts for the past 5 years, with interest as per the		5,120,643.20	
eaufort West/DA councillors	nent from costoin councillors of the DA			5,120,643.20	
leas was argued during January 2021 in the High of leas that was pleaded by the Defendants. This cou	court. The judgement was forwarded to int also ordered the defendants to pay t	as well as certain employees of the Democratic Alliance for salaries that and that the defendants pleaded several specials pleas and that the special the Municipal Manager we were successful in the defence of the special he legal fees of the municipality. We confirm that the party and the party ent relates only to a melliminary issue but the main frial must still proceed.			
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BEAUFORT WEST MUNICIPALITY NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 2023 P 2022 R 53. RELATED PARTIES Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers / residents Services endered to key management personnel occurred within normal supplier and customer relationships on terms and conditions no more or less flavourable than those which the municipality is reasonable to expect to have adopted if dealing with the individual persons in the same circumstances. These terms and conditions are within the normal operating parameters established by the municipality's legal made. The amounts outstanding are unsecured and will be settled in cash. The rates, service charges and other charges are in accordance with approved fariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owned thread notines. 53.2 Related Party Loans Since 1 July 2004 loans to councillors and senior management employees are not permitted. Loans granted prior to this date, together with the conditions, are disclosed in note 13 to the Annual Financial Statements. Compensation of key management personnel 53.3 The compensation of key management personnel is set out in note 33 and 34 to the Annual Financial Statements. FINANCIAL SUSTAINABILITY 54. Financial Indicators The current ratio increased to 0.61.1 from 0.64.1 in the prior year. The municipality have budgeted for a surplus of R15 257 966 for the 2022/2023 financial year. The municipality is also budgeting for positive cash flows during 2023/2024 and 2024/2025 amounting br 33 24 602 and R10 628 014 respectively. The municipality had an actual deficit of R19,005,299 (2022:R-31,627,462) for the current year. The average debtors' payment days increased to 780 days from 753 days. The average orditors payment period increased to 307 days from 355 days. The municipality is experiencing difficulty to settle its current liabilities as its net current asset position is insufficient. The current liabilities exceeds the current assets with of R65.387,002 02222453.1934.431 The municipality had a positive bank balance with Nedbank to an amount of R1 888 046 (2022;R2 643 186) as per the bank statement The bank balance as per the cash book (primary account) for the current year is of R2.010.264 (2022-R2.821.384) The was an increase in cash and cash equivalents for the current year of R-1,526,088 (2022:R24,664,406) The municipality had call investment deposits for the current year of R12,318,108 (2022:R13,437,213) The outstanding balances in respect of external loans amounts to R4,522,921 (2022;R5,282,085) The Manipolity has signed repayment agreements with Eskom, Inzalo, Waster & Waste management, Mabesko Africa, SALGA, Contour, Max Prof, Crawfords, Adv BJ Metembo to repay long outsta accounts. Possible outflow of resources due the contingent liability disclosed in note 52. Unless sustainable job creation is achieved, the municipality will not be able to function as a going concern without Government Grants and Subsidies ement has prepared the Annual Financial Statements on the Going Concern Basis. enite of afo EVENTS AFTER REPORTING PERIOD No events after the reporting date were identified by management that will effect the operations of the municipality or the results of those operations signific PRINCIPAL/AGENT AGREEMENTS Agent: Provincial Department of Trans oort and Public Works cipality (agent) collects licencing fees on behalf of the Provincial Department of Transport and Public Works (principal). The municip ality can retain a portion of the fees co and the net amount is due to the Provincial Department. The amount retained is recorded as Agency Services in the Statement of Financial Performance. The amounts due to the artment at year end are included in the balances reported as Trade and other Payables from Exchange Transactions in the Statement of Financial Position There was not a change in the significant terms and conditions from the prior year. No significant risks were noted as the municipality only collects monies on behalf of the Provincial Department of Transport and Public Works, as part of its existing service at the Traffic Department. 2023 R 2022 Compensation received for agency activities Commission Total Compensation received 1,179,795 462,007 462,007 There are no resources under the custodianship of the Municipality, nor have they been recognised as such. Principal arrangement: Traffic services The municipality has a service provider TCS who acts as an agent for the municipality with the issuing of traffic fines All payments are received directly by the municipality and the service provider issue invoices to the municipality for commission payable The municipality determines the significant terms and conditions and receives the benefit from traffic fines issues. There are no resources under the custodianship of the agent, nor have they been recognised as such. As no resources of the municipality is held by the service provider, no significant risks has been transferred. Should a possible breach in contract arise there could be cost implications depending on the agreement/outcome reached. 2023 R 2022 R Commission paid to the agent: 179,951 The commission payable to the agent various depending on the fines collected for the month. An average commission of 40% (2022:45%) was paid to the agent Principal arrangement: Pre-paid nicipality has a service providers Contour who acts as agent for the municipality with the sale of prepaid electricity and water All payments are received directly by the municipality and the service provider invoices the municipality for commission payable. The municipality determines the significant terms and conditions and receives the benefit from water and electricity sold. The only change that occurred from the previous period is that a new service provider was appointed There are no resources under the custodianship of the agent, nor have they been recognised as such. As no resources of the municipality is held by the service provider, no signific risks has been transferred. There is no cost implication to the municipality if the arrangement is terminated 2023 R 2022 R Commission paid to the agent: 602.062 872.235 The commission will vary between 1%-4.6% depending on the method of payment (Contour). Principal arrangement: Lithaba travel All payments are received directly by the municipality and the service provider invoices the municipality for commission payable. icipality determines the significant terms and conditions and receives the benefits. No change occurred in significant terms and conditions from the previous period. There are no resources under the custodianship of the agent, nor have they been recognised as such. There is no cost implication to the muncipality if the arrangement is terminated. As no resources of the municipality is held by the service provider, no significant risks has been transferred 2022 R Commission paid to the agent (12% commission) 13.499 20.086 Principal arrangement: Easypay ider Easypay who acts as an agent for the municipality with the 3rd party collection of debtor pa All payments are received directly by the municipality and the service provider invoices the municipality for commission payable mines the significant terms and conditions and receives the benefits. No change occurred in significant terms and conditions from the previous period There are no resources under the custodianship of the agent, nor have they been recognised as such. As no resources of the municipality is held by the service provider, no significant There is no cost implication to the municipality if the arrangement is terminated.

AUDITOR-GENERAL SOUTH AFRICA 30 November 2023 Auditing to build public confidence

Commission paid to the agent: Commission between 1-2% per amounts collected. 2023 R

144,700

2022 R

139,941

#### NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### 57. REPORTABLE SEGMENTS REPORT FOR THE YEAR ENDED 30 JUNE 2023

For management purposes, the municipality is organised and operates in key functional segments (or business units). To this end, management monitors the operating results of these business units for the purpose of making decisions about resource allocations and assessment of performance. Revenues and expenditures relating to these business units are allocated at a transactional level.

Management receives on a monthly basis a section 71 schedule that provides actual amounts at that time per both the department and function.

#### The key functional segments comprise of:

#### PRIMARY SEGMENTS - 2022/2023 FINANCIAL YEAR

- Vote 1 Municipal Manager
- Vote 2 Directorate: Infrastructure Services Vote 3 - Directorate: Electro-technical Services
- Vote 4 Directorate: Corporate Services
- Vote 5 Directorate: Financial Services
- Vote 6 Directorate: Community Services

#### PRIMARY SEGMENTS - 2021/2022 FINANCIAL YEAR

- Vote 1 Municipal Manager
- Vote 2 Corporate Services Vote 3 - Financial Services
- Vote 4 Infrastructure Services
- Vote 5 Community and Social Services

#### -

#### The key functional segments comprise of:

### PRIMARY SEGMENTS

Functional Segments	Sub vote	Aggregation	Reportable Segment
/ote 1 - Executive & Council	1.1 - Office of the Executive Mayor	Aggregated	Governance and Administration
	1.2 - Office of the Executive Deputy Mayor	Aggregated	Governance and Administration
	1.3 - Office of the Speaker	Aggregated	Governance and Administration
	1.4 - Portfolio Committees	Aggregated	Governance and Administration
	1.5 - Council General	Aggregated	Governance and Administration
te 2 - Municipal Manager	2.1 - Office of the Municipal Manager	Aggregated	Governance and Administration
	2.2 - internal Audit	Aggregated	Governance and Administration
	2.3 - Cango Caves	Aggregated	Governance and Administration
	2.4 - Strategic Services	Aggregated	Governance and Administration
	2.5 - Risk Management	Aggregated	Governance and Administration
	2.6 - Performance Management	Aggregated	Governance and Administration
ote 3 - Corporate Services	3.1 - Office of HOD - Corporate Services	Aggregated	Governance and Administration
	3.2 - Council Support	Aggregated	Governance and Administration
	3.3 - Administration & Archives	Aggregated	Governance and Administration
	3.4 - Human Resources	Aggregated	Governance and Administration
	3.5 - Contract & Legal Services	Aggregated	Governance and Administration
ote 4 - Financial Services	4.1 - Office of the CFO	Aggregated	Governance and Administration
	4.2 - Income	Aggregated	Governance and Administration
	4.3 - Expenditure	Aggregated	Governance and Administration
	4.4 - Information Technology	Aggregated	Governance and Administration
	4.5 - Financial Accounting	Aggregated	Governance and Administration
	4.6 - Supply Chain Management	Aggregated	Governance and Administration
ote 5 - Community and Public Safety	5.1 - Office of HOD - Community Services	Aggregated	Community and Public Safety
	5.2 - Protection Services	Aggregated	Community and Public Safety
	5.3 - Parks & Recreation	Aggregated	Community and Public Safety
	5.4 - Library Services	Aggregated	Community and Public Safety
	5.5 - Cleansing Services	Aggregated	Community and Public Safety
	5.6 - Development & Planning	Aggregated	Community and Public Safety
	5.7 - Human Settlement	Aggregated	Community and Public Safety
	5.8 - Council Buildings & Halls	Aggregated	Community and Public Safety
	5.9 - Airport	Aggregated	Community and Public Safety
ote 6 - Technical Services	6.1 - Office of HOD - Technical Services	Aggregated	Technical Services
	6.2 - Electro-Technical Services	Aggregated	Technical Services
	6.3 - Job Creation	Aggregated	Technical Services
	6.4 - Civil Engineering Services	Aggregated	Technical Services
	6.5 - Rural Water	Aggregated	Technical Services
	6.6 - Workshop	Aggregated	Technical Services
	6.7 - Sewerage	Aggregated	Technical Services
/ote 7 - Human Settlement	7.1 - Human Settlement	Aggregated	Governance and Administration
/ote 8 - Strategic Services	8.1 - Corporate Wide Strategic Services	Aggregated	Governance and Administration
-	8.2 - Town Planning	Individually Reported	Town Planning
	8.3 - IDP	Aggregated	Governance and Administration



#### NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### SECONDARY SEGMENTS

Mscoa Functional Segments identified	Aggregation	Aggregation	Reportable Segment	
Governance and Administration	Executive and council	Aggregated	Governance and Administration	
	Finance and administration	Aggregated	Governance and Administration	
	Internal audit	Aggregated	Governance and Administration	
Community and public safety	Community and social services	Aggregated	Community and public safety	
	Sport and recreation	Aggregated	Community and public safety	
	Public safety	Aggregated	Governance and Administration	
	Health services	Aggregated	Governance and Administration	
	Housing services	Aggregated	Governance and Administration	
<ul> <li>Economic and environmental services</li> </ul>	Planning and development	Individually Reported	Economic and environmental service	
	Road transport	Aggregated	Governance and Administration	
	Environmental protection services	Aggregated	Governance and Administration	
Trading services	Energy sources	Individually Reported	Energy sources	
	Water management	Individually Reported	Water management	
	Waste water management	Individually Reported	Waste water management	
	Waste management service	Individually Reported	Waste management service	
Other	Abattoirs	Aggregated	Governance and Administration	
	Air Transport	Aggregated	Other	
	Forestry	Aggregated	Governance and Administration	
	Licensing and Regulation	Aggregated	Other	
	Markets	Aggregated	Governance and Administration	
	Tourism	Aggregated	Other	

Management does not have segment information per assets and liabilities. The cost to develop this would be excessive, therefore per GRAP standard it is not disclosed.

Management does not monitor performance geographically as it does not at present have reliable separate financial information for decision making purposes. The Cost to develop this separately would be excessive.

Capital expenditure (additions) is reviewed by management monthly per the section 71 schedule.



### NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### BEAUFORT WES LOCAL MUNICIPALITY

	Municipal Manager	Infrastructure Services	Electro-technical Services	Corporate Services	Financial Services	Community Services	Total
SEGMENT REVENUE	R	R	R	R	R	I	R
		444 000 457		4 400 770	40,000,504	44.004.400	442.000.00
External revenue from exchange transactions	· · ·	111,689,457		1,480,778	16,098,594	14,094,468	143,363,29
Service Charges Sales of Goods and Rendering of Services		105,902,660 182,955	-	- 16,070	11,030,374 184,835	10,497,935 425,674	127,430,96 809,53
Rental from Fixed Assets		102,955	-	1,261,137	20,381	425,674 100,958	1,382,47
Interest Earned - External Investments			-	1,201,137	2,121,363	100,956	2,121,36
Interest Earned - Exchange Transactions		5,603,841	-		358,389	1,890,107	7,852,33
Licences and Permits		5,000,041				1,030,107	1,002,00
Agency Services						1,179,795	1,179,79
Operational Revenue		3		203,571	2,383,252	1,173,733	2,586,82
		-	-				
External revenue from non-exchange transactions	9,579,282	75,071,596	-	44,254,945	91,837,370	19,784,558	240,527,75
Property Rates	· ·		-	-	45,596,846		45,596,84
Government Grants and Subsidies - Capital		50,185,565	-	417,997	-	2,128,616	52,732,17
Government Grants and Subsidies - Operating	9,579,282	22,318,280	-	43,421,513	2,085,000	14,392,662	91,796,73
Contributed Property, Plant and Equipment	· ·	2,551,882	-	409,082	-	4,300	2,965,26
Fines. Penalties and Forfeits	· ·	15,870	-	6,354	41,560,600	3,085,350	44,668,17
Interest Earned - Non-exchange Transactions	· ·		-	-	2,587,362	-	2,587,36
Licences and Permits	· · · · · · · · ·		-	-	7,563	173,630	181,19
otal Segment Revenue	9,579,282	186,761,054	-	45,735,723	107,935,964	33,879,026	383,891,04
EGMENT EXPENDITURE							
Employee related costs	7,370,225	41,395,333	-	17,008,023	19,360,075	37,307,133	122,440,78
Remuneration of Councillors			-	6,265,821	-	· · · ·	6,265,82
Bad Debts Written Off			-	-	17,866,012		17,866,01
Contracted Services	2,641,354	4,233,940	-	3,880,825	8,843,425	1,432,066	21,031,61
Depreciation and Amortisation	23,909	18,029,261	-	540,405	303,955	6,120,071	25,017,60
Finance Costs	0	484,930	-	3,184,231	6,190,301	1,608,404	11,467,86
Bulk Purchases		87,019,972	-		-		87,019,97
Inventory Consumed	1,055	4,005,675	-	202,645	132,033	384,385	4,725,79
Operating Leases	· · ·		-	-	-	· · ·	
Transfers and Subsidies	412,500		-	175,200			587,70
Operational Costs	1,160,751	13,766,870	-	7,621,407	7,340,700	4,036,730	33,926,45
Fotal Segment Expenditure	11,609,793	168,935,982	-	38,878,559	60,036,499	50,888,789	330,349,62
Surplus/(Deficit)	(2,030,512)	17,825,072	-	6,857,165	47,899,465	(17,009,762)	53,541,42
Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value			-	-	171,435	-	171,43
Reversal of Impairment Loss/(Impairment Loss) on Receivables	-	(6,686,843)	-	-	(2,775,267)	(33,382,247)	(42,844,35
Gains/(Loss) on Sale of Fixed Assets	-		-	-	-	-	
Reversal of Impairment Loss/(Impairment Loss) on Fixed Assets	· ·	(223,687)	-	2,013,300	1,502,175	878,570	4,170,35
Actuarial gain/(loss)	-		-		3,966,436	-	3,966,43
urplus/(Deficit) after Capital Transfers & Contributions	(2,030,512)	10,914,542	-	8,870,465	50,764,244	(49,513,439)	19,005,29
Taxation	-	-	-	-	-		
Surplus/(Deficit) after Taxation	(2,030,512)	10,914,542	-	8,870,465	50,764,244		19,005,29
Attributable to Minorities	-	-	-	-	-		
Surplus/(Deficit) Attributable to Municipality	(2,030,512)	10,914,542	-	8,870,465	50,764,244		19,005,29
Supus/Deneral Attributable to municipanty							
Share of Surplus/(Deficit) of Associate	-	-	-				
	- (2,030,512)	- 10,914,542	-		50,764,244	(49,513,439)	19,005,29



### NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	BEA	UFORT WES LOCAL MUNIC	PALITY			
	PRIMARY REPORTABLE	SEGMENTS FOR THE YEAR	ENDED 30 JUNE 2022			
	Municipal Manager	Corporate Service	Financial Services	Infrastructure	Community Services	Total
GMENT REVENUE	R	R	R	R	R	R
External revenue from exchange transactions	46,064	1,420,563	16,304,691	124,360,369	943,984	143,075,672
Service Charges	-	-	10,544,165	120,164,718	-	130,708,883
Sales of Goods and Rendering of Services	0		134,193	84,672	441,611	660,477
Rental from Fixed Assets	36,855	1,275,304	-	-	40,607	1,352,766
Interest Earned - External Investments Interest Earned - Exchange Transactions	-	-	540,859 2,132,828	- 4,110,978	-	540,859 6,243,807
Licences and Permits	-			4,110,978	-	
	-		209,854	-	-	209,854
Agency Services Operational Revenue	9,209	- 145,259	2,742,792		462,007 (242)	462,007 2,897,019
	-				• •	
External revenue from non-exchange transactions	36,750,146	919,351	72,337,902	45,844,236	13,890,480	169,742,114
Property Rates	-	-	40,235,240		-	40,235,240
Government Grants and Subsidies - Capital	-	-	-	9,869,928	4,982,864	14,852,792
Government Grants and Subsidies - Operating	36,750,146	919,351	2,214,000	35,180,090	6,538,528	81,602,115
Contributed Property, Plant and Equipment	-	-	-	793,995	-	793,995
Fines. Penalties and Forfeits	-		28,260,431	222	2,248,635	30,509,289
Interest Earned - Non-exchange Transactions	-		1,628,231	-	-	1,628,231
Licences and Permits Total Segment Revenue	- 36,796,211	2,339,914	- 88,642,593	- 170,204,605	120,452 14,834,464	120,452 312,817,786
	00,100,211	2,000,014	00,012,000	,204,000	14,004,104	012,011,100
SEGMENT EXPENDITURE						
Employee related costs	2,956,267	18,508,075	12,172,446	42,453,622	48,886,801	124,977,211
Remuneration of Councillors	-	6,172,695	-	-		6,172,695
Bad Debts Written Off	-		164,298	-		164,298
Contracted Services	2,124,385	1,142,670	6,303,708	2,078,577	1,897,886	13,547,225
Depreciation and Amortisation	-	118,859	23,704,544	276,814	-	24,100,218
Finance Costs	1,426,052	22,564	9,641,183	610,604	285	11,700,687
Bulk Purchases	-		-	86,429,430	-	86,429,430
Inventory Consumed	99,512	408,964	338,639	2,994,051	513,322	4,354,489
Operating Leases			-	-	-	-
Transfers and Subsidies	500,000			-	-	500,000
Operational Costs	5,106,367	5,264,438	4,425,270	4,816,843	4,070,191	23,683,109
Total Segment Expenditure	12,212,583	31,638,265	56,750,087	139,659,940	55,368,484	295,629,360
Surplus/(Deficit)	24,583,627	(29,298,351)	31,892,506	30,544,664	(40,534,021)	- 17,188,426
Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value	-	-	-	-	-	-
Reversal of Impairment Loss/(Impairment Loss) on Receivables	-	-	(5,636,813)	(23,251,588)	(16,543,327)	(45,431,727)
Gains/(Loss) on Sale of Fixed Assets	-	(1,543,655)	-	-	-	(1,543,655)
Reversal of Impairment Loss/(Impairment Loss) on Fixed Assets Actuarial gain/(loss)		-	- (1,503,600)	(336,906)		(336,906) (1,503,600)
Surplus/(Deficit) after Capital Transfers & Contributions Taxation	24,583,627	(30,842,006)	24,752,093	6,956,171	(57,077,347)	- (31,627,462)
		(00.040.000)		0.050.474	(22.022.042)	-
Surplus/(Deficit) after Taxation	24,583,627	(30,842,006)	24,752,093	6,956,171	(57,077,347)	(31,627,462)
Attributable to Minorities		(44 4 4 4			(	-
Surplus/(Deficit) Attributable to Municipality	24,583,627	(30,842,006)	24,752,093	6,956,171	(57,077,347)	(31,627,462)
Share of Surplus/(Deficit) of Associate						-
Surplus/(Deficit) for the year	24,583,627	(30,842,006)	24,752,093	6,956,171	(57,077,347)	- (31,627,462)
Capital expenditure per segment	-	30,319	-	10,247,303	5,362,207	15,639,829



BEAUFORT WEST LOCAL MUNICIPALITY EXTERNAL LOANS Reg No. Rate Supplier Loan Number Maturity date Balance at Received Balance at Redeemer 30 June 2022 during the written off 30 June 2023 period during the period ONG-TERM LOANS ANNUITY LOANS General ewerage Farm Merweville 6.75% DBSA 103464/2 31/12/2024 669,824 (254,683) 415,141 Entrance Road Industrial Area 10.17% Nedbank 5/7831033947/1 30/06/2020 Λ Electricity 20MVA Transformer - Sub Station 10.90% DBSA 103464/1 31/12/2029 2.746.179 (252.757) 2.493.422 <u>Water Works</u> Farm Hansrivie 103464/1 31/12/2029 10.90% DBSA 1,379,876 (127,003) 1,252,873 ressure Control System 10.90% DBSA 103464/1 31/12/2029 398.128 (36.643) 361.485 Fotal Annuity Loans 5,194,007 (671,086) 4,522,921 CAPITALISED LEASE LIABILITY Machine Photocopy MP301 SPF Mono MFP W918P901293 10.50% General Expenses 31/07/2022 863 Ricoh (863) W918P901494 31/07/2022 Machine Photocopy MP301 SPF Mono MFP 10.50% Ricoh Traffic court 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901485 10.50% Ricoh Stores 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901488 10.50% Ricoh Fire Brigade 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901302 10.50% Mechanical Workshop 31/07/2022 863 (863) Ricoh Machine Photocopy MP301 SPF Mono MFP W918P901295 31/07/2022 10.50% Ricoh Vehicle registration 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901292 31/07/2022 10.50% Ricoh Dir: Financial Services 863 (863) Machine Photocopy MP301 SPF Mono MFP 31/07/2022 W918P901449 10.50% Ricoh Kwa Mandlenkosi Office 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901487 10 50% Ricoh General Expenses 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901484 10.50% Ricoh General Expenses 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901470 10.50% Ricoh Murraysburg Administration 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901291 Dir: Financial Services 31/07/2022 10.50% Ricoh 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901299 31/07/2022 863 10.50% Ricoh Dir: Financial Services (863) Machine Photocopy MP301 SPF Mono MFP W918P901489 10.50% Ricoh Thusong Centre 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901298 Dir: Financial Services 31/07/2022 863 10.50% Ricoh (863) Machine Photocopy MP301 SPF Mono MFP W918P901486 Dir: Financial Services 10.50% Ricoh 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901493 31/07/2022 863 10.50% Ricoh General Expenses (863) Machine Photocopy MP301 SPF Mono MFP W918PA00934 Dir: Financial Services 10.50% Ricoh 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901495 10 50% Ricoh Dir: Financial Services 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901301 10.50% Ricoh Dir: Financial Services 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901296 10.50% Ricoh Dir: Financial Services 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901490 Dir: Financial Services 31/07/2022 10.50% Ricoh 863 (863) Machine Photocopy MP301 SPF Mono MFP W918P901297 10 50% Ricoh Dir: Financial Services 31/07/2022 863 (863) Machine Photocopy MP301 SPF Mono MFP 10.50% 31/07/2022 W918P901294 Dir: Financial Services 863 Ricoh (863) Machine Photocopy MP301 SPF Mono MFP W918P901300 10.50% Ricoh Dir: Financial Services 31/07/2022 863 (863) Machine Photocopy Ricoh MP3555 SP Mono MFP C368P900044 10 50% Ricoh Stores 31/07/2022 1 651 (1.651) C368P900077 Housing Office Machine Photocopy Ricoh MP3555 SP Mono MFP 10.50% 31/07/2022 1,651 (1,651)Ricoh Machine Photocopy Ricoh MPC3504 EXSP Colour MFP 31/07/2022 C728R810435 10.50% Ricoh Library Church street 2.172 (2.172)Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810157 10.50% Ricoh Library Church street 31/07/2022 2,172 (2,172) Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R910385 10.50% Ricoh Dir: Engineurs Services 31/07/2022 2.172 (2.172)Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810438 10.50% Dir: Electricity Services 31/07/2022 2,172 (2,172) Ricoh Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810598 10 50% Ricoh Dir: Community Services 31/07/2022 2,172 (2,172) Machine Photocopy Ricoh MPC3504 EXSP Colour MFP 31/07/2022 C728R810427 10.50% Ricoh Dir: Financial Services 2.172 (2.172)Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810097 10.50% Library Nelspoort 31/07/2022 2,172 (2,172) Ricoh Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810684 10.50% Ricoh Murraysburg Library 31/07/2022 2.172 (2.172)Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R910379 10.50% Ricoh Dir: Corporate Services 31/07/2022 2.172 (2.172)Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810710 10.50% . Wheely Wagon Kwa Mandlenk 31/07/2022 Ricoh 2,172 (2,172) Machine Photocopy Ricoh MPC3504 EXSP Colour MFP C728R810151 10.50% Ricoh Library Mimosa 31/07/2022 2,172 (2,172) Machine Photocopy Ricoh MPC 6503 SP C068CC30004 10 50% Ricoh Dir: Corporate Services 31/07/2022 6 080 (6.080) CZ10906 10.25% 28/02/2022 33,237 (33,237) Dir: Financial Services Sedan Etios Egstra 88,090 (88,090) TOTAL EXTERNAL LOANS 5,282,097 (759,176) 4.522.921

APPENDIX A

# APPENDIX B BEAUFORT WES LOCAL MUNICIPALITY SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023 GENERAL FINANCE STATISTIC CLASSIFICATIONS

2022	2022	2022		2023	2023	2023
Actual	Actual	Surplus/		Actual	Actual	Surplus/
Income	Expenditure	(Deficit)		Income	Expenditure	(Deficit)
R	R	R		R	R	R
			Governance and Administration			
27,343,322	13,237,281	14,106,042	Executive and council	46,260,116	22,215,376	24,044,740
99,010,091	102,896,406	(3,886,315)	Finance and administration	123,683,107	90,184,409	33,498,699
			Community and Public Safety			
12,724,452	15,332,623	(2,608,171)	Community and social services	8,313,829	17,451,450	(9,137,621)
468,418	1,711,393	(1,242,975)	Sport and recreation	2,208,721	3,697,907	(1,489,186)
2,817,689	37,700,105	(34,882,416)	Public safety	4,443,075	48,525,724	(44,082,649)
249,450	239,875	9,576	Housing	164,827	1,730,711	(1,565,884)
			Economic and Environmental			
			Services			
1,940,187	5,240,813	(3,300,626)	Planning and development	1,134,807	5,596,765	(4,461,957)
-	10,729,216	(10,729,216)	Road transport	3,697,111	15,730,046	(12,032,935)
			Trading Services			
97,291,468	90,178,707	7,112,762	Energy sources	116,532,831	98,165,611	18,367,220
31,528,841	33,641,933	(2,113,092)	Water management	46,202,938	28,138,095	18,064,842
26,290,792	13,632,630	12,658,162	Waste water management	29,080,991	20,680,390	8,400,602
13,153,316	17,959,057	(4,805,742)	Waste management	19,022,358	16,907,136	2,115,221
312,818,027	342,500,039	(29,682,012)	Sub Total	400,744,712	369,023,621	31,721,091
(1,945,450)		(1,945,450)	Less Inter-Departmental Charges	(12,715,792)		(12,715,792)
310,872,578	342,500,039	(31,627,462)	Total	388,028,920	369,023,621	19,005,299

# APPENDIX C

# BEAUFORT WES LOCAL MUNICIPALITY SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023 MUNICIPAL VOTES CLASSIFICATIONS

2022 Actual	2022 Actual	2022 Surplus/		2023 Actual	2023 Actual	2023 Surplus/
Income R	Expenditure R	(Deficit) R		Income R	Expenditure R	(Deficit) R
		IX	Municipal Manager		IX	
						<i>(</i>
8,108,155	6,900,851	1,207,304	Municipal Manager	9,579,282	11,609,793	(2,030,512)
19,235,168	7,829,741	11,405,427	Mayor and Council	36,680,835	12,270,126	24,410,708
			Chief Financial Officer			
88,679,448	61,442,634	27,236,814	Budget and Treasury Office	112,139,242	61,309,867	50,829,375
			Director: Administration			
11,755,947	33,224,785	(21,468,838)	Corporate Services	12,805,003	19,665,329	(6,860,326)
1,940,187	10,931,312	(8,991,125)	Planning and Development	390,654	10,160,885	(9,770,231)
			Director: Community Services			
14,116,837	46,155,212	(32,038,375)		14,047,648	60,826,433	(46,778,785)
468,418	1,711,393	(1,242,975)	Sport and Recreation	2,208,721	4,576,477	(2,367,756)
-	4,765,485	(4,765,485)	Public Safety	-	6,134,537	(6,134,537)
249,450	239,875	9,576	Housing	164,827	1,730,711	(1,565,884)
			Director: Technical Services			
-	13,886,425	(13,886,425)	Road Transport	3,697,111	17,964,013	(14,266,901)
97,291,468	90,178,707	7,112,762	Electricity	116,532,831	98,165,611	18,367,220
31,528,841	33,641,933	(2,113,092)	Water	46,947,091	28,875,338	18,071,753
26,290,792	13,632,630	12,658,162	Waste Water Management	29,080,991	20,680,390	8,400,602
13,153,316	17,959,057	(4,805,742)	Waste Management	16,470,476	15,054,110	1,416,365
312,818,027	342,500,039	(29,682,012)	Sub Total	400,744,712	369,023,621	31,721,091
(1,945,450)		(1,945,450)	Less Inter-Departmental Charges	(12,715,792)		(12,715,792)
310,872,578	342,500,039	(31,627,462)	Total	388,028,920	369,023,621	19,005,299

APPENDIX D
BEAUFORT WES LOCAL MUNICIPALITY
SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT, INVESTMENT PROPERTIES, INTANGIBLE ASSETS, BIOLOGICAL ASSETS AND HERITAGE ASSETS AS AT 30 JUNE 2023
GENERAL FINANCE STATISTICS CLASSIFICATION

				Cost/Revalu	ation		Accumulated Impairment					Accu	mulated Depreci	ation		Carrying
	Opening Balance	Correction of Error	Transfers	Additions	Disposals Change in landfill site	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Correction of Error	Depreciation	Disposals	Closing Balance	Value
Budget & Treasury	7,674,637		-	618,374	(1,536,126)	6,756,884	3,500			3,500	6,640,659		526,593	(1,536,126)	5,631,126	1,122,258
Community & Social Services	2,892,674		· ·		(531,055)	2,361,619	-	- 1		-	2,421,484		246,043	(531,055)	2,136,472	225,147
Corporate Services	192,132,157		· ·	3,195,292	(568,638)	194,758,811	16,503,748	(3,800,398)		12,703,350	45,555,225		4,680,824	(568,638)	49,667,411	132,388,050
Electricity	137,746,727		· ·	16,512,029	(293,386)	153,965,370	108,312	223,687		331,999	43,792,836		3,173,436	(293,386)	46,672,887	106,960,484
Executive & Council	340,111		· ·	-	(6,164)	333,947	-			-	266,716		26,067	(6,164)	286,619	47,329
Housing	58,759		· ·		(51,219)	7,540	-	· ·			54,416		3,756	(51,219)	6,953	587
Planning & Development	1,201,854		· ·	2,560,890	(209,511)	3,553,233	-			-	1,045,891		503,310	(209,511)	1,339,690	2,213,543
Public Safety	2,539,773		-		(712,573)	1,827,200	-	· ·		-	1,208,767		362,857	(712,573)	859,051	968,149
Road Transport	197,721,963		0	3,253,644	(1,106,830)	199,868,777	-			-	117,622,463		5,570,093	(1,106,830)	122,085,726	77,783,051
Sport & Recreation	17,584,436		-		(3,860)	17,580,576	593,647	(593,647)		-	8,025,894		1,469,325	(3,860)	9,491,359	8,089,217
Waste Management	11,688,159		· ·	-	-	11,688,159	-			-	10,793,407		79,134	-	10,872,541	815,618
Waste Water Management	105,914,513		· ·	-	(67,407)	105,847,106	-			-	57,080,543		4,273,929	(67,407)	61,287,066	44,560,041
Water	120,429,577		-	24,600,579	(460,287)	144,569,869	-	-		-	52,919,172		4,102,233	(460,287)	56,561,118	88,008,752
	797,925,338		0	50,740,809	- (5,547,055)	843,119,093	17,209,207	(4,170,358)		13,038,849	347,427,472	-	25,017,601	(5,547,055)	366,898,018	463,182,225

APPENDIX E
BEAUFORT WES LOCAL MUNICIPALITY
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003 FOR 30 JUNE 2023

Grant Description	Balance 1 July 2022	Correction of Error	Balance 1 July 2022	Contributions during the year	Transfers	Interest on Investments	Repaid to National Provincial Revenue Fund	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 June 2023
National Government Grants										
Equitable share Municipal Infrastructure Grant (MG) Integrated National Electrification Programme Grant (INEP) Water Services Infrastructure Grant (WSIG) Local Government Financial Management Grant (FMG) Expanded Public Works Programme Integrated Grant (EPWP)	1,040,309 5,614,384		- 1,040,309 5,614,384 - -	77,265,000 9,553,000 11,000,000 28,439,000 2,085,000 1,136,000			- (1,040,309) - - -	(77,265,000) (744,153) - (2,085,000) (789,596)	(5,858,943) (16,601,949) (28,438,288)	- 2,949,903 12,434 712 - 346,404
Total National Government Grants	6,654,693		6,654,693	129,478,000			(1,040,309)	(80,883,749)	(50,899,181)	3,309,454
Provincial Government Grants										
Provincial Treasury : Western Cape Financial Management Capacity Building Grant Western Cape Municipal Recovery Services Grant Human Settlements : Municipal Accreditation and Capacity Building Grant Transport & Public Works : Financial Assistance to Municipalities for Maintanance and Contruction of Transport Infrastructure	250,000 - (91,173)		250,000 - (91,173)	100,000 1,993,000 256,000			-	(1,993,000) (164,827)	- -	350,000 - 1
Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities Department of Local Government : Community Development Workers (CDW) Operational Support Grant	1,098,401 164,985		1,098,401 164,985	6,679,000 223,000			(1,098,401)	(6,583,742) (365,904)	-	95,258 22,081
Department of Local Government : Local Government Public Employment Support Grant Department of Local Government : Western Cape Municipal Interventions Grant Department of Local Government: Emergency Municipal Load Shedding Relief Grant Department of Local Government : Municipal Drought Relief Grant	1,035,734 - - 28,118		1,035,734 - - 28,118	- 480,000 1,115,000 -			- - (28,118)	(1,035,734) (179,941) - -	- (300,000) (1,115,000) -	(0) 60 -
Total Provincial Government Grants	2,486,065	-	2,486,065	10,846,000			(1,126,519)	(10,323,147)	(1,415,000)	467,399
District Municipality										
Central Karoo District Municipality	290,607	-	290,607	200,000				(414,641)		75,966
Total District Municipality Grants	290,607		290,607	200,000			-	(414,641)	-	75,966
Other Grant Providers										
Services SETA Chemical Industries Education & Training Authority	1,400,000	-	1,400,000	- 313,575		-	-	(175,200)	(417,997)	982,003 138,375
Total Other Grant Providers	1,400,000		1,400,000	313,575			•	(175,200)	(417,997)	1,120,378
Total Grants	10,831,365	-	10,831,365	140,837,575		<u> </u>	(2,166,828)	(91,796,737)	(52,732,178)	4,973,197

# APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 REVENUE AND EXPENDITURE (REVENUE BY SOURCE AND EXPENDITURE BY TYPE)

Description	2022/2023											
R thousands	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome			
	1	2	3	4	5	6	7	8	12			
Financial Performance												
Property rates	47,808	_	47,808	45,597		(2,211)	-4.6%	-4.6%	40,235			
Service charges	169,778	9,440	160,338	127,431		(32,907)	-20.5%	-24.9%	130,709			
Investment revenue	8,302	(5,855)	14,157	12,561		(1,596)	-11.3%	51.3%	8,413			
Transfers recognised - operational	89,312	(5,927)	95,239	91,797		(3,442)	-3.6%	2.8%	81,602			
Other own revenue	53,704	(992)	54,696	50,808		(3,888)	-7.1%	-5.4%	36,212			
Total Revenue (excluding capital transfers and contributions)	368,904	(3,334)	372,238	328,194	-	(44,045)	11.8%	-11.0%	297,171			
Employee costs	126,374	552	125,822	122,441	-	(3,382)	-2.7%	-3.1%	126,481			
Remuneration of councillors	6,538	251	6,286	6,266	-	(20)	-0.3%	-4.2%	6,173			
Depreciation & asset impairment	24,986	-	24,986	20,847	-	(4,139)	-16.6%	-16.6%	24,437			
Finance charges	901	(6,175)	7,076	11,468	4,392	4,392	62.1%	1173.4%	11,701			
Inventory consumed and bulk purchases	104,368	(92)	104,460	91,746	91,746	(12,715)	-12.2%	-12.1%	90,784			
Transfers and grants	550	(350)	900	588	-	(312)	-34.7%	6.9%	500			
Other expenditure	99,915	(42,795)	142,709	111,531	-	(31,179)	-21.8%	11.6%	84,370			
Total Expenditure	363,631	(48,609)	412,240	364,886	39,723	(47,354)	-11.5%	0.3%	344,445			
Surplus/(Deficit)	5,273	45,274	(40,001)	(36,692)	-	3,309	-8.3%	-795.9%	(47,274)			
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	54,024	(1,235)	55,259	52,732		(2,527)	-4.6%	-2.4%	14,853			
Transfers and subsidies - capital (in-kind - all) & Surplus/(Deficit) before taxation	_	-	_	2,965		-	-	-	794			
Surplus/(Deficit) after capital transfers & contributions	59,297	44,039	15,258	19,005		782	24.6%	-67.9%	(31,627)			
Share of surplus/ (deficit) of associate		_	_	-		-	-	-	-			
Surplus/(Deficit) for the year	59,297	44,039	15,258	19,005		782	24.6%	-67.9%	(31,627)			
Financial position	00,201	-1,000	10,200	10,000		102	24.070	01.070	(01,021)			
Total current assets	91	(35,487)	126,962	105,479		(21,483)	-16.9%	15.3%	103,763			
Total non current assets	578	121,871	455,781	465,707		9,926	2.2%	-19.4%	434,401			
Total current liabilities	141	(45,839)	186,633	170,866		(15,767)	-8.4%	21.4%	156,923			
Total non current liabilities	44	(4,688)	48,454	50,605		2,151	4.4%	15.6%	50,537			
Community wealth/Equity	485	137	348	349,715		2,059	0.6%	-27.8%	330,705			
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	46,978	(1,074)	48,052	52,732		4,681	9.7%	12.2%	14,853			
Public contributions & donations			-	2,965		2,965	0.0%	0.0%	794			
Borrowing	-	-	-	-		-	0.0%	0.0%	-			
Internally generated funds	3,850	1,191	2,660	-		(2,660)	-100.0%	-100.0%	-			
Total sources of capital funds	50,828	117	50,711	-		4,986	-100.0%	-100.0%	15,647			
Cash flows												
Net cash from (used) operating	67,083	31,960	35,123	44,351		9,229	26.3%	-33.9%	41,694			
Net cash from (used) investing	(58,452)	(7,741)	(50,711)	(45,118)		5,593	-11.0%	-22.8%	(15,527)			
Net cash from (used) financing	(540)		(758)	(40,110)		(1)	0.1%	40.5%	(1,503)			
	8.090						-90.7%	-118.9%				
Cash/cash equivalents at the year end	8,090	24,437	(16,347)	(1,526)		14,821	-90.7%	-118.9%	24,664			

### APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

Description				2022/2						2021/	2022	
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue - Standard												
Governance and administration	77,528	6,656	84,184	169,878		85,694	101.79%	110.53%				121,016
Executive and council	11,625	81	11,707	46,260		34,554	295.17%	297.22%				22,032
Finance and administration	65.902	6,575	72,478	123,618		51,140	70.56%	77.60%				98.984
Internal audit		-	-	-		-	#DIV/0!	#DIV/0!				,
Community and public safety	62,430	(65)	62.364	15,130		(47,234)	-75.74%	-75.66%				16,121
Community and social services	8.055	(300)	7.755	8.314		559	7.20%	6.93%				12.605
Sport and recreation	3,188	795	3,982	2,209		(1,774)	-44.54%	-55.64%				468
	50,081	381	50,462	4,443		,	-91.20%	-91.89%				2,797
Public safety Housing	1,106	(941)	50,462 165	4,445		(46,019)	-91.20%	-91.09%				2,797
		• • •				(0)						
Economic and environmental services	9,380	(2,294)	7,086	4,832		(2,254)	-31.81%	-24.03%				1,940
Planning and development	1,331	1,031	2,362	1,135		(1,227)	-51.95%	-92.22%				1,940
Road transport	8,049	(3,325)	4,725	3,697		(1,027)	-21.75%	-12.76%				-
Trading services	273,591	272	273,863	198,189		(75,674)	-27.63%	-27.66%				171,796
Energy sources	127,381	4,900	132,281	105,001		(27,280)	-20.62%	-21.42%				101,497
Water management	81,510	(3,703)	77,807	45,680		(32,126)	-41.29%	-39.41%				31,002
Waste water management	40,696	(2,806)	37,890	28,696		(9,194)	-24.27%	-22.59%				26,157
Waste management	24,005	1,880	25,885	18,811		(7,073)	-27.33%	-29.47%				13,141
Other	-	-		-			0.00%	0.00%				
Total Revenue - Standard	422,928	4,569	427,498	388,029		(39,469)	-9.23%	-9.33%				310,873
Expenditure - Standard												
Governance and administration	87.650	14,111	101.761	112.400	_	10.638	10.5%	12.1%	_	_	-	116.134
Executive and council	14,238	1,955	16,194	22,215	_	6.022	37.2%	42.3%	_	_	_	13,237
Finance and administration	71,724	12,727	84,451	90,184	-	5,733	6.8%	8.0%	-	-	-	102,896
Internal audit	1,688	(571)	1,116	-	-	(1,116)	-100.0%	-66.1%	-	-	-	
Community and public safety	70,307	14,384	84,691	71,406	-	(13,285)	-15.7%	-18.9%	-	-	-	54,984
Community and social services	11,183	(189)	10,994	17,451	-	6,458	58.7%	57.7%	-	-	-	15,333
Sport and recreation	7,981	(511)	7,470	3,698	-	(3,772)	-50.5%	-47.3%	-	-	-	1,711
Public safety	47,791	16,760	64,552	48,526	-	(16,026)	-24.8%	-33.5%	-	-	-	37,700
Housing	3,352	(1,676)	1,676	1,731	-	55	3.3%	1.6%	-	-	-	240
Economic and environmental services	28,207	3,084	31,292	21,327	-	(9,965)	-31.8%	-35.3%	-	-	-	15,970
Planning and development	8,780	3,428	12,208	5,597	-	(6,611)	-54.2%	-75.3%	-	-	-	5,241
Road transport	19,427	(344)	19,084	15,730	-	(3,353)	-17.6%	-17.3%	-	-	-	10,729
Trading services	177,466 104.960	17,029 (2,172)	194,495 102.787	163,891 98,166	-	(30,604)	-15.7% -4.5%	-17.2% -4.4%	-		-	155,412 90.179
Energy sources Water management	34,083	(2,172) 9,370	43,453	28,138	-	(4,622) (15,315)	-4.5%	-4.4%		-	-	33,642
Water management Waste water management	34,083 19,845	9,370	43,453 26,138	28,138	-	(15,315) (5,457)	-35.2%	-44.9%	-	_	_	33,642
, end and a second s				-					_		_	17,959
Waste management	18,579	3,539 48.608	22,117 412.239	16,907 369.024		(5,210)	-23.6%	-28.0%			-	342.500
Total Expenditure - Standard	363,631		7		-	(43,216)			-	-		
Surplus/(Deficit) for the year	59,297	(44,039)	15,258	19,005	-	3,747	24.6%	6.3%	-	-	-	(31,627)

## APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 REVENUE AND EXPENDITURE (MUNICIPAL VOTE CLASSIFICATION)

Vote Description				2022/2	2023				2021/2022			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue by Vote												
Vote 1 - MUNICIPAL MANAGER	8,401	1,201	9,601	9,579		-	0.0%	0.0%				31,484
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	259,777	47,366	307,143	186,761		-	0.0%	0.0%				173,749
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-		-	0.0%	0.0%				-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	10,571	2,584	13,155	45,736		-	0.0%	0.0%				2,221
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	54,570	(48,382)	6,187	112,074		-	-	-				88,643
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	89,610	1,801	91,411	33,879		-	-	-				14,776
Total Revenue by Vote	422,928	4,569	427,498	388,029		-	0.0%	0.0%				310,873
Expenditure by Vote to be appropriated												
Vote 1 - MUNICIPAL MANAGER	7,481	1,834	9,316	11,610	2,294	-	0.0%	0.0%	-	-	-	6,901
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	195,683	24,163	219,846	175,847	-	-	0.0%	0.0%	-	-	-	166,792
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	0.0%	0.0%	-	-	-	
Vote 4 - DIRECTORATE: CORPORATE SERVICES	36,301	1,712	38,013	36,865	-	-	0.0%	0.0%	-	-	-	33,182
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	39,911	3,050	42,962	61,310	18,348	-	0.0%	0.0%	-	-	-	63,772
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	84,254	17,849	102,103	83,392	-	-	0.0%	0.0%	-	-	-	71,853
Total Expenditure by Vote	363,631	48,608	412,239	369,024	20,642	-	0.0%	0.0%	-	-	-	342,500
Surplus/(Deficit) for the year	59,297	(44,039)	15,258	19,005		-	0.0%	0.0%				(31,627)

### APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 REVENUE AND EXPENDITURE (REVENUE BY SOURCE AND EXPENDITURE BY TYPE)

Description		-	-		2023				,	2021	2022	
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue By Source												1
Property rates	47,808	-	47,808	45,597		(2,211)	-4.6%	-4.6%				40,235
Service charges - electricity revenue	103,525	(1,463)	102,062	79,475		(22,587)	-22.1%	-21.8%				81,667
Service charges - water revenue	33,026	(8,396)	24,630	16,980		(7,650)	-31.1%	-23.2%				23,265
Service charges - sanitation revenue	22,082	(738)	21,344	20,478		(866)	-4.1%	-3.9%				17,871
Service charges - refuse revenue	11,146	1,157	12,302	10,498		(1,804)	-14.7%	-16.2%				7,905
Rental of facilities and equipment	1,671	-	1,671	1,382		(289)	-17.3%	-17.3%				1,353
Interest earned - external investments	385	1,245	1,630	2,121		491	30.1%	127.6%				541
Interest earned - outstanding debtors	7,917	4,610	12,527	10,440		(2,087)	-16.7%	-26.4%				7,872
Fines, penalties and forfeits	49,523	_	49,523	44,668		(4,854)	-9.8%	-9.8%				30,509
Licences and permits	226	240	466	181		(49,341)	-99.6%	-21880.9%				330
Agency services	900	300	1,200	1,180		714	153.4%	79.3%				462
Transfers and subsidies	89,312	5,927	95,239	91,797		90,597	7549.7%	101.4%				81,602
Other revenue	1,385	452	1,837	3,396		(91,843)	-96.4%	-6630.6%				3,557
Gains			.,	-		(1,837)	-100.0%	#DIV/0!				
Total Revenue (excluding capital transfers and contributions)	368,904	3,334	372,238	328,194		(91,730)	-28.0%	-24.9%				297,171
Expenditure By Type	400.074	(550)	405 000	440.474		(7.0.40)	-	- 00/				400.404
Employee related costs Remuneration of councillors	126,374 6,538	(552) (251)	125,822 6,286	118,474 6,266	-	(7,348) (20)	-5.8% -0.3%	-5.8% -0.3%	-	-	-	126,481 6,173
Debt impairment	55,261	37,851	93,112	42,844	-	(50,267)	-0.3%	-0.3%	-	_		45,432
Depreciation & asset impairment	24,986	-	24,986	20,847	_	(4,139)	-16.6%	-16.6%	_	_	-	24,437
Finance charges	901	6,175	7,076	11,468	4,392	4,392	62.1%	487.7%	-	_	_	11,701
Bulk purchases - electricity	82,979	(914)	82,065	87,020	4,955	4,955	6.0%	6.0%	-	-	-	86,429
Inventory consumed	21,389	1,006	22,396	4,726	-	(17,670)	-78.9%	-82.6%	-	-	-	4,354
Contracted services	19,611	(3,114)	16,497	21,032	4,535	4,535	27.5%	23.1%	-	-	-	13,547
Transfers and subsidies	550	350	900	588	-	(312)	-34.7%	-56.8%	-	-	-	500
Other expenditure	25,043	8,058	33,101	51,792	18,691	18,691	56.5%	74.6%	-	-	-	23,847
Losses	-	-		(171)	-	(171)	#DIV/0!	#DIV/0!	-	-	-	1,544
Total Expenditure	363,631	48,608	412,240	364,886	32,574	(47,354)	-11.5%	-13.0%	-	-	-	344,445
Surplus/(Deficit)	5,273	(45,274)	(40,001)	(36,692)		3,309	-8.3%	62.8%				(47,274)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,024	1,235	55,259	52,732	-	(2,527)	-4.6%	-4.7%	-	-	-	14,853
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,												
Higher Educational Institutions)	-		-	2,965	-	2,965	#DIV/0!	#DIV/0!	-	-	-	794
Transfers and subsidies - capital (in-kind - all)	-		-	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	59,297	(44,039)	15,258	19,005	_	3,747	24.6%	6.3%	-	_	_	(31,627)
Taxation	-	_	-	-	_	-	#DIV/0!	#DIV/0!	-	-	-	- 1
Surplus/(Deficit) after taxation	59,297	(44,039)	15,258	19,005	-	3,747	24.6%	6.3%	-	-	-	(31,627
Attributable to minorities	-	-	-	-	-	-	#DIV/0!	#DIV/0!	-	-	-	1 -
Surplus/(Deficit) attributable to municipality	59,297	(44,039)	15,258	19,005	-	3,747	24.6%	6.3%	-	-	-	(31,627
Share of surplus/ (deficit) of associate	-		-	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-
Surplus/(Deficit) for the year	59,297	(44,039)	15,258	19,005	-	3,747	24.6%	6.3%	-	-	-	(31,627)

### APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 CAPITAL EXPENDITURE BY VOTE, STANDARD CLASSIFICATION AND FUNDING

Vote Description				2022	2/2023				2021/2022				
R thousand	Original Budget	Total Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome	
Capital expenditure - Vote	1	2	3	4	5	6	7	8	9	10	11	12	
Multi-year expenditure													
Vote 1 - MUNICIPAL MANAGER	_	_	-	-	-	-	0%	0%	-	-	-	-	
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	32,022	(13,110)	18,912	-	-	(18,912)	-100%	-59%	-	-	-	-	
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	_	0%	0%	-	-	-	-	
Vote 4 - DIRECTORATE: CORPORATE SERVICES	701	800	1,501	-	-	(1,501)	-100%	-214%	-	_	_	_	
Vote 5 - DIRECTORATE: FINANCIAL SERVICES			1,001	_	_	(1,001)	0%	0%	_		_	_	
				-								-	
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	3,512	626	4,138	-	-	(4,138)	-100%	-118%	-	-	-	-	
Capital multi-year expenditure	36,235	(11,684)	24,551	-	-	(24,551)	(0)	(0)	-	-	-	-	
Single-year expenditure													
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	0%	0%	-	-	-	-	
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	14,243	11,717	25,960	-	-	(25,960)	-100%	-182%	-	-	-	10,247	
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-		-	-	0%	0%	-	-	-	-	
Vote 4 - DIRECTORATE: CORPORATE SERVICES	-	-	-	-	-	-	0%	0%	-	-	-	30	
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	122	(72)	50	-	-	(50)	-100%	-41%	-	-	-	-	
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	228	(78)	150	-	-	(150)	-100%	-66%	-	-	-	5,362	
Capital single-year expenditure	14,593	11,567	26,160	-	-	(26,160)	(0)	(0)	-	-	-	15,640	
Total Capital Expenditure - Vote	50,828	(117)	50,711	-	_	(50,711)	(0)	(0)	-	-	_	15,640	
Capital Expenditure - Standard		. ,				(							
Governance and administration	823	728	1,551	-	-	(1,551)		-188%	-	-	-	5,391	
Executive and council Finance and administration	- 823	- 728	- 1,551		-	(1,551)	0%	0% -188%	-	-	-	4,940 451	
Internal audit	-	-	-	-	-	-	0%	0%	-	-	-	-	
Community and public safety Community and social services	3,740	548	4,288	-	-	(4,288)	-100% 0%	-115% 0%	-	1	-	-	
Sport and recreation	3,512	626	4,138	-	-	(4,138)	-100%	-118%	-	-	-	-	
Public safety Housing	228	(78)	150	-	-	(150)	-100%	-66% 0%	-	-	-	-	
Economic and environmental services	7,501	(3,436)	4,065	-	-	(4,065)		-54%	-	-	-	1	
Planning and development	-	-	-		-	-	0%	0%	-	-	-	1	
Road transport Trading services	7,501 38,764	(3,436) 2,043	4,065 40.807	-	-	(4,065) (40,807)	-100%	-54% -105%	-		-	10.247	
Energy sources	10,961	3,847	14,808		-	(14,808)	-100%	-135%	-	-	-	6,152	
Water management Waste water management	24,730 3,073	970 (2,773)	25,699 300		-	(25,699) (300)	-100%	-104% -10%	-	-	-	4,095	
Waste management	-	(2,113)	-	-	-	(300)	0%	0%	-	-	-	-	
Other		-	-	-	-	-	0%	0%	-	-	-		
Total Capital Expenditure - Standard	50,828	(117)	50,711	-	-	(50,711)	-100%	-100%	-	-	-	15,640	
Funded by: National Government	46,978	(157)	46,821		_	(46,821)	-100%	-100%	-	-	_	14,840	
Provincial Government	-	1,230	1,230	-	-	(1,230)	-100%	0%	-	-	-	-	
District Municipality	-	-	-	-	-	-	0%	0%	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,													
Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	0%	0%	-	-	-	-	
Transfers recognised - capital Public contributions & donations	46,978	1,074	48,052	-	-	(48,052)	-100%	-102% 0%	-	1	-	14,840 794	
Borrowing	-	-	-		-	-	0%	0%	-	-	-	/54	
Internally generated funds	3,850	(1,191)	2,660		-	(2,660)	-100%	-69%	-	-	-	5	
Total Capital Funding	50,828	(117)	50,711	-	-	(50,711)	-100%	-100%	-	-	-	15,640	

### APPENDIX F - Unaudited BEAUFORT WEST LOCAL MUNICIPALITY NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 CASH FLOWS

Description	2022/23											
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome				
	1	2	3	4	5	6	7	8				
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates	40,379	537	40,916	38,866	(2,050)	-5.0%	-3.7%	33,556				
	149,742	(10,365)	139,378	115,720	(2,050)	-5.0%	-3.7%	106.962				
Service charges	27.328	· · · · /	10.614	5.314		-17.0%	-22.7%	106,962				
Other revenue		(16,714)	92,189		(5,300)		-80.6%					
Transfers and Subsidies - Operational	89,312	2,877		90,995	(1,194)	-1.3%		83,151				
Transfers and Subsidies - Capital	54,024	(4,379)	49,645	49,843	198	0.4%	-7.7%	21,118				
Interest	6,882	(5,252)	1,630	12,561	10,931	670.6%	82.5%	8,413				
Payments												
Suppliers and employees	(299,134)	7,394	(291,740)	(260,104)	31,636	-10.8%	-13.0%	(220,771)				
Finance charges	(901)	(6,175)	(7,076)	(6,090)	986	-13.9%	576.2%	(7,084)				
Transfers and Grants	(550)	(350)	(900)	(588)	312	-34.7%	6.9%	(500)				
NET CASH FROM/(USED) OPERATING ACTIVITIES	67,083	(32,427)	34,656	46,518	-	34.2%	-30.7%	41,694				
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts						0.00/	0.00/					
Proceeds on disposal of PPE	-	-	-	-	-	0.0%	0.0% 0.0%	-				
Decrease (Increase) in non-current debtors	-	-	-	-	-			-				
Decrease (increase) other non-current receivables	-	-	-	-	-	0.0%	0.0%	-				
Decrease (increase) in non-current investments	-	-	-	-	-	0.0%	0.0%	-				
Payments												
Capital assets	(58,452)	7,741	(50,711)	(44,044)	6,667	-13.1%	-24.6%	(15,527)				
NET CASH FROM/(USED) INVESTING ACTIVITIES	(58,452)	7,741	(50,711)	(44,044)	-	-13.1%	-24.6%	(15,527)				
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans	-	-		-	-	0.0%	0.0%	-				
Borrowing long term/refinancing	-	-	-	-	-	0.0%	0.0%	-				
Increase (decrease) in consumer deposits	218	(218)	-	-	-	0.0%	-100.0%	-				
Payments												
Repayment of borrowing	(758)	-	(758)	(759)	(1)	0.1%	0.1%	(1,503)				
NET CASH FROM/(USED) FINANCING ACTIVITIES	(540)	(218)	(758)	(759)	-	0.1%	0.0%	(1,503)				
NET INCREASE/ (DECREASE) IN CASH HELD	8.090	(24,904)	(16,813)	(1,526)				24,664				
Cash/cash equivalents at the year begin:	5,000	(24,504)	15,750	16,386				(8,279)				
Cash/cash equivalents at the year begin.	13,090	(13,052)	39	14,860	14,821	38058.8%	13.5%	16,386				