

NAMA KHOI LOCAL MUNICIPALITY



FINAL BUDGET 2023/24 TO 2025/26

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Attachments - A1-Schedule

Tariff List

PART 1

1.1 Mayor Report

Will be included, after the tabling of the budget to the council.

GMS Bock – Mayor

1.2 EXECUTIVE SUMMARY

INTRODUCTION AND BACKGROUND

The purpose of the 2023-24 – 2025-26 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

PRESSURES FACING THE MUNICIPALITY

- Expenditure exceeds Revenue
- The municipality have a big need for erven (erwe) but lack the financial resources to develop it.
- Age infrastructure impacts the already stricken budget as well as further causing delays in service delivery.
- Organogram consists of vacancies that cannot be filled due to budget constraints.
- Losses in Water and Electricity due to age infrastructure as well as by-passes.
- Secondary services and the cost to deliver these services versus the revenue received for these services.
- Legacy issues with old creditors and debtors.

Proposed Solutions

- Implementing tariff structures that will result in the municipality moving towards cost-reflective tariffs as well as implementing new revenue initiatives.
- The municipality must budget for the servicing of erven as it will result in municipal service accounts.
- Organogram must be revised to speak to the need of the community as well as to be cost-effective for the municipality
- Bulk monitoring and pre-paid water and electricity meters must be implemented as soon as possible
- Negotiations must be done with Government Departments about the funding for the secondary services.
- Legacy issues for both Bloem Water and ESKOM must be resolved
- Debt write-off with the necessary procedures to avoid debtors increasing must be fast-tracked.

HIGHLIGHTS ON THE BUDGET

Nama Khoi Municipality budget has been unfunded for a number of years, to remedy the situation several engagements have been done with State Departments and the municipality adopted the Funded Budget Plan and has implemented Cost Containment, progress on the plans is stipulated in the attached reports.

Service Departments are operating at a loss which adds further strain on the ageing infrastructure as well as the service delivery. Tariffs must be increased, however, that will require a phase-in period.

The municipality has drafted the Budget via the system and it should be noted that some misalignments might occur through the budget document, however, all changes made will be communicated to Council and Treasury, and changes made will only be done if instructed by Treasury.

Summary of Final Budget Figures 2023-24						
Illustration of Revenue and Expenditure 2023-24			Illustration of Revenue and Expenditure 2022-23	Illustration of Revenue and Expenditure 2023-24	Cash Flow at 85% collection	Cash Flow at 95% collection
Revenue						
Including Cap grants			414 269 643	448 237 254		
Cap grants			- 41 070 000	- 36 599 000		
Rev excluding Cap grants			373 199 643	411 638 254	329 310 603	391 056 341
Expenditure						
Expenditure including non cash items			447 854 874	504 123 361		
Depreciation			- 77 774 686	- 81 663 419		
Bad debts			- 20 879 058	- 21 985 649		
Expenditure excluding non cash items			349 201 130	400 474 293	400 474 293	400 474 293
Surplus or (Deficit) excluding bad debts			23 998 513	11 163 961	- 71 163 690	- 9 417 952

Circular 42 states:

A Financial Performance budget surplus/deficit in itself is not an indication of a “funded budget”, due to items such as capital grants, depreciation, and provisions.

Let’s assume, for example, that a municipal Financial Performance budget shows a deficit.

This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a “balanced budget” to the Financial Performance budget may result in a view that consumer charges will need to be increased to cover the depreciation. This may not be the case, since a deficit in the Financial Performance budget does not necessarily mean that the budget is not funded.

INCOME

Movement in Revenue 2022-23 to 2025-26					
Description	Adjusted Budget 2022-23	Movement of Revenue	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Revenue					
Exchange Revenue					
Service charges - Electricity	129 492 984	19 554 053	149 047 037	156 535 918	164 388 291
Service charges - Water	49 718 036	7 457 706	57 175 742	59 977 354	62 796 290
Service charges - Waste Water Management	21 158 480	1 269 509	22 427 989	23 526 961	24 632 728
Service charges - Waste Management	25 131 782	1 507 907	26 639 689	27 945 033	29 258 450
Sale of Goods and Rendering of Services	751 808	39 847	791 655	830 445	869 477
Agency services	379 703	20 124	399 827	419 418	439 131
Interest	-	-	-	-	-
Interest earned from Receivables	14 570 092	772 215	15 342 307	16 094 080	16 850 501
Interest earned from Current and Non Current Assets	1 979 767	104 928	2 084 695	2 186 845	2 289 627
Dividends	-	-	-	-	-
Rent on Land	1 134 331	60 119	1 194 450	1 252 978	1 311 868
Rental from Fixed Assets	3 077 172	163 090	3 240 262	3 399 035	3 558 788
Licence and permits	1 506 520	79 846	1 586 366	1 662 918	1 741 076
Operational Revenue	322 789	17 108	339 897	356 552	373 310
Non-Exchange Revenue					
Property rates	55 048 611	2 379 100	57 427 711	60 241 670	63 073 031
Surcharges and Taxes	-	-	-	-	-
Fines, penalties and forfeits	529 525	45 329	574 854	603 022	631 365
Licences or permits	-	-	-	-	-
Transfer and subsidies - Operational	64 422 000	4 757 000	69 179 000	71 270 000	75 052 000
Interest	3 976 043	210 730	4 186 773	4 391 925	4 598 345
Fuel Levy	-	-	-	-	-
Operational Revenue	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-
Other Gains	-	-	-	-	-
Discontinued Operations	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	373 199 643	38 438 611	411 638 254	430 694 154	451 864 278

Notes on Revenue

Property Rates tariff has not been increased for the next financial year, the municipality however cannot influence the impact of valuations and urged the community to follow the appeal process. Property Rates are based on the 2016-17 tariffs. The municipality has received letters from COGHSTA on the implementation of the new valuation roll and the municipality will ensure it adheres to all the requirements as per the applicable legislation prior to the implementation of the new valuation roll.

Electricity has been increased by 15.1% and still the department operates with a loss, the municipality will continue to engage with all roll players before the final submission as well as implementation of procedures to limit losses.

Water has been increased by 15% and still, the department operates with a loss, the municipality will continue to engage with all role players before the final submission as well as the implementation of procedures to limit losses.

Refuse removal and Sanitation will be increasing by 6%, it must be noted the municipality has not included fuel and vehicle costs as part of the department's surplus/deficit.

All other tariffs were kept at 5,3%.

Illustration of Service Departments with the Tariff Increases

Electricity

Summary of Electricity Department				
Expenditure	Amount			Revenue
Salaries	6 860 528		Availability Charges	- 568 558
Bad Debts	5 692 518		Connection and Re-connection fee	- 312 831
Electricity Meters	880 000		Service Charges	- 158 398 863
Depreciation	10 052 029		Tampering Fees	- 202 766
Repair and Maintenance	18 806 404		Special Readings	- 611
Bulk Services	138 000 000		FBS - Electricity	10 220 626
General Expenditure	596 752			
Total	180 888 231			- 149 263 003
Deficit				31 625 228

Water

Summary of Water Department				
Expenditure	Amount			Revenue
Salaries	7 596 135		Availability Charges	-
Bad Debts	5 468 229		Connection and Re-connection fee	- 233 834
Water Meters	2 640 000		Service Charges	- 70 513 384
Depreciation	14 721 863		FBS - Water	13 983 428
Repair and Maintenance	4 838 246		Special Readings	- 2 850
Water Inventory	44 429 370		Other Revenue	- 395 902
General Expenditure	9 328 037			
Total	89 021 880			- 57 162 542
Deficit				31 859 338

Sanitation

Summary of Sanitation Department				
Expenditure	Amount			Revenue
Salaries	7 622 171		Sewerage Fees	- 34 143 571
Repair and Maintenance	6 532 813		Connection Fee	- 13 032
Depreciation	7 651 243		Availability Charges	- 156 134
General Expenditure	-		FBS - Sanitation	11 884 748
Bad Debts	5 412 451			
			Conditional Grants	- 36 599 000
Total	27 218 678		Total excluding CG	- 22 427 989
Deficit excluding CG				4 790 689

Refuse Removal

Refuse Removal Department				
Expenditure	Amount			Revenue
Salaries	7 709 837		Refuse Removal Fees	- 41 651 398
Depreciation	26 587 574		FBS - Refuse	15 011 709
Bad Debts	5 412 451			
General Expenditure	2 591 276			
	42 301 138			- 26 639 689
Deficit				15 661 449

Illustration of the impact of the tariff increases on Municipal Accounts

Businesses

<u>NAMA KHOI MUNISIPALITEIT</u>				
<u>UITEENSETTING VAN REKENING VIR 2023/2024</u>				
2022/2023		2023/2024		
<u>BESIGHEDE 1</u>		<u>BESIGHEDE 1</u>		
Belasting (R500 000)	927,50	Belasting (R500 000)	927,50	
Basies Water	940,60	Basies Water	1 081,69	
20Kl Water	706,00	20Kl Water	811,90	
Basies Elektrisiteit	723,00	Basies Elektrisiteit	832,17	
Elektrisiteit 1000 E	2 555,20	Elektrisiteit 1000 E	2 941,04	
Riool	413,20	Riool	437,99	
Vullis	329,80	Vullis	349,59	
TOTAAL	<u>6 595,30</u>	TOTAAL	<u>7 381,88</u>	11,9%
2022/2023		2023/2024		
<u>BESIGHEDE 2</u>		<u>BESIGHEDE 2</u>		
Belasting (R700 000)	1 298,50	Belasting (R700 000)	1 298,50	
Basies	940,60	Basies	1 081,69	
40Kl Water	1 408,00	40Kl Water	1 619,20	
Basies Elektrisiteit	723,00	Basies Elektrisiteit	832,17	
Elektrisiteit 2000 E	5 274,20	Elektrisiteit 2000 E	6 070,60	
Riool	413,20	Riool	437,99	
Vullis	329,80	Vullis	349,59	
TOTAAL	<u>10 387,30</u>	TOTAAL	<u>11 689,75</u>	12,5%
2022/2023		2023/2024		
<u>BESIGHEDE 3</u>		<u>BESIGHEDE 3</u>		
Belasting (R1 000 000)	1 855,00	Belasting (R1 000 000)	1 855,00	
Basies Water	940,60	Basies Water	1 081,69	
50Kl Water	1 760,00	50Kl Water	2 024,00	
Basies Elektrisiteit	723,00	Basies Elektrisiteit	832,17	
Elektrisiteit 4000 E	10 712,20	Elektrisiteit 4000 E	12 329,74	
Riool	413,20	Riool	437,99	
Vullis	329,80	Vullis	349,59	
TOTAAL	<u>16 733,80</u>	TOTAAL	<u>18 910,19</u>	13,0%

Economic Households

<u>NAMA KHOI MUNISIPALITEIT</u>				
<u>UITEENSETTING VAN REKENING VIR 2023/2024</u>				
2022/2023		2023/2024		
<u>EKONOMIES 1</u>		<u>EKONOMIES 1</u>		
Belasting (R100 000)	114,53	Belasting (R100 000)	114,53	
Basies Water	21,80	Basies Water	25,07	
10Kl Water	281,20	10Kl Water	323,38	
Basies Elektrisiteit	-	Basies Elektrisiteit	-	
Elektrisiteit 300 E	711,00	Elektrisiteit 300 E	818,36	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	<u>1 476,93</u>	TOTAAL	<u>1 650,65</u>	11,8%
2022/2023		2023/2024		
<u>EKONOMIES 2</u>		<u>EKONOMIES 2</u>		
Belasting (R200 000)	249,28	Belasting (R200 000)	249,28	
Basies	21,80	Basies	25,07	
15Kl Water	422,15	15Kl Water	485,48	
Basies Elektrisiteit	332,00	Basies Elektrisiteit	382,13	
Elektrisiteit 700 E	1 739,50	Elektrisiteit 700 E	2 002,16	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	<u>3 113,13</u>	TOTAAL	<u>3 513,43</u>	12,9%
2022/2023		2023/2024		
<u>EKONOMIES 3</u>		<u>EKONOMIES 3</u>		
Belasting (R500 000)	653,53	Belasting (R500 000)	653,53	
Basies Water	21,80	Basies Water	25,07	
30Kl Water	904,20	30Kl Water	1 039,83	
Basies Elektrisiteit	332,00	Basies Elektrisiteit	382,13	
Elektrisiteit 1000 E	2 555,20	Elektrisiteit 1000 E	2 941,04	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	<u>4 815,13</u>	TOTAAL	<u>5 410,90</u>	12,4%

Indigent Households

<u>NAMA KHOI MUNISIPALITEIT</u>				
<u>UITEENSETTING VAN REKENING PER MAAND PER KATEGORIE</u>				
2022/2023		2023/2024		
<u>SUBSIDIE VERBRUIKER 1</u>		<u>SUBSIDIE VERBRUIKER 1</u>		
Belasting (R40 000)	30,31	Belasting (R40 000)	30,31	
Basies Water	-	Basies Water	-	
6Kl Water	168,00	6Kl Water	193,20	
Elektrisiteit (50eenhede)	77,75	Elektrisiteit (50eenhede)	89,41	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	594,15	TOTAAL	651,92	
MIN SUBSIDIE	594,15	MIN SUBSIDIE	651,92	
TOTAAL	30,31	TOTAAL	30,31	0,0%
2022/2023		2023/2024		
<u>SUBSIDIE VERBRUIKER 2</u>		<u>SUBSIDIE VERBRUIKER 2</u>		
Belasting (R50 000)	42,44	Belasting (R50 000)	42,44	
Basies Water		Basies Water	-	
10Kl Water	281,20	10Kl Water	323,38	
Elektrisiteit (100eenhede)	191,95	Elektrisiteit (100eenhede)	220,93	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	821,55	TOTAAL	913,62	
MIN SUBSIDIE	594,15	MIN SUBSIDIE	651,92	
TOTAAL	269,84	TOTAAL	304,14	12,7%
2022/2023		2023/2024		
<u>SUBSIDIE VERBRUIKER 3</u>		<u>SUBSIDIE VERBRUIKER 3</u>		
Belasting (R70 000)	66,70	Belasting (R70 000)	66,70	
Basies Water		Basies Water	-	
15Kl Water	422,70	15Kl Water	486,11	
Elektrisiteit (150eenhede)	305,90	Elektrisiteit (150eenhede)	352,09	
Riool	195,80	Riool	207,55	
Vullis	152,60	Vullis	161,76	
TOTAAL	1 077,00	TOTAAL	1 207,50	
MIN SUBSIDIE	594,15	MIN SUBSIDIE	651,92	
TOTAAL	549,55	TOTAAL	622,28	13,2%

The following Grants are as per the Division of Revenue Bill.

Please note that the municipality drafted the A1-Schedule via the system as indicated above and as a result does not wish to make any manual alterations to the documents, therefore please take note the Municipality also received grants for Library Services as well as EPWP.

			2023/24	2024/25	2025/26
	NC062 Allocations 23-26	Appropriation	(R'000)	(R'000)	(R'000)
Operating grants:	Local Government Financial Management Grant	FMG	3 100	3 100	3 100
	Expanded Public Works Programme Integrated Grant for Municipalities	EPWP	1 103	0	0
	EQUITABLE SHARE	EQS	63 411	68 170	71 952
			67 614	71 270	75 052
Infrastructure grants:	Municipal Infrastructure Grant	MIG	16 599	17 161	17 747
	Integrated National Electrification Programme (Municipal) Grant	INEP	0	3 300	2 200
	Water Services Infrastructure Grant	WSIG	20 000	0	0
			36 599	20 461	19 947
In-kind grants:	Integrated National Electrification Programme (Municipal) Grant	INEP	0	57 500	58 018
			0	57 500	58 018
	Equitable share is broken down in the following				
	Equitable Share Formula	EQS	59 298	63 893	67 505
	Special Support for Councillor Remuneration and Ward Committees	EQS	4 113	4 277	4 447
			63 411	68 170	71 952

All expenditure was kept at the level of inflation as per Circular 124 of the MFMA.

The following percentages were calculated in respect of the total expenditure budget.

Description	Movement in Expenditure 2022-23 to 2025-26				
	Adjusted Budget 2022-23	Movement of Revenue	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Expenditure					
Employee related costs	100 808 695	2 158 159	102 966 854	108 527 063	113 826 464
Remuneration of councillors	7 945 598	1 186 623	6 758 975	7 123 960	7 508 653
Bulk purchases - electricity	90 000 000	48 000 000	138 000 000	144 762 000	151 565 814
Inventory consumed	59 632 762	5 963 275	65 596 037	68 810 243	72 044 325
Debt impairment	-	-	-	-	-
Depreciation and amortisation	77 774 686	3 888 733	81 663 419	85 664 926	89 691 177
Interest	81 000	2 621 525	2 702 525	2 185 000	1 655 000
Contracted services	42 861 265	391 556	42 469 709	43 210 746	44 432 851
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	20 879 058	1 106 591	21 985 649	23 062 945	24 146 903
Operational costs	40 075 003	6 515 362	33 559 641	33 562 378	35 139 811
Losses on disposal of Assets	-	-	-	-	-
Other Losses	7 796 807	623 745	8 420 552	8 833 159	9 248 317
Total Expenditure	447 854 874	54 110 328	504 123 361	525 742 420	549 259 315

The following increase was applied as per directives from Nersa, DWA, and Circular 124

Bulk Electricity – 18.65%

Bloem Water – 8%

Salaries increase – 5.4%

We must be honest in our assessments as well as our requests, it is a well-known fact that the Revenue of the municipality cannot sustain our expenditure. Repair and Maintenance on service delivery items cannot be done as required and the municipality only applies emergency repairs when the needs absolutely requires. Penalties relating to Eskom as well as license fees relating to MSCOA are expenditures that could've been used to address service delivery issues. Payments to other State Department such as SALGA and the Auditor General has also become challenging for the municipality and currently, the municipality has no choice but to enter into payment arrangements.

The municipality will follow the Cost Containment Regulations and will further cut down on expenditures such as Travelling & Subsistence, fuel, printing & stationery, refreshments, and telephone cost.

The municipality must start to take note of the Salary Budget and must consider recommendations as per Circular 124.

Final Capital Budget 2023-24

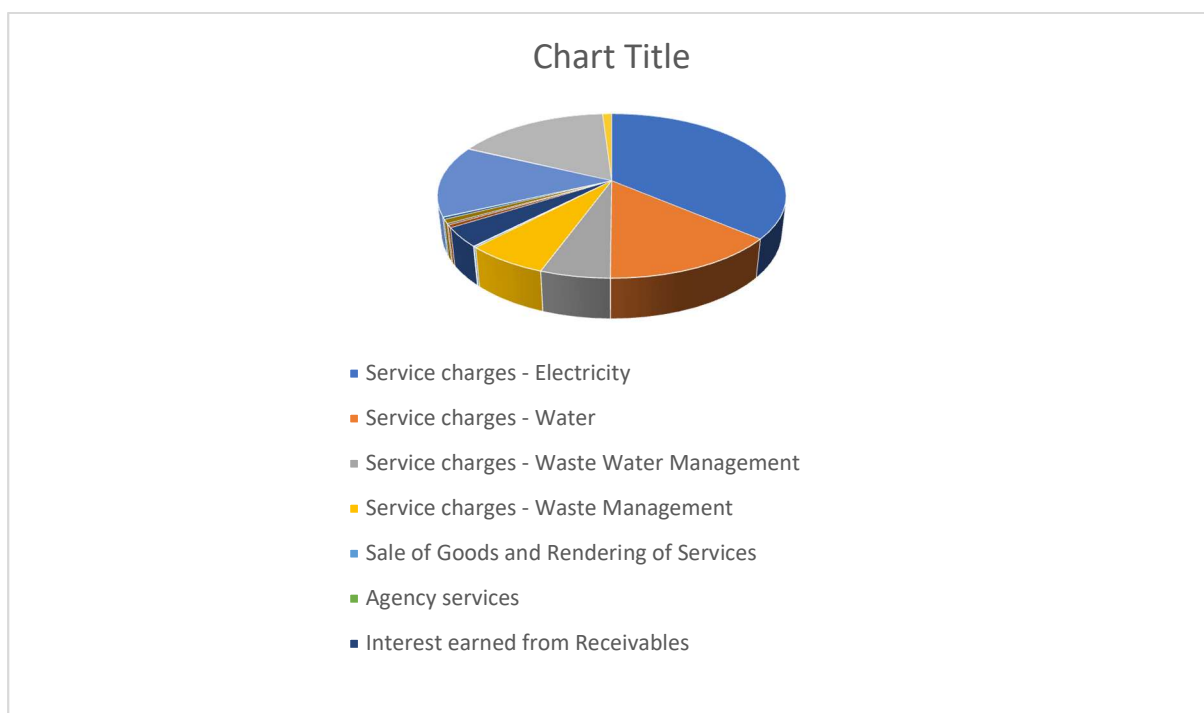
			<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
	NC062 Allocations 23-26	Appreviation	(R'000)	(R'000)	(R'000)
Operating grants:	Local Government Financial Management Grant	FMG	3 100	3 100	3 100
	Expanded Public Works Programme Integrated Grant for Municipalities	EPWP	1 103	0	0
	EQUITABLE SHARE	EQS	63 411	68 170	71 952
			67 614	71 270	75 052
Infrastructure grants:	Municipal Infrastructure Grant	MIG	16 599	17 161	17 747
	Integrated National Electrification Programme (Municipal) Grant	INEP	0	3 300	2 200
	Water Services Infrastructure Grant	WSIG	20 000	0	0
			36 599	20 461	19 947

1.3 OPERATING REVENUE

Table 1 Breakdown of the operating revenue over the medium-term

Description	Movement in Revenue 2022-23 to 2025-26				
	Adjusted Budget 2022-23	Movement of Revenue	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Revenue					
Exchange Revenue					
Service charges - Electricity	129 492 984	19 554 053	149 047 037	156 535 918	164 388 291
Service charges - Water	49 718 036	7 457 706	57 175 742	59 977 354	62 796 290
Service charges - Waste Water Management	21 158 480	1 269 509	22 427 989	23 526 961	24 632 728
Service charges - Waste Management	25 131 782	1 507 907	26 639 689	27 945 033	29 258 450
Sale of Goods and Rendering of Services	751 808	39 847	791 655	830 445	869 477
Agency services	379 703	20 124	399 827	419 418	439 131
Interest	-	-	-	-	-
Interest earned from Receivables	14 570 092	772 215	15 342 307	16 094 080	16 850 501
Interest earned from Current and Non Current Assets	1 979 767	104 928	2 084 695	2 186 845	2 289 627
Dividends	-	-	-	-	-
Rent on Land	1 134 331	60 119	1 194 450	1 252 978	1 311 868
Rental from Fixed Assets	3 077 172	163 090	3 240 262	3 399 035	3 558 788
Licence and permits	1 506 520	79 846	1 586 366	1 662 918	1 741 076
Operational Revenue	322 789	17 108	339 897	356 552	373 310
Non-Exchange Revenue					
Property rates	55 048 611	2 379 100	57 427 711	60 241 670	63 073 031
Surcharges and Taxes	-	-	-	-	-
Fines, penalties and forfeits	529 525	45 329	574 854	603 022	631 365
Licences or permits	-	-	-	-	-
Transfer and subsidies - Operational	64 422 000	4 757 000	69 179 000	71 270 000	75 052 000
Interest	3 976 043	210 730	4 186 773	4 391 925	4 598 345
Fuel Levy	-	-	-	-	-
Operational Revenue	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-
Other Gains	-	-	-	-	-
Discontinued Operations	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	373 199 643	38 438 611	411 638 254	430 694 154	451 864 278

The following graph is a breakdown of the operational revenue per main category for the 2023-24 financial year.



Revenue excluding capital amounts to R411 638 254 while expenditure amounts to R504 123 361 including cash items that are against the Adjustment Budget 2022-23 of Revenue R373 199 643 and Expenditure of R447 854 874, the huge increase are as results of illustrating the actual bulk service and also the impact of implementing cost-reflective tariffs.

Property Rates, services charges relating to electricity, water, sanitation, and refuse removal constitute the biggest component of the revenue basket of the municipality with electricity revenue contributing 36%.

Operational grants and subsidies contribute 17% of the municipality's revenue and all other revenue excluding service charges and property rates only contributes 7% of the municipality's revenue.

Equitable Share has raised lots of questions in the last couple of years, at this stage it illustrates an unconditional grant, however, at this stage municipalities are using it to address the need of indigents as well as covering for the losses not covered by services such as electricity and water.

Equitable Share		
Description		Amount
Equitable Share		63 411 000
Total Indigents		51 100 511
Electricity	10 220 626	
Water	13 983 428	
Sanitation	11 884 748	
Refuse Removal	15 011 709	
Equitable Share for Councillors		6 008 826
Equitable Share left to cover other services		6 301 663

			<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
	NC062 Allocations 23-26	Appreviation	(R'000)	(R'000)	(R'000)
Operating grants:	Local Government Financial Management Grant	FMG	3 100	3 100	3 100
	Expanded Public Works Programme Integrated Grant for Municipalities	EPWP	1 103	0	0
	EQUITABLE SHARE	EQS	63 411	68 170	71 952
			67 614	71 270	75 052
Infrastructure grants:	Municipal Infrastructure Grant	MIG	16 599	17 161	17 747
	Integrated National Electrification Programme (Municipal) Grant	INEP	0	3 300	2 200
	Water Services Infrastructure Grant	WSIG	20 000	0	0
			36 599	20 461	19 947
In-kind grants:	Integrated National Electrification Programme (Municipal) Grant	INEP	0	57 500	58 018
			0	57 500	58 018
	Equitable share is broken down in the following				
	Equitable Share Formula	EQS	59 298	63 893	67 505
	Special Support for Councillor Remuneration and Ward Committees	EQS	4 113	4 277	4 447
			63 411	68 170	71 952

1.4 OPERATING EXPENDITURE

The operating expenditure budget increased to R504 123 361 (representing an increase (of R54 110 328) in 2023/24 from 2022-23 Adjusted Budget, increases are based on Circular 123 as well as tariff increases in line with NERSA.

Movement in Expenditure 2022-23 to 2025-26					
Description	Adjusted Budget 2022-23	Movement of Revenue	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Expenditure					
Employee related costs	100 808 695	2 158 159	102 966 854	108 527 063	113 826 464
Remuneration of councillors	7 945 598	1 186 623	6 758 975	7 123 960	7 508 653
Bulk purchases - electricity	90 000 000	48 000 000	138 000 000	144 762 000	151 565 814
Inventory consumed	59 632 762	5 963 275	65 596 037	68 810 243	72 044 325
Debt impairment	-	-	-	-	-
Depreciation and amortisation	77 774 686	3 888 733	81 663 419	85 664 926	89 691 177
Interest	81 000	2 621 525	2 702 525	2 185 000	1 655 000
Contracted services	42 861 265	391 556	42 469 709	43 210 746	44 432 851
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	20 879 058	1 106 591	21 985 649	23 062 945	24 146 903
Operational costs	40 075 003	6 515 362	33 559 641	33 562 378	35 139 811
Losses on disposal of Assets	-	-	-	-	-
Other Losses	7 796 807	623 745	8 420 552	8 833 159	9 248 317
Total Expenditure	447 854 874	54 110 328	504 123 361	525 742 420	549 259 315

Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

Employee Related Cost

Personnel cost increased by (R2.1mil) based on the 2022-23 adjustment budget of R100.8 million to R102.9 million in 2023/24. This expenditure category constitutes 20% of the operating expenditure budget.

Other Expenditure

General expenditure decreased from R40 million in 2022-23 to R33.5 million in the 2023/24 budget year; expenditure decrease has been based on some items not appropriately budgeted for, certain day-to-day operations might be hampered in the financial year but the municipality is driven to introduce more cost efficient measures to deliver the same services at a lower cost.

Bulk purchases

Bulk purchases (electricity) increase by (R48 million) from the 2022/23 budget to the proposed amount of R138 million for the 2023-24 budget year. It must be noted that the amount in the adjustment budget does not constitute the full amount of bulk purchases and during the drafting of the budget the actual monthly invoices were used to calculate the amount for the final budget.

Inventory Consumed water included

Water Inventory increased by (R4 million) from the 2022/23 adjustment budget to the proposed amount of R44,4 million for the 2023-24 budget year. It must be noted that the amount in the adjustment budget does not constitute the full amount of bulk purchases and during the drafting of the budget the actual monthly invoices were used to calculate the amount for the final budget.

Interest on External Borrowing

The municipality made provision for the proposed loan.

Depreciation & asset impairment

Link to the Assets of the and might increase or decrease depending on the acquisition of new assets.

Debt Impairment

Debt impairment will be based on the collection rate the municipality adopt in the Draft budget.

Contracted Services

Relates to repair and maintenance and necessary increases were implemented to address service delivery issues

1.5 CAPITAL BUDGET

			<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
	<u>NC062 Allocations 23-26</u>	<u>Appropriation</u>	<u>(R'000)</u>	<u>(R'000)</u>	<u>(R'000)</u>
Infrastructure grants:	Municipal Infrastructure Grant	MIG	16 599	17 161	17 747
	Integrated National Electrification Programme (Municipal) Grant	INEP	0	3 300	2 200
	Water Services Infrastructure Grant	WSIG	20 000	0	0
			36 599	20 461	19 947

SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2023/2024 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	51 322	49 647	51 699	55 529	55 049	55 049	55 049	57 428	60 242	63 073
Service charges	141 364	148 522	168 251	225 384	225 501	225 501	271 915	255 290	267 985	281 076
Investment revenue	2 008	1 602	1 330	1 363	1 980	1 980	1 980	2 085	2 187	2 290
Transfer and subsidies - Operational	52 663	63 982	58 434	64 422	64 422	64 422	64 422	69 179	71 270	75 052
Other own revenue	16 723	17 433	21 367	18 779	26 248	26 248	26 248	27 656	29 010	30 374
Total Revenue (excluding capital transfers and contributions)	264 078	281 186	301 081	365 477	373 200	373 200	419 613	411 638	430 694	451 864
Employee costs	96 451	98 930	101 158	110 697	100 809	100 809	100 809	102 967	108 527	113 826
Remuneration of councillors	6 209	6 145	6 708	6 759	7 946	7 946	7 946	6 759	7 124	7 509
Depreciation and amortisation	56 749	65 969	77 775	41 401	77 775	77 775	77 775	81 663	85 665	89 691
Finance charges	16 573	12 760	16 726	1 964	81	81	81	2 703	2 185	1 655
Inventory consumed and bulk purchases	131 393	134 929	144 321	148 200	149 633	149 633	149 633	203 596	213 572	223 610
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	77 848	74 472	43 648	107 118	111 612	111 612	111 612	106 436	108 669	112 968
Total Expenditure	385 223	393 204	390 336	416 138	447 855	447 855	447 855	504 123	525 742	549 259
Surplus/(Deficit)	(121 145)	(112 018)	(89 255)	(50 662)	(74 655)	(74 655)	(28 242)	(92 485)	(95 048)	(97 395)
Transfers and subsidies - capital (monetary allocations)	14 425	29 034	14 745	41 070	41 070	41 070	41 070	36 599	20 461	19 947
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(106 720)	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(106 720)	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Capital expenditure & funds sources										
Capital expenditure	10 479	-	-	71 420	71 812	71 812	71 812	55 899	20 461	19 947
Transfers recognised - capital	10 386	-	-	41 070	41 070	41 070	41 070	36 599	20 461	19 947
Borrowing	-	-	-	25 000	25 000	25 000	25 000	-	-	-
Internally generated funds	156	-	-	5 350	5 742	5 742	5 742	19 300	-	-
Total sources of capital funds	10 541	-	-	71 420	71 812	71 812	71 812	55 899	20 461	19 947
Financial position										
Total current assets	98 477	93 381	122 802	66 218	85 606	85 606	85 606	119 199	109 815	102 111
Total non current assets	1 070 715	1 015 696	837 741	1 044 286	831 412	831 412	831 412	811 611	746 407	676 663
Total current liabilities	394 559	418 812	454 099	418 880	455 162	455 162	455 162	455 162	455 162	455 162
Total non current liabilities	146 391	141 713	163 253	162 983	162 191	162 191	162 191	162 191	162 191	162 191
Community wealth/Equity	739 742	635 795	444 567	543 326	335 758	335 758	335 758	313 457	238 870	161 422
Cash flows										
Net cash from (used) operating	350 480	598 288	159 474	17 201	22 468	22 503	22 503	36 654	22 488	24 190
Net cash from (used) investing	-	-	-	-	-	-	-	(55 899)	(20 461)	(19 947)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	380 379	630 978	191 945	49 681	46 985	47 020	47 020	5 272	7 299	11 541
Cash backing/surplus reconciliation										
Cash and investments available	844 167	891 362	799 732	893 228	757 128	757 128	757 128	748 499	678 353	605 555
Application of cash and investments	128 736	143 198	356 188	277 127	328 855	343 852	348 905	319 382	321 978	324 732
Balance - surplus (shortfall)	715 430	748 164	443 544	616 101	428 273	413 276	408 223	429 117	356 375	280 823
Asset management										
Asset register summary (WDV)	1 074 925	1 013 640	845 666	1 036 287	837 710	837 710	817 909	752 705	682 961	-
Depreciation	56 749	65 969	77 775	41 401	77 775	77 775	81 663	85 665	89 691	-
Renewal and Upgrading of Existing Assets	4 280	-	-	25 000	25 000	25 000	20 000	3 300	2 200	-
Repairs and Maintenance	9 399	7 750	9 061	32 899	33 461	33 461	35 648	37 394	39 152	-
Free services										
Cost of Free Basic Services provided	19 426	21 912	24 312	46 413	46 413	46 413	51 101	53 419	55 434	-
Revenue cost of free services provided	-	-	-	-	-	-	4 050	4 248	4 448	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Referring again to the engagement with Treasury whereby the budget was cut as per their recommendations, Liabilities for Nama Khoi Municipality as it is well known exceed R400 million at this stage, however, Treasury requires the municipality to table funded budget, and one of the methods to ensure the budget can become funded is to break up liabilities into different years.

Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by the council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position, and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
Capital expenditure is balanced by capital funding sources, of which
Transfers recognized are reflected on the Financial Performance Budget
Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount incorporated in the Net cash from investing in the Cash Flow remains, and is improving indicating that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years, the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long-term period.

Contrary to the statement above it must be noted that the municipality has had several meetings with the biggest Creditors to address outstanding issues that hamper the municipality ability to deliver services, high tariff charges to the municipality results in the municipality charging high tariffs to the community who cannot afford it and it results in debtors outstanding. The municipality has revised the current financial recovery plan to be more specific to address issues.

1.6 BUDGET RESOLUTIONS

Council Resolutions

To be added as an attachment

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

The Final budget of the municipality for the financial year 2023/24 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on a page;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management, and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A6

Budgeted Cash Flows as contained in Table A7

Cash-backed reserves and accumulated surplus reconciliation as contained in Table A8

Asset management as contained in Table A9

Basic service delivery measurement as contained in Table A10

This illustrates a generic explanation of unfunded budgets by Treasury. It will be updated with the Draft Budget.

Trade and other payables are not increased the correct amounts outstanding for creditors were just indicated, please see SA3 for further details, please these figures will further increase towards the Draft Budget.

The Council of Nama Khoi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) revised and adopts with effect from 1 July 2023

1.7. Final Budget Tables

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
Governance and administration		118 474	127 024	125 973	135 655	142 244	142 244	150 602	158 323	166 196
Executive and council		1 590	1 637	1 826	1 880	1 880	1 880	1 806	737	772
Finance and administration		116 884	125 387	124 147	133 775	140 364	140 364	148 796	157 585	165 424
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 509	3 077	2 519	3 012	3 240	3 240	3 397	1 921	2 012
Community and social services		2 440	2 269	2 519	2 949	3 122	3 122	3 273	1 792	1 876
Sport and recreation		69	8	(1)	62	117	117	124	130	136
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	800	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 539	1 888	2 093	1 088	1 807	1 807	1 902	1 996	2 090
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 539	1 888	2 093	1 088	1 807	1 807	1 902	1 996	2 090
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		155 870	178 167	185 096	266 630	266 747	266 747	292 092	288 659	301 245
Energy sources		84 963	91 229	105 039	134 681	134 681	134 681	149 263	160 062	166 825
Water management		36 632	47 412	48 151	49 718	49 706	49 706	57 163	59 964	62 782
Waste water management		20 743	26 078	17 772	57 168	57 228	57 228	59 027	40 688	42 380
Waste management		13 532	13 448	14 133	25 062	25 132	25 132	26 640	27 945	29 258
Other	4	111	64	145	162	232	232	244	256	268
Total Revenue - Functional	2	278 503	310 220	315 826	406 547	414 270	414 270	448 237	451 155	471 811
Expenditure - Functional										
Governance and administration		153 622	136 688	108 972	114 246	121 685	121 685	116 630	120 630	125 265
Executive and council		20 184	19 701	19 323	20 944	23 991	23 991	22 536	22 574	23 770
Finance and administration		132 258	115 902	88 556	91 271	96 416	96 416	92 747	96 637	99 999
Internal audit		1 179	1 085	1 093	2 030	1 278	1 278	1 347	1 419	1 495
Community and public safety		12 373	14 379	22 259	18 019	23 560	23 560	24 668	24 282	25 492
Community and social services		5 348	4 943	5 694	8 611	6 557	6 557	7 247	5 979	6 287
Sport and recreation		4 040	6 537	12 241	6 013	13 645	13 645	14 098	14 807	15 530
Public safety		2 985	2 899	3 199	3 394	3 358	3 358	3 323	3 496	3 674
Housing		-	-	1 125	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22 643	30 888	22 634	26 332	21 478	21 478	23 396	24 620	25 892
Planning and development		2 018	10 434	4 395	2 045	1 574	1 574	1 629	1 716	1 808
Road transport		20 625	20 454	18 239	24 287	19 904	19 904	21 767	22 904	24 084
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		200 388	209 675	236 471	257 542	281 131	281 131	339 430	356 211	372 612
Energy sources		100 521	107 884	125 765	131 466	131 188	131 188	180 888	189 786	198 757
Water management		58 845	57 720	60 073	79 998	82 700	82 700	89 022	93 422	97 308
Waste water management		15 250	16 129	16 425	27 344	26 120	26 120	27 219	28 591	29 990
Waste management		25 772	27 942	34 208	18 734	41 123	41 123	42 301	44 412	46 557
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	389 026	391 631	390 336	416 138	447 855	447 855	504 123	525 742	549 259
Surplus/(Deficit) for the year		(110 523)	(81 411)	(74 510)	(9 592)	(33 585)	(33 585)	(55 886)	(74 587)	(77 448)

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	84 893	90 753	103 761	#####	129 493	129 493	138 373	149 047	156 536	164 388
Service charges - Water	2	31 408	32 533	37 839	49 718	49 718	49 718	61 878	57 176	59 977	62 796
Service charges - Waste Water Management	2	11 531	11 797	12 527	21 098	21 158	21 158	32 371	22 428	23 527	24 633
Service charges - Waste Management	2	13 532	13 440	14 125	25 062	25 132	25 132	39 294	26 640	27 945	29 258
Sale of Goods and Rendering of Services		652	610	658	642	752	752	752	792	830	869
Agency services		226	398	379	174	380	380	380	400	419	439
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 474	8 867	10 681	9 565	14 570	14 570	14 570	15 342	16 094	16 851
Interest earned from Current and Non Current Assets		2 008	1 602	1 330	1 363	1 980	1 980	1 980	2 085	2 187	2 290
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		976	1 000	987	1 134	1 134	1 134	1 134	1 194	1 253	1 312
Rental from Fixed Assets		3 300	2 803	2 546	3 014	3 077	3 077	3 077	3 240	3 399	3 559
Licence and permits		1 125	1 276	1 334	1 135	1 507	1 507	1 507	1 586	1 663	1 741
Operational Revenue		227	241	1 528	304	323	323	323	340	357	373
Non-Exchange Revenue											
Property rates	2	51 322	49 647	51 699	55 529	55 049	55 049	55 049	57 428	60 242	63 073
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		435	528	770	334	530	530	530	575	603	631
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		52 663	63 982	58 434	64 422	64 422	64 422	64 422	69 179	71 270	75 052
Interest		2 380	2 149	2 523	2 476	3 976	3 976	3 976	4 187	4 392	4 598
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(1 512)	-	-	-	-	-	-	-	-	-
Other Gains		(560)	(438)	(39)	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		264 078	281 186	301 081	#####	373 200	373 200	419 613	411 638	430 694	451 864
Expenditure											
Employee related costs	2	96 451	98 930	101 158	#####	100 809	100 809	100 809	102 967	108 527	113 826
Remuneration of councillors		6 209	6 145	6 708	6 759	7 946	7 946	7 946	6 759	7 124	7 509
Bulk purchases - electricity	2	80 069	85 868	104 477	90 000	90 000	90 000	90 000	138 000	144 762	151 566
Inventory consumed	8	51 325	49 061	39 844	58 200	59 633	59 633	59 633	65 596	68 810	72 044
Debt impairment	3	41 430	31 979	(6 936)	-	-	-	-	-	-	-
Depreciation and amortisation		56 749	65 969	77 775	41 401	77 775	77 775	77 775	81 663	85 665	89 691
Interest		16 573	12 760	16 726	1 964	81	81	81	2 703	2 185	1 655
Contracted services		14 781	14 057	18 142	42 298	42 861	42 861	42 861	42 470	43 211	44 433
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	20 879	20 879	20 879	20 879	21 986	23 063	24 147
Operational costs		21 070	19 396	21 340	31 145	40 075	40 075	40 075	33 560	33 562	35 140
Losses on disposal of Assets		565	9 040	2 806	-	-	-	-	-	-	-
Other Losses		2	-	8 296	12 797	7 797	7 797	7 797	8 421	8 833	9 248
Total Expenditure		385 223	393 204	390 336	#####	447 855	447 855	447 855	504 123	525 742	549 259
Surplus/(Deficit)		#####	#####	(89 255)	#####	(74 655)	(74 655)	(28 242)	(92 485)	(95 048)	(97 395)
Transfers and subsidies - capital (monetary)	6	14 425	29 034	14 745	41 070	41 070	41 070	41 070	36 599	20 461	19 947
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		#####	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		#####	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		#####	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	#####	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote	1										
Multi-year expenditure - to be appropriated	2										
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)											
Vote 9 - MUNICIPAL MANAGER (21: CS)											
Vote 10 - CORPORATE SERVICES (23: CS)											
Vote 11 - COMMUNITY SERVICES; COMM DEV (26: CS)											
Vote 12 - INFRASTRUCTURE.ENG AND TECHNICAL (28)											
Vote 6 - COMMUNITY SERVICES; PUBLSAFETY (17: IE)											
Vote 7 - INFRASTRUCTURE.ENG AND TECHNICAL (18)											
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)											
Vote 9 - MUNICIPAL MANAGER (21: CS)											
Vote 10 - CORPORATE SERVICES (23: CS)											
Vote 11 - COMMUNITY SERVICES; COMM DEV (26: CS)											
Vote 12 - INFRASTRUCTURE.ENG AND TECHNICAL (28)											
Vote 13 - 0											
Vote 14 - 0											
Vote 15 - 0											
Capital multi-year expenditure sub-total	7										
Single-year expenditure to be appropriated	2										
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)					25 000	25 000	25 000	25 000	17 100		
Vote 9 - MUNICIPAL MANAGER (21: CS)		(62)			270	1 312	1 312	1 312			
Vote 10 - CORPORATE SERVICES (23: CS)		140									
Vote 11 - COMMUNITY SERVICES; COMM DEV (26: CS)		122			1 000						
Vote 12 - INFRASTRUCTURE.ENG AND TECHNICAL (28)		10 482			45 150	45 500	45 500	45 500	38 799	20 461	19 947
Vote 6 - COMMUNITY SERVICES; PUBLSAFETY (17: IE)											
Vote 7 - INFRASTRUCTURE.ENG AND TECHNICAL (18)											
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)											
Vote 9 - MUNICIPAL MANAGER (21: CS)											
Vote 10 - CORPORATE SERVICES (23: CS)											
Vote 11 - COMMUNITY SERVICES; COMM DEV (26: CS)											
Vote 12 - INFRASTRUCTURE.ENG AND TECHNICAL (28)											
Vote 13 - 0											
Vote 14 - 0											
Vote 15 - 0											
Capital single-year expenditure sub-total		10 682			71 420	71 812	71 812	71 812	55 899	20 461	19 947
Total Capital Expenditure - Vote		10 682			71 420	71 812	71 812	71 812	55 899	20 461	19 947
Capital Expenditure - Functional											
Governance and administration					25 000	25 000	25 000	25 000	17 100		
Executive and council					25 000	25 000	25 000	25 000	17 100		
Finance and administration											
Internal audit											
Community and public safety		122									
Community and social services											
Sport and recreation											
Public safety											
Housing		122									
Health											
Economic and environmental services		4 308			350	1 392	1 392	1 392			
Planning and development		(62)			270	1 312	1 312	1 312			
Road transport		4 370			80	80	80	80			
Environmental protection											
Trading services		6 049			46 070	45 420	45 420	45 420	38 799	20 461	19 947
Energy sources		5 365			7 000	7 350	7 350	7 350	1 600	3 300	2 200
Water management		7 146			6 070	7 161	7 161	7 161	600		
Waste water management		(6 461)			32 000	30 909	30 909	30 909	36 599	17 161	17 747
Waste management					1 000						
Other											
Total Capital Expenditure - Functional	3	10 479			71 420	71 812	71 812	71 812	55 899	20 461	19 947
Funded by:											
National Government		10 386			41 070	41 070	41 070	41 070	36 599	20 461	19 947
Provincial Government											
District Municipality											
Transfers and subsidies - capital (in-kind)											
Transfers recognised - capital	4	10 386			41 070	41 070	41 070	41 070	36 599	20 461	19 947
Borrowing	6				25 000	25 000	25 000	25 000			
Internally generated funds		156			5 350	5 742	5 742	5 742	19 300		
Total Capital Funding	7	10 541			71 420	71 812	71 812	71 812	55 899	20 461	19 947

NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		42 478	32 480	24 517	403	(22 847)	(22 847)	(22 847)	5 272	7 299	11 541
Trade and other receivables from exchange transactions	1	29 941	39 364	71 958	44 708	82 682	82 682	82 682	65 735	58 766	51 470
Receivables from non-exchange transactions	1	2 542	814	1 207	384	457	457	457	31 297	35 689	40 288
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventry	2	(2 646)	(2 644)	2 577	(2 644)	2 577	2 577	2 577	(5 844)	(14 677)	(23 925)
VAT		26 216	23 004	23 256	23 004	23 256	23 256	23 256	23 256	23 256	23 256
Other current assets		(55)	363	(712)	363	(518)	(518)	(518)	(518)	(518)	(518)
Total current assets		98 477	93 381	122 802	66 218	85 606	85 606	85 606	119 199	109 815	102 111
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		301 629	199 719	138 836 266.00	199 719	138 836	138 836	138 836	138 836	138 836	138 836
Property, plant and equipment	3	771 747	819 517	703 257	848 117	697 293	697 293	697 293	677 492	612 288	542 544
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484
Intangible assets		65	81	96	71	96	96	96	96	96	96
Trade and other receivables from exchange transactions		(5 061)	(6 214)	(7 296)	(6 214)	(7 662)	(7 662)	(7 662)	(7 662)	(7 662)	(7 662)
Non-current receivables from non-exchange transactions		851	1 109	1 364	1 109	1 364	1 364	1 364	1 364	1 364	1 364
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		1 070 715	1 015 696	837 741	1 044 286	831 412	831 412	831 412	811 611	746 407	676 663
TOTAL ASSETS		1 169 192	1 109 077	960 543	1 110 504	917 018	917 018	917 018	930 810	856 222	778 774
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		3 502	2 878	(374)	3 433	466	466	466	466	466	466
Consumer deposits		3 115	3 331	3 570	3 331	3 570	3 570	3 570	3 570	3 570	3 570
Trade and other payables from exchange transactions	4	346 082	374 908	414 490	374 908	414 490	414 490	414 490	414 490	414 490	414 490
Trade and other payables from non-exchange transactions	5	24 150	25 740	18 701	25 740	18 701	18 701	18 701	18 701	18 701	18 701
Provision		16 976	18 310	17 222	17 823	17 444	17 444	17 444	17 444	17 444	17 444
VAT		733	(6 355)	491	(6 355)	491	491	491	491	491	491
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		394 559	418 812	454 099	418 880	455 162	455 162	455 162	455 162	455 162	455 162
Non current liabilities											
Financial liabilities	6	-	-	1 545	20 783	704	704	704	704	704	704
Provision	7	146 391	141 713	161 709	142 200	161 487	161 487	161 487	161 487	161 487	161 487
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		146 391	141 713	163 253	162 983	162 191	162 191	162 191	162 191	162 191	162 191
TOTAL LIABILITIES		540 950	560 525	617 353	581 863	617 353	617 353	617 353	617 353	617 353	617 353
NET ASSETS		628 242	548 552	343 190	528 641	299 665	299 665	299 665	313 457	238 870	161 422
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	739 742	635 606	444 337	543 137	335 528	335 528	335 528	313 227	238 640	161 191
Reserves and funds	9	-	189	230	189	230	230	230	230	230	230
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	739 742	635 795	444 567	543 326	335 758	335 758	335 758	313 457	238 870	161 422

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		167	100	15 234	49 893	-	49 460	49 460	61 477	64 490	67 521
Service charges		350 759	560 969	189 661	237 298	-	242 415	242 415	306 391	321 404	336 510
Other revenue		13	1 306	5 438	7 113	363 634	8 074	8 074	7 876	8 261	8 649
Transfers and Subsidies - Operational	1	-	35 912	39 854	22 650	-	22 650	22 650	14 029	15 603	15 170
Transfers and Subsidies - Capital	1	-	-	-	41 070	-	41 070	41 070	36 599	20 461	19 947
Interest		-	-	-	-	-	-	-	2 065	2 187	2 290
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(459)	-	(90 338)	(338 859)	(341 085)	(341 085)	(341 085)	(389 100)	(405 733)	(424 242)
Finance charges		-	-	(375)	(1 964)	(81)	(81)	(81)	(2 703)	(2 185)	(1 655)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		350 480	598 288	159 474	17 201	22 468	22 503	22 503	36 654	22 488	24 190
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	-	-	-	-	(55 899)	(20 461)	(19 947)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(55 899)	(20 461)	(19 947)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	25 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		350 480	598 288	159 474	17 201	22 468	22 503	22 503	(19 245)	2 027	4 243
Cash/cash equivalents at the year begin:	2	29 898	32 690	32 471	32 480	24 517	24 517	24 517	24 517	5 272	7 299
Cash/cash equivalents at the year end:	2	380 378	630 978	191 945	49 681	46 985	47 020	47 020	5 272	7 299	11 541

It must be noted that the Cash Flow statement does not reflect the corrected budgeted cash equivalents at year-end, this is a result of some expenditure and capital expenditures not reflecting on the cash flow budget.

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	380378671	630977558	191944522	49681007	46984566	47020095	47020095	5272169	7298928	11541442
Other current investments > 90 days		-307959523	-559133010	-95469479	-4570278	12849939	12814410	12814410	65735084	58766219	51469817
Investments - Property, plant and equipment	1	771747387	819517207	703256552	848117321	697293489	697293489	697293489	677492131	612288205	542544028
Cash and investments available:		844166535	891361755	799731595	893228050	757127994	757127994	757127994	748499384	678353352	605555287
Application of cash and investments											
Trade payables from Non-exchange transactions: Other	0	0	0	0	0	0	0	0	0	0	0
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	128736094	143197656	356187888	277126654	328854890	343851890	348904890	319381890	321977890	324731890
Other provisions											
Long term investments committed	4	0	0	0	0	0	0	0	0	0	0
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		128736094	143197656	356187888	277126654	328854890	343851890	348904890	319381890	321977890	324731890
Surplus(shortfall)		715430441	748164099	443543707	616101396	428273104	413276104	408223104	429117494	356375462	280823397

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	217346000	231710000	58302000	97781000	85635000	70638000	65585000	95108000	92512000	89758000
Creditors due	346082094	374907656	414489888	374907654	414489890	414489890	414489890	414489890	414489890	414489890
Total	-128736094	-143197656	-356187888	-277126654	-328854890	-343851890	-348904890	-319381890	-321977890	-324731890

Debtors collection assumptions

Balance outstanding - debtors	301525033	197888877	142619353	197459335	141869458	141869458	141869458	164289634	159848400	155198428
Estimate of debtors collection rate	0.720821247	1.170909151	0.408795422	0.4951953	0.603620561	0.497906262	0.462289348	0.578905828	0.578746343	0.578344706

Table A8 is used to check if the budget has a shortfall or a surplus after taking into account both the cash flow and the statement of financial position. It compares the debtor's vs creditors for the working capital calculation; however, it compares 30 days debtor's outstanding vs the full amount for creditors outstanding, and therefore not including all debtors

The municipality has revised its current financial recovery plan, however payback plans are not included, reason being that the municipality are in dispute with Sedibeng and are in the litigation process with ESKOM. Both plans on how to resolve the matters has been included in the financial recovery plan.

NC062 Nama Khoi - Table A9 Asset Management

R thousand	Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	CAPITAL EXPENDITURE										
	Total New Assets	1	6 401	-	-	46 420	46 812	46 812	35 899	17 161	17 747
	<i>Roads Infrastructure</i>		4 370	-	-	-	-	-	-	-	-
	<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Electrical Infrastructure</i>		5 365	-	-	2 000	2 350	2 350	1 600	-	-
	<i>Water Supply Infrastructure</i>		2 866	-	-	6 070	7 161	7 161	600	-	-
	<i>Sanitation Infrastructure</i>		(6 461)	-	-	12 000	10 909	10 909	16 599	17 161	17 747
	<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	270	-	-	-	-	-
	Infrastructure		6 139	-	-	20 340	20 420	20 420	18 799	17 161	17 747
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		122	-	-	-	-	-	-	-	-
	Other Assets		722	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	270	270	-	-	-
	Furniture and Office Equipment		-	-	-	78	1 042	1 042	-	-	-
	Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
	Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Renewal of Existing Assets	2	113	-	-	-	-	-	-	-	-
	<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Water Supply Infrastructure</i>		113	-	-	-	-	-	-	-	-
	<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
	Infrastructure		713	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Upgrading of Existing Assets	6	4 168	-	-	25 000	25 000	25 000	20 000	3 300	2 200
	<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Electrical Infrastructure</i>		-	-	-	5 000	5 000	5 000	-	3 300	2 200
	<i>Water Supply Infrastructure</i>		4 168	-	-	-	-	-	-	-	-
	<i>Sanitation Infrastructure</i>		-	-	-	20 000	20 000	20 000	20 000	-	-
	<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
	Infrastructure		4 168	-	-	25 000	25 000	25 000	20 000	3 300	2 200
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	Total Capital Expenditure	4	10 682	-	-	71 420	71 812	71 812	55 899	20 461	19 947
	<i>Roads Infrastructure</i>		4 370	-	-	-	-	-	-	-	-
	<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Electrical Infrastructure</i>		5 365	-	-	7 000	7 350	7 350	1 600	3 300	2 200
	<i>Water Supply Infrastructure</i>		7 146	-	-	6 070	7 161	7 161	600	-	-
	<i>Sanitation Infrastructure</i>		(6 461)	-	-	32 000	30 909	30 909	36 599	17 161	17 747
	<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	270	-	-	-	-	-
	Infrastructure		10 420	-	-	45 340	45 420	45 420	38 799	20 461	19 947
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		122	-	-	-	-	-	-	-	-
	Other Assets		722	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	270	270	-	-	-
	Furniture and Office Equipment		-	-	-	78	1 042	1 042	-	-	-
	Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
	Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-							

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 074 925	1 013 640	845 666	1 036 287	837 710	837 710	817 909	752 705	682 961
Roads Infrastructure		(4 338)	112 046	112 393	103 355	107 385	107 385	107 134	101 618	95 842
Storm water Infrastructure		-	2 402	1 237	3 787	1 237	1 237	1 237	1 237	1 237
Electrical Infrastructure		614 725	170 082	161 742	160 026	159 518	159 518	153 290	146 045	137 205
Water Supply Infrastructure		926	91 368	78 228	90 232	71 368	71 368	64 106	48 663	32 493
Sanitation Infrastructure		(12 842)	138 710	134 471	156 985	158 093	158 093	163 419	172 554	181 897
Solid Waste Infrastructure		24 788	68 872	50 127	187 196	(31 885)	(31 885)	(33 151)	(61 042)	(90 243)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	3 716	3 677	4 004	3 677	3 677	3 677	3 677	3 677
Infrastructure		623 258	587 196	541 874	705 585	469 393	469 393	459 712	412 752	362 109
Community Assets		17 577	49 447	40 228	46 935	31 038	31 038	30 579	20 457	9 859
Heritage Assets		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484
Investment properties		301 629	199 719	138 836	199 719	138 836	138 836	138 836	138 836	138 836
Other Assets		114 229	41 325	40 402	40 222	36 850	36 850	36 673	32 760	28 664
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		65	81	96	71	96	96	96	96	96
Computer Equipment		(269)	975	943	1 030	962	962	680	404	115
Furniture and Office Equipment		120	435	1 406	(169)	2 363	2 363	1 317	1 224	1 127
Machinery and Equipment		192	310	118	1 110	198	198	118	118	118
Transport Assets		8 723	2 519	1 262	26 127	22 775	22 775	14 700	10 859	6 837
Land		7 918	130 148	79 016	14 172	133 714	133 714	133 714	133 714	133 714
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 074 925	1 013 640	845 666	1 036 287	837 710	837 710	817 909	752 705	682 961
EXPENDITURE OTHER ITEMS		66 148	73 718	86 836	74 300	111 236	111 236	117 311	123 059	128 843
Depreciation	7	56 749	65 969	77 775	41 401	77 775	77 775	81 663	85 665	89 691
Repairs and Maintenance by Asset Class	3	9 399	7 750	9 061	32 899	33 461	33 461	35 648	37 394	39 152
Roads Infrastructure		615	793	613	1 862	1 862	1 862	2 043	2 143	2 244
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 829	3 596	4 296	13 469	14 304	14 304	15 100	15 840	16 584
Water Supply Infrastructure		1 402	1 124	1 604	8 463	8 368	8 368	8 949	9 388	9 829
Sanitation Infrastructure		454	331	357	4 749	4 752	4 752	5 122	5 373	5 625
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		6 299	5 844	6 871	28 543	29 286	29 286	31 214	32 744	34 283
Community Facilities		267	115	199	1 050	1 050	1 050	1 120	1 175	1 230
Sport and Recreation Facilities		135	49	59	400	400	400	438	460	481
Community Assets		402	164	257	1 450	1 450	1 450	1 559	1 635	1 712
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		220	91	79	512	481	481	507	532	557
Housing		-	-	-	-	-	-	-	-	-
Other Assets		220	91	79	512	481	481	507	532	557
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		226	116	116	335	335	335	353	370	388
Furniture and Office Equipment		1 040	497	0	266	116	116	127	133	140
Machinery and Equipment		611	694	1 737	1 791	1 791	1 791	1 886	1 978	2 071
Transport Assets		600	344	-	2	2	2	2	2	2
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		66 148	73 718	86 836	74 300	111 236	111 236	117 311	123 059	128 843
Renewal and upgrading of Existing Assets as % of total capex		40.1%	0.0%	0.0%	35.0%	34.8%	34.8%	35.8%	16.1%	11.0%
Renewal and upgrading of Existing Assets as % of deprecn		7.5%	0.0%	0.0%	60.4%	32.1%	32.1%	24.5%	3.9%	2.5%
R&M as a % of PPE		1.2%	0.9%	1.3%	3.9%	4.8%	4.8%	5.1%	5.5%	6.4%
Renewal and upgrading and R&M as a % of PPE		1.0%	1.0%	1.0%	6.0%	7.0%	7.0%	7.0%	5.0%	6.0%

NC062 Nama Khoi - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements										
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		5 738	6 640	7 167	12 160	12 160	12 160	13 983	14 669	15 358
Sanitation (free sanitation service to indigent households)		5 331	6 109	6 808	11 212	11 212	11 212	11 885	12 467	13 053
Electricity/other energy (50kwh per indigent household per month)		1 005	915	1 322	8 880	8 880	8 880	10 221	10 536	10 536
Refuse (removed once a week for indigent households)		7 352	8 248	9 016	14 162	14 162	14 162	15 012	15 747	16 487
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	19 426	21 912	24 312	46 413	46 413	46 413	51 101	53 419	55 434
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	4 050	4 248	4 448
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	4 050	4 248	4 448

Please note figures illustrated on A10 are not correct as stated municipality drafted the budget from the financial system for the first time and several A1 Sheets and especially SA supporting sheets

EXPLANATORY NOTES TO TABLES A2 TO A9

1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

3. Table A4- Budgeted Financial Performance (revenue and expenditure)

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources are to be spend on.

4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

5. Table A6- Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councilors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items

which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

6. Table A7 -Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash-backed reserves/accumulated surplus reconciliation is aligned with the requirements of MFMA Circular42-Funding a Municipal Budget. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or a deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

8. Tables A9-Asset Management

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

PART 2 – SUPPORTING DOCUMENTATION

2.1. OVERVIEW OF THE ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

To guide budget principals;
To consider Final budget operational and capital parameters;
To review directorates' budget inputs via budget hearings after tabling the Draft budget; and
To review and advise on the outcome of MTREF

PUBLIC PARTICIPATION

The municipality submitted the Draft Budget to all stakeholders for public input.

2.2 Overview of alignment of the annual budget with IDP

VISION

“Building tomorrow, today”

MISSION

**The mission of the Nama Khoi Municipality is to:
To deliver outstanding services to the community and to stimulate economic development in the region with the focus on the previously disadvantaged.**

Municipal Strategic Objectives	National Key Performance Area
Eradicate backlogs to improve access to services and ensure proper operations and maintenance	Basic Service Delivery and Infrastructure Development
To improve overall financial management in the Municipality by developing and implementing appropriate financial management policies, procedures and systems	Municipal Financial Viability and Management
Create an environment that promotes and facilitates local economic development	Local Economic Development
Improve organisational cohesion and effectiveness	Institutional Development and Municipal Transformation
Promote a culture of participatory and good governance	Good Governance and Public Participation

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. By legislative requirements and good business practices, as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however, the municipality has developed and will implement a performance management system in the current financial year,

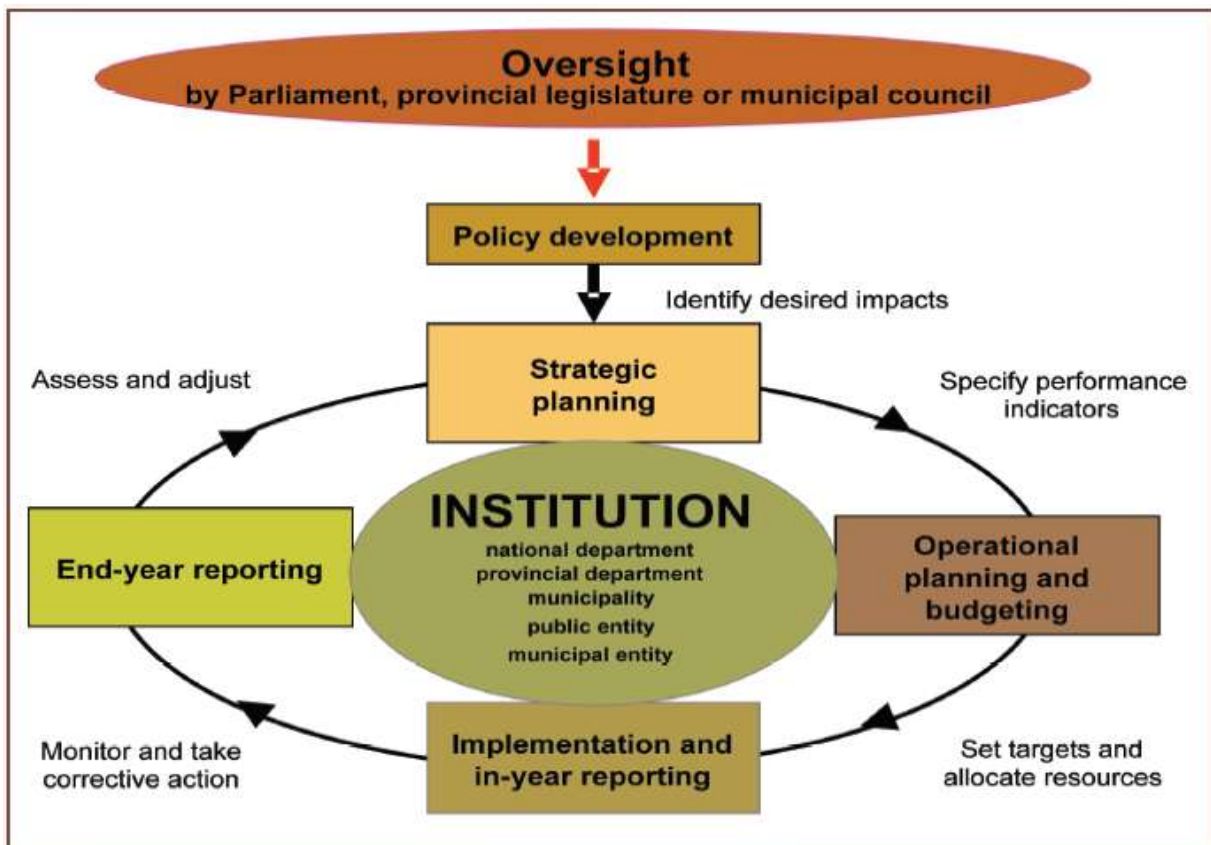


Figure 1 Planning, budgeting, and reporting cycle

Blue Drop

Regulatory Impression

Nama Khoi Municipality performed essentially the same in the 2014 Blue Water Services Audit with a score of 63.9% compared to the Blue Drop 2012 score of 63.5%. The Municipality is encouraged to continue to build on the improvements achieved.

The Municipality is congratulated on the good quality documents produced such as the excellent, comprehensive, and well documented Water Safety Plans (WSP) developed through a consultative process. The Municipality is encouraged to judiciously implement them. Nama Khoi also provided Water Use Efficiency and Water Loss Management information per system and that is acknowledged. Note that the water safety plans for the system where Sedibeng Water (SW) is the provider have not been uploaded on BDS and that should be done.

The Buffelsrivier, Komaggas, Vioolsdrift, Rooiwal, and Goodhouse systems are fully supplied by the Nama Khoi Municipality itself, while Sedibeng (Namaqua) Water supplies bulk water to the remaining 10 systems from Henkries WTP. These ten systems could be incorporated into one system as these supply 10 towns but only one treatment works.

Of concern at Nama Khoi is the following: lack of free chlorine measurement despite some microbiological failures; lack of a full SANS 241 analysis on the water sources and distribution; multiple microbiological failures at Buffelsrivier, Vioolsdrif and insufficient number of samples being taken for microbiological analyses being done; insufficient number of determinants being analyzed for operational and aesthetic compliance; insufficient supervisor and process control competencies in the different systems; and lack of water use efficiency and water loss management information for the systems where Sedibeng Water is the provider.

Based on the above Audit results, the DWS has serious concerns about the lack of information or poor microbiological drinking water quality and the resultant risk to consumers of the Buffelsrivier, Goodhouse, Rooiwal, Vioolsdrif, Henkries-Carolusberg- and Henkries-Concordia water supply systems. These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption.

The Municipality and Sedibeng Water should develop a Blue Drop Improvement Plan to progressively address the concerns and improve water service provision in the different systems. Urgent and immediate intervention is needed in the systems where the microbiological quality failed. The Municipality and SW should manage the systems to ensure that the water quality and quantity are monitored and managed appropriately.

The overall 2014 Risk Rating for Nama Khoi is medium at 55%. Note that this value is based on the specific areas indicated below.

The Process Control Risk Rating is low to high. This risk reflects compliance in terms of Draft Regulation 813.

The Drinking Water Quality Risk Rating was low to high. The Risk Management Risk Rating was very low.

Green Drop

Regulatory Impression

Nama Khoi LM is commended for their diligence in uploading data to the GDS. Log sheets and inspection reports are available for most sites. Well done. The technical staff may be more consistent in completing the records. The municipality is applauded for the allocation of funds and resources to support the work on pump sets, fences, biofilters, and O&M. The improvement in working conditions for the PCs is encouraging (PC cabins) and set a benchmark for the province.

The risk rating of the Concordia, Komaggas, and Okiep plants has improved significantly, which is attributed to the “No Monitoring Required” allowed by the Regulator on the Draft effluent quality. The municipality is to note

however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at

however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at the next Green Drop Audit. Monitoring of the groundwater system through boreholes is also required.

Carolusberg, Nabadeep, Springbok, and Steinkop plants are all categorized as high risk largely due to erratic monitoring, poor compliance, and inadequate flow monitoring. The Regulator is particularly concerned about the Bergsig plant which is rated critical due to hydraulic overload, erratic monitoring, inadequate supervisory and process control, and general poor O&M. The Municipal officials display a positive attitude and it is believed that with management support and appropriate allocation of resources that the score of 34.15% achieved during the 2013 assessment can be improved. The Regulator holds high anticipation that the municipality will elevate its GD score to >60% if the risk-based process is followed and presented.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies, and related policies.

Budget Policies

- (a) Principals and Policy on Tariffs and Free Basic Services
- (b) Property Rates Policy
- (c) Credit Control and Debt Collection Policy
- (d) Cash Investment Policy
- (e) Principals and Policy on Cash Management and Investment of Funds
- (f) Funding, Borrowing, and Reserves Policy
- (g) Supply Chain Management Policy
- (h) Asset Management Policy
- (i) Budget Implementation and Reporting Policy
- (j) Unclaimed Deposit Policy (Unidentified Deposit)
- (k) Unauthorised, Irregular, Fruitless, and Wasteful Expenditure Policy
- (l) Unforeseen and Unavoidable Expenditure Policy
- (m) Cost Containment Policy
- (n) Fleet Control Policy
- (o) Indigent Customer Policy
- (p) Petty Cash Policy
- (q) Final Principals and Policy on the Writing of Irrecoverable Debt
- (r) Preferential Procurement Framework Policy

2.5. Overview of budget assumptions

General inflation outlook and its impact on the municipal activities

Five key factors have been taken into consideration in the compilation of the 2023-24 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee-related costs comprise 19 percent of total operating expenditure in the 2023/24 MTREF.

Headlines mentioned by National Treasury in circular 124 were taken into consideration when compiling the 2023/24 MTREF

HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 124		
2023/24	2024/25	2024/26
5.4 %	4.9%	4.7%

Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilized to fund capital or refinancing of borrowing in certain conditions. The municipality had undergone a lease to become a new fleet, this lease will be paid off over a period of three years.

As per the Budget Funded Plan, the municipality will consider investing short amounts of cash on a short-term basis as per the applicable legislation in an attempt to help with the day-to-day operations of the municipality or to fund small capital projects such as street lights or meters.

The collection rate for revenue services

It must be noted that the Covid-19 pandemic had a major impact on the economy as well as the municipality ability to collect cash, with that in mind it is still essential for the municipality to collect revenue for services delivered and the best possible measures must be introduced to ensure cash can still be collected.

Cash flow is assumed to be from 80% to 95% cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

Growth or decline in the tax base of the municipality

The debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate, and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

Salary increases

Nama Khoi municipality has made provision for a 5.4% salary increase for 2023/24 as per Circular 123

Impact of National, provincial, and local policies

Integration of service delivery between national, provincial, and local government is critical to ensure focussed service delivery and in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

Creating jobs;

Enhancing education and skill development;

Improving Health services;

Rural development and agriculture; and

Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial, and local objectives.

The ability of the municipality to spend and deliver on the programs

It is estimated that a spending rate of at least 90 percent is achieved on operating expenditure.

To be able to implement all projects in the budget the municipality will need to strictly implement its credit control policy. The municipality will strive to have stricter control over free basic services uses in the new financial year.

It must be noted that the success of every project lines in the preparation and planning, however, the funding plays a major role, this means the projects to be funded from the municipal own funds all depend on the municipality's ability to collect these outstanding cash.

2.6. Overview of budget funding

Table 41 MBRR SA10

NC062 Nama Khoi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	380 379	630 978	191 945	49 681	46 985	47 020	47 020	5 272	7 299	11 541
Cash + investments at the yr end less applications - R'000	18(1)b	2	715 430	748 164	443 544	616 101	428 273	413 276	408 223	429 117	356 375	280 823
Cash year end/monthly employee/supplier payments	18(1)b	3	17.9	30.3	9.6	2.4	2.3	2.3	2.3	0.2	0.3	0.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(106 720)	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.2%)	5.0%	21.7%	(6.1%)	(6.0%)	10.5%	5.5%	(1.0%)	(1.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	72.1%	117.1%	40.9%	49.5%	60.4%	49.8%	46.2%	57.9%	57.9%	57.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	16.1%	(3.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	82.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	23.7%	82.1%	(38.4%)	84.4%	0.0%	0.0%	16.7%	(2.7%)	(2.9%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	21.3%	16.2%	(13.9%)	23.4%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.2%	0.9%	1.3%	3.9%	4.8%	4.8%	5.1%	5.5%	6.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Please note figures illustrated several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		2.8%	11.0%	27.7%	(0.1%)	0.0%	16.5%	11.5%	5.0%	4.9%	
% incr Property Tax	18(1)a		(3.3%)	4.1%	7.4%	(0.9%)	0.0%	0.0%	4.3%	4.9%	4.7%	
% incr Service charges - Electricity	18(1)a		6.9%	14.3%	24.8%	(0.0%)	0.0%	6.9%	15.1%	5.0%	5.0%	
% incr Service charges - Water	18(1)a		3.6%	16.3%	31.4%	0.0%	0.0%	24.5%	15.0%	4.9%	4.7%	
% incr Service charges - Waste Water Management	18(1)a		2.3%	6.2%	68.4%	0.3%	0.0%	53.0%	6.0%	4.9%	4.7%	
% incr Service charges - Waste Management	18(1)a		(0.7%)	5.1%	77.4%	0.3%	0.0%	56.4%	6.0%	4.9%	4.7%	
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a		192 686	198 169	219 950	280 913	280 550	280 550	326 963	312 718	328 227	344 149
Service charges			192 686	198 169	219 950	280 913	280 550	280 550	326 963	312 718	328 227	344 149
Property rates			51 322	49 647	51 699	55 229	55 049	55 049	55 049	57 428	60 242	63 073
Service charges - electricity revenue			84 893	90 753	103 761	129 505	129 493	129 493	138 373	149 047	156 536	164 388
Service charges - water revenue			31 408	32 533	37 839	49 718	49 718	49 718	61 878	57 176	59 977	62 796
Service charges - sanitation revenue			11 531	11 797	12 527	21 098	21 158	21 158	32 371	22 428	23 527	24 633
Service charges - refuse removal			13 532	13 440	14 125	25 062	25 132	25 132	39 294	26 640	27 945	29 258
Agency services			226	398	379	174	380	380	380	400	419	439
Capital expenditure excluding capital grant funding			94	-	-	30 350	30 742	30 742	30 742	19 300	-	-
Cash receipts from ratepayers	18(1)a		350 939	562 376	210 333	294 304	363 634	299 949	299 949	375 744	394 155	412 680
Ratepayer & Other revenue	18(1)a		486 860	480 290	514 519	594 319	602 421	602 421	648 834	649 060	681 049	713 554
Change in consumer debtors (current and non-current)		N/A	6 800	32 160	(27 246)	36 854	-	-	-	13 894	(2 577)	(2 698)
Operating and Capital Grant Revenue	18(1)a		67 087	93 016	73 179	105 492	105 492	105 492	105 492	105 778	91 731	94 999
Capital expenditure - total	20(1)(vi)		10 479	-	-	71 420	71 812	71 812	71 812	55 899	20 461	19 947
Capital expenditure - renewal	20(1)(vi)		113	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%

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Total Operating Revenue			264 078	281 186	301 081	365 477	373 200	373 200	419 613	411 638	430 694	451 864
Total Operating Expenditure			385 223	393 204	390 336	416 138	447 855	447 855	447 855	504 123	525 742	549 259
Operating Performance Surplus/(Deficit)			(121 145)	(112 018)	(89 255)	(50 662)	(74 655)	(74 655)	(28 242)	(92 485)	(95 048)	(97 395)
Cash and Cash Equivalents (30 June 2012)										5 272		
Revenue												
% Increase in Total Operating Revenue				6.5%	7.1%	21.4%	2.1%	0.0%	12.4%	10.3%	4.6%	4.9%
% Increase in Property Rates Revenue				(3.3%)	4.1%	7.4%	(0.9%)	0.0%	0.0%	4.3%	4.9%	4.7%
% Increase in Electricity Revenue				6.9%	14.3%	24.8%	(0.0%)	0.0%	6.9%	15.1%	5.0%	5.0%
% Increase in Property Rates & Services Charges				2.8%	11.0%	27.7%	(0.1%)	0.0%	16.5%	11.5%	5.0%	4.9%
Expenditure												
% Increase in Total Operating Expenditure				2.1%	(0.7%)	6.6%	7.6%	0.0%	0.0%	12.6%	4.3%	4.5%
% Increase in Employee Costs				2.6%	2.3%	9.4%	(8.9%)	0.0%	0.0%	2.1%	5.4%	4.9%
% Increase in Electricity Bulk Purchases				7.2%	21.7%	(13.9%)	0.0%	0.0%	0.0%	53.3%	4.9%	4.7%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE			1.2%	0.9%	1.3%	3.9%	4.8%	4.8%		5.1%	5.5%	6.4%
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	1.0%	6.0%	7.0%	7.0%		7.0%	5.0%	6.0%
Debt Impairment % of Total Billable Revenue			0.0%	16.1%	(3.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			156	-	-	5 350	5 742	5 742	5 742	19 300	-	-
Borrowing (R'000)			-	-	-	25 000	25 000	25 000	25 000	-	-	-
Grant Funding and Other (R'000)			10 386	-	-	41 070	41 070	41 070	41 070	36 599	20 461	19 947
Internally Generated funds % of Non Grant Funding			100.0%	0.0%	0.0%	17.6%	18.7%	18.7%	18.7%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	82.4%	81.3%	81.3%	81.3%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			98.5%	0.0%	0.0%	57.5%	57.2%	57.2%	57.2%	65.5%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			10 479	-	-	71 420	71 812	71 812	71 812	55 899	20 461	19 947
Asset Renewal			4 280	-	-	25 000	25 000	25 000	20 000	3 300	2 200	-
Asset Renewal % of Total Capital Expenditure			40.6%	0.0%	0.0%	35.0%	34.8%	34.8%	27.9%	5.9%	10.8%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			72.1%	117.1%	40.9%	49.5%	60.4%	49.8%	46.2%	57.9%	57.9%	57.8%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			4.3%	3.2%	4.3%	0.5%	0.0%	0.0%	0.0%	0.5%	0.4%	0.3%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	82.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			715 430	748 164	443 544	616 101	428 273	413 276	408 223	429 117	356 375	280 823
Free Services												
Free Basic Services as a % of Equitable Share			40.6%	37.3%	45.9%	79.2%	79.2%	79.2%		80.6%	78.4%	77.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		1.2%	1.2%	1.2%
High Level Outcome of Funding Compliance												
Total Operating Revenue			264 078	281 186	301 081	365 477	373 200	373 200	419 613	411 638	430 694	451 864
Total Operating Expenditure			385 223	393 204	390 336	416 138	447 855	447 855	447 855	504 123	525 742	549 259
Surplus/(Deficit) Budgeted Operating Statement			(121 145)	(112 018)	(89 255)	(50 662)	(74 655)	(74 655)	(28 242)	(92 485)	(95 048)	(97 395)
Surplus/(Deficit) Considering Reserves and Cash Backing			715 430	748 164	443 544	616 101	428 273	413 276	408 223	429 117	356 375	280 823
MTREF Funded (1) / Unfunded (0)			15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘			15	✓	✓	✓	✓	✓	✓	✓	✓	✓

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a

risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution to the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth, etc.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. The municipality has a funded budget for the budgeted year as well as the outer financial years.

Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset the under-collection of billed revenues.

Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

Borrowing as a percentage of capital expenditure (excluding transfers, grants, and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. The municipality's capital budget at this stage, only consists of grant funding.

Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial governments have been budgeted for. A percentage less than 100 percent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The Municipality has budgeted for all transfers. The municipality intends to spend 100% of its allocated grants.

Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

Repairs and maintenance expenditure level table 34c

This measure must be considered important within the context of the funding measures criteria. A trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

Asset renewal/rehabilitation expenditure level

This measure has a similar objective to the aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was

issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. The municipality currently is reliant on grant funding for the renewal of its assets.

MBRR SA15 – Detail Investment Information

NC062 Nama Khoi - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

MBRR SA16 – Investment particulars by maturity

NC062 Nama Khoi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

List of tables

Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2023/24 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		6 139	-	-	20 340	20 420	20 420	18 799	17 161	17 747
Roads Infrastructure		4 370	-	-	-	-	-	-	-	-
<i>Roads</i>		4 370	-	-	-	-	-	-	-	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 365	-	-	2 000	2 350	2 350	1 600	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		479	-	-	-	50	50	-	-	-
<i>LV Networks</i>		4 886	-	-	2 000	2 300	2 300	1 600	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 866	-	-	6 070	7 161	7 161	600	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		1 731	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		1 135	-	-	510	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	2 000	2 000	2 000	600	-	-
<i>Distribution</i>		-	-	-	3 560	5 161	5 161	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		(6 461)	-	-	12 000	10 909	10 909	16 599	17 161	17 747
<i>Pump Station</i>		156	-	-	-	-	-	-	-	-
<i>Reticulation</i>		(7 655)	-	-	12 000	10 909	10 909	16 599	17 161	17 747
<i>Waste Water Treatment Works</i>		1 038	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	270	270	-	-	-
Computer Equipment		-	-	-	-	270	270	-	-	-
Furniture and Office Equipment		78	-	-	-	1 042	1 042	-	-	-
Furniture and Office Equipment		78	-	-	-	1 042	1 042	-	-	-
Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	6 401	-	-	46 420	46 812	46 812	35 899	17 161	17 747

MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

MBRR Table A7 - Budget cash flow statement

Cash Flow Management

Cash flow management and forecasting is a critical steps in determining if the budget is funded over the medium term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and others' to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		167	100	15 234	49 893	-	49 460	49 460	61 477	64 490	67 521
Service charges		350 759	560 969	189 661	237 298	-	242 415	242 415	306 391	321 404	336 510
Other revenue		13	1 306	5 438	7 113	363 634	8 074	8 074	7 876	8 261	8 649
Transfers and Subsidies - Operational	1	-	35 912	39 854	22 650	-	22 650	22 650	14 029	13 603	15 170
Transfers and Subsidies - Capital	1	-	-	-	41 070	-	41 070	41 070	36 599	20 461	19 947
Interest		-	-	-	-	-	-	-	2 085	2 187	2 290
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(459)	-	(90 338)	(338 859)	(341 085)	(341 085)	(341 085)	(389 100)	(405 733)	(424 242)
Finance charges		-	-	(375)	(1 964)	(81)	(81)	(81)	(2 703)	(2 185)	(1 655)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		350 480	598 288	159 474	17 201	22 468	22 503	22 503	36 654	22 488	24 190
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	-	-	-	-	(55 899)	(20 461)	(19 947)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(55 899)	(20 461)	(19 947)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	25 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	350 480	598 288	159 474	17 201	22 468	22 503	22 503	(19 245)	2 027	4 243
Cash/cash equivalents at the year end:	2	29 898	32 690	32 471	32 480	24 517	24 517	24 517	24 517	5 272	7 299
	2	380 379	630 978	191 945	49 681	46 985	47 020	47 020	5 272	7 299	11 541

It must be noted that the Cash Flow statement does not reflect the corrected budgeted cash equivalents at year-end, this is a result of some expenditure and capital expenditures not reflecting on the cash flow budget.

MBRR Table A8 – Cash-backed reserves/accumulated surplus reconciliation

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	380378671	630977558	191944522	49681007	46984566	47020095	47020095	5272169	7298928	11541442
Other current investments > 90 days		-307959523	-559133010	-95469479	-4570278	12849939	12814410	12814410	65735084	58766219	51469817
Investments - Property, plant and equipment	1	771747387	819517207	703266552	848117321	697293489	697293489	697293489	677492131	612288205	542544028
Cash and investments available:		844166535	891361755	799731595	893228050	757127994	757127994	757127994	748499384	678353352	605555287
Application of cash and investments											
Trade payables from Non-exchange transactions: Other	0	0	0	0	0	0	0	0	0	0	0
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	128736094	143197656	356187888	277126654	328854890	343851890	348904890	319381890	321977890	324731890
Other provisions											
Long term investments committed	4	0	0	0	0	0	0	0	0	0	0
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		128736094	143197656	356187888	277126654	328854890	343851890	348904890	319381890	321977890	324731890
Surplus(shortfall)		715430441	748164099	443543707	616101396	428273104	413276104	408223104	429117494	356375462	280823397

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	217346000	231710000	58302000	97781000	85635000	70638000	65585000	95108000	92512000	89758000
Creditors due	346082094	374907656	414489888	374907654	414489890	414489890	414489890	414489890	414489890	414489890
Total	-128736094	-143197656	-356187888	-277126654	-328854890	-343851890	-348904890	-319381890	-321977890	-324731890

Debtors collection assumptions

Balance outstanding - debtors	301525033	197888877	142619353	197459335	141869458	141869458	141869458	164289634	159848400	155198428
Estimate of debtors collection rate	0.720821247	1.170909151	0.408795422	0.4951953	0.603620561	0.497906262	0.462289348	0.578905828	0.578746343	0.578344706

Table A8 shows that the municipality needs a payback plan of R412 million to cover all the outstanding creditors, currently the municipality is in dispute with Bloem Water and there is the possibility of the Eskom account being written off in 3 years.

MBRR SA 20 - Reconciliation between transfers, grant receipts, and unspent funds

NC062 Nama Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		16 847	16 295	9 789	15 678	19 464	19 464	19 464	19 464	19 464
Current year receipts		3 811	2 530	6 126	-	-	6 764	4 203	6 400	5 300
Conditions met - transferred to revenue		21 006	18 825	15 915	15 678	19 464	28 007	23 667	25 864	24 764
Conditions still to be met - transferred to liabilities		(348)	-	-	-	-	(1 780)	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		490	490	490	490	490	490	490	490	490
Current year receipts		1 300	1 150	1 095	-	-	1 500	1 565	-	-
Conditions met - transferred to revenue		1 790	1 640	1 585	490	490	1 990	2 055	490	490
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		490	490	490	490	490	490	490	490	490
Current year receipts		1 300	1 150	1 095	-	-	1 500	1 565	-	-
Conditions met - transferred to revenue		1 790	1 640	1 585	490	490	1 990	2 055	490	490
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		52	52	52	52	52	52	52	52	52
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		52	52	52	52	52	52	52	52	52
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		24 639	22 158	19 138	16 711	20 497	32 040	27 830	26 897	25 797
Total operating transfers and grants - CTBM	2	(348)	-	-	-	-	(1 780)	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		6 481	5 345	1 864	6 481	11 188	11 188	11 188	11 188	11 188
Current year receipts		22 017	42 224	24 720	-	-	20 905	36 599	17 161	17 747
Conditions met - transferred to revenue		41 352	47 569	26 584	6 481	24 041	58 147	60 640	41 202	41 788
Conditions still to be met - transferred to liabilities		(12 854)	-	-	-	(12 854)	(26 055)	(12 854)	(12 854)	(12 854)
Provincial Government:										
Balance unspent at beginning of the year		309	2 986	2 986	2 986	309	309	309	309	309
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		309	2 986	2 986	2 986	309	309	309	309	309
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		52	52	52	52	52	52	52	52	52
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		52	52	52	52	52	52	52	52	52
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		41 713	50 607	29 623	9 519	24 402	58 508	61 001	41 563	42 149
Total capital transfers and grants - CTBM	2	(12 854)	-	-	-	(12 854)	(26 055)	(12 854)	(12 854)	(12 854)
TOTAL TRANSFERS AND GRANTS REVENUE		66 351	72 765	48 760	26 231	44 899	90 549	88 831	68 460	67 946
TOTAL TRANSFERS AND GRANTS - CTBM		(13 201)	-	-	-	(12 854)	(27 835)	(12 854)	(12 854)	(12 854)

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councilor and staff benefits

Summary of Employee and Councilor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 897	3 939	5 142	5 646	6 850	6 850	5 648	5 953	6 275
Pension and UIF Contributions		310	254	96	-	-	-	-	-	-
Medical Aid Contributions		46	34	8	-	-	-	-	-	-
Motbr Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		697	687	695	694	694	694	694	731	771
Housing Allowances		326	277	88	-	-	-	-	-	-
Other benefits and allowances		933	954	679	420	402	402	417	440	464
Sub Total - Councillors		6 209	6 145	6 708	6 759	7 946	7 946	6 759	7 124	7 509
% increase	4		(1.0%)	9.2%	0.8%	17.6%	-	(14.9%)	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 072	938	1 881	939	1 048	1 048	3 530	3 721	3 922
Pension and UIF Contributions		342	280	152	189	5	5	11	11	12
Medical Aid Contributions		144	105	30	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		155	165	69	102	102	102	444	468	493
Motbr Vehicle Allowance	3	1 045	1 411	1 148	987	1 105	1 105	1 547	1 630	1 718
Cellphone Allowance	3	39	32	16	-	12	12	81	85	90
Housing Allowances	3	22	44	12	-	61	61	191	201	212
Other benefits and allowances	3	36	16	(221)	0	0	0	1	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	36	38	40
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		60 066	62 041	63 339	73 446	63 217	63 217	61 063	64 360	67 685
% increase	4	878 964 700.0%	928 587 400.0%	920 159 300.0%	1 175 118 100.0%	947 919 700.0%	947 919 700.0%	969 761 800.0%	1 022 129 300.0%	1 073 030 800.0%
Other Municipal Staff										
Basic Salaries and Wages		4 460	4 651	4 505	5 417	5 417	5 417	4 621	4 871	5 190
Pension and UIF Contributions		2 399	2 431	2 516	2 386	2 833	2 833	3 109	3 277	3 433
Medical Aid Contributions		207	243	227	219	240	240	213	225	236
Overtime		1 071	1 052	1 182	1 799	810	810	1 045	1 102	1 153
Performance Bonus		1 258	882	1 046	952	1 146	1 146	1 211	1 276	1 344
Motbr Vehicle Allowance	3	2 295	1 744	1 511	-	1 307	1 307	1 378	1 452	1 531
Cellphone Allowance	3	549	559	111	657	659	659	307	324	290
Housing Allowances	3	6 606	1 616	3 398	613	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		18 844	13 178	14 496	12 044	12 412	12 412	11 885	12 526	13 177
% increase	4		(30.1%)	10.0%	(16.9%)	3.1%	-	(4.3%)	5.4%	5.2%
Total Parent Municipality		85 120	81 364	84 544	92 249	83 575	83 575	79 706	84 010	88 370
			(4.4%)	3.9%	9.1%	(9.4%)	-	(4.6%)	5.4%	5.2%

MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4									
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals										
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Technicians										
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operatbrs										
Elementary Occupatons										
TOTAL PERSONNEL NUMBERS	9	0	0	0	0	0	0	0	0	0
% increase					0	0	0	0	0	0
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

Municipal officials at the municipality are much lower than the figures illustrated in the supporting sheet

MBRR SA25 - Budgeted monthly revenue and expenditure

NC062 Nama Khoi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	(11 237)	272 653	149 047	156 536	164 388	
Service charges - Water		4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	9 926	57 176	59 977	62 796	
Service charges - Waste Water Management		(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	(1 758)	41 761	22 428	23 527	24 633	
Service charges - Waste Management		2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 985	26 640	27 945	29 258	
Sale of Goods and Rendering of Services		(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	1 406	792	830	869	
Agency services		15	15	15	15	15	15	15	15	15	15	15	233	400	419	439	
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Interest earned from Receivables		832	832	832	832	832	832	832	832	832	832	832	6 189	15 342	16 094	16 851	
Interest earned from Current and Non Current Assets		(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	3 389	2 085	2 187	2 290	
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Rent on Land		(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	2 280	1 194	1 253	1 312	
Rental from Fixed Assets		262	262	262	262	262	262	262	262	262	262	262	356	3 240	3 399	3 559	
Licence and permits		(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	2 673	1 586	1 663	1 741	
Operational Revenue		26	26	26	26	26	26	26	26	26	26	26	49	340	357	373	
Non-Exchange Revenue																	
Property rates		(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	(4 815)	110 390	57 428	60 242	63 073	
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	894	575	603	631	
Licences or permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfer and subsidies - Operational		(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	(5 608)	130 866	69 179	71 270	75 052	
Interest		215	215	215	215	215	215	215	215	215	215	215	1 817	4 187	4 392	4 598	
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and cont)		(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	(16 021)	587 868	411 638	430 694	451 864	
Expenditure																	
Employee related costs		9 631	9 631	9 631	9 631	9 631	9 631	9 631	9 631	9 631	9 631	9 631	(2 970)	102 967	108 527	113 826	
Remuneration of councillors		540	540	540	540	540	540	540	540	540	540	540	818	6 759	7 124	7 509	
Bulk purchases - electricity		7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	51 870	138 000	144 762	151 566	
Inventory consumed		—	—	—	—	—	—	—	—	—	—	—	65 596	68 810	72 044	—	
Debt impairment		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Depreciation and amortisation		—	—	—	—	—	—	—	—	—	—	—	81 663	81 663	85 665	89 691	
Interest		133	133	133	133	133	133	133	133	133	133	133	1 242	2 703	2 185	1 655	
Contracted services		—	—	—	—	—	—	—	—	—	—	—	42 470	42 470	43 211	44 433	
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Irrecoverable debts written off		1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	2 004	21 986	23 063	24 147	
Operational costs		—	—	—	—	—	—	—	—	—	—	—	33 560	33 560	33 562	35 140	
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Losses		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	(3 826)	8 421	8 833	9 248	
Total Expenditure		21 063	21 063	21 063	21 063	21 063	21 063	21 063	21 063	21 063	21 063	21 063	272 427	504 123	525 742	549 259	
Surplus/(Deficit)		(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	(37 084)	315 441	(92 485)	(95 048)	(97 395)	
Transfers and subsidies - capital (monetary allocations)		(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	(1 800)	56 400	36 599	20 461	19 947	
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	371 841	(55 886)	(74 587)	(77 448)	
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after income tax		(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	371 841	(55 886)	(74 587)	(77 448)	
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) attributable to municipality		(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	371 841	(55 886)	(74 587)	(77 448)	
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) for the year	1	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	(38 884)	371 841	(55 886)	(74 587)	(77 448)	

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)		26	26	26	26	26	26	26	26	26	26	26	29	318	333	349
Vote 2 - MUNICIPAL MANAGER (11: IE)		32	32	32	32	32	32	32	32	32	32	32	1 140	1 491	407	426
Vote 3 - CORPORATE SERVICES (13: IE)		261	261	261	261	261	261	261	261	261	261	261	201	3 074	3 224	3 376
Vote 4 - FINANCIAL SERVICES (15: IE)		11 486	11 486	11 486	11 486	11 486	11 486	11 486	11 486	11 486	11 486	11 486	19 355	145 697	154 336	162 022
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)		2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	3 526	30 134	29 968	31 377
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		102	102	102	102	102	102	102	102	102	102	102	943	2 067	2 168	2 270
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)		19 106	19 106	19 106	19 106	19 106	19 106	19 106	19 106	19 106	19 106	19 106	55 294	265 457	260 719	271 992
Total Revenue by Vote		33 432	33 432	33 432	33 432	33 432	33 432	33 432	33 432	33 432	33 432	33 432	80 489	448 237	451 155	471 811
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)		742	742	742	742	742	742	742	742	742	742	742	1 938	10 101	10 633	11 188
Vote 2 - MUNICIPAL MANAGER (11: IE)		1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 347	14 729	14 355	15 121
Vote 3 - CORPORATE SERVICES (13: IE)		3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	3 232	(1 699)	33 853	35 566	37 316
Vote 4 - FINANCIAL SERVICES (15: IE)		3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	4 284	37 438	38 539	39 055
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)		2 933	2 933	2 933	2 933	2 933	2 933	2 933	2 933	2 933	2 933	2 933	31 486	63 747	65 305	68 486
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		970	970	970	970	970	970	970	970	970	970	970	993	11 668	12 289	12 940
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)		22 795	22 795	22 795	22 795	22 795	22 795	22 795	22 795	22 795	22 795	22 795	81 839	332 588	349 056	365 153
Total Expenditure by Vote		34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	#REF!	#REF!	#REF!	#REF!
Surplus/(Deficit) before assoc.		(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	#REF!	#REF!	#REF!	#REF!
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	(1 472)	#REF!	#REF!	#REF!	#REF!

MBRR SA27 - Budgeted monthly revenue expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	(11 805)	280 459	150 602	158 323	166 196
Executive and council		(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	2 445	1 806	737	772
Finance and administration		(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	(11 747)	278 015	148 796	157 585	165 424
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	6 278	3 397	1 921	2 012
Community and social services		(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	6 095	3 273	1 792	1 876
Sport and recreation		(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	183	124	130	136
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	2 944	1 902	1 996	2 090
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	2 944	1 902	1 996	2 090
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	(21 256)	525 905	292 092	288 659	301 245
Energy sources		(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	(11 669)	277 621	149 263	160 062	166 825
Water management		(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	(4 295)	104 412	57 163	59 964	62 782
Waste water management		(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	(3 141)	93 578	59 027	40 688	42 380
Waste management		(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	(2 150)	50 294	26 640	27 945	29 258
Other		(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	399	244	256	268
Total Revenue - Functional		(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	(33 432)	815 986	448 237	451 155	471 811
Expenditure - Functional																
Governance and administration		9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 357	116 630	120 630	125 265
Executive and council		1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	4 180	22 536	22 574	23 770
Finance and administration		7 907	7 907	7 907	7 907	7 907	7 907	7 907	7 907	7 907	7 907	7 907	5 774	92 747	96 637	99 999
Internal audit		177	177	177	177	177	177	177	177	177	177	177	(596)	1 347	1 419	1 495
Community and public safety		1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	7 425	24 668	24 282	25 492
Community and social services		749	749	749	749	749	749	749	749	749	749	749	(993)	7 247	5 979	6 287
Sport and recreation		523	523	523	523	523	523	523	523	523	523	523	8 343	14 098	14 807	15 530
Public safety		295	295	295	295	295	295	295	295	295	295	295	75	3 323	3 496	3 674
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	(1 803)	23 396	24 620	25 892
Planning and development		178	178	178	178	178	178	178	178	178	178	178	(328)	1 629	1 716	1 808
Road transport		2 113	2 113	2 113	2 113	2 113	2 113	2 113	2 113	2 113	2 113	2 113	(1 476)	21 767	22 904	24 084
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		21 293	21 293	21 293	21 293	21 293	21 293	21 293	21 293	21 293	21 293	21 293	105 209	339 430	356 211	372 612
Energy sources		11 438	11 438	11 438	11 438	11 438	11 438	11 438	11 438	11 438	11 438	11 438	55 075	180 888	189 786	198 757
Water management		5 846	5 846	5 846	5 846	5 846	5 846	5 846	5 846	5 846	5 846	5 846	24 711	89 022	93 422	97 308
Waste water management		2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	2 379	1 050	27 219	28 591	29 990
Waste management		1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	24 373	42 301	44 412	46 557
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	34 903	120 187	504 123	525 742	549 259
Surplus/(Deficit) before assoc.		(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	695 799	(55 886)	(74 587)	(77 448)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	(68 335)	695 799	(55 886)	(74 587)	(77 448)

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-	-	-	-	17 100	17 100	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	18 998	38 799	20 461	19 947	
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-	-	-	-	#REF!	#REF!	#REF!	#REF!
Capital single-year expenditure sub-total	2	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	#REF!	#REF!	#REF!	#REF!	
Total Capital Expenditure	2	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	#REF!	#REF!	#REF!	#REF!	

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Capital Expenditure - Functional																	
Governance and administration	1	-	-	-	-	-	-	-	-	-	-	-	-	17 100	17 100	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	17 100	17 100	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	18 998	38 799	20 461	19 947
Energy sources		417	417	417	417	417	417	417	417	417	417	417	417	(2 983)	1 600	3 300	2 200
Water management		383	383	383	383	383	383	383	383	383	383	383	383	(3 618)	600	-	-
Waste water management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	25 599	36 599	17 161	17 747
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	36 098	55 899	20 461	19 947
Funded by:																	
National Government		1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	16 798	36 599	20 461	19 947
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	16 798	36 599	20 461	19 947
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	19 300	19 300	-	-
Total Capital Funding		1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	36 098	55 899	20 461	19 947

MBRR SA30 BUDGETED MONTHLY CASH FLOW

NC062 Nama Khoi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	61 477	1	61 477	67 521
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	159 268	159 268	167 072	174 924
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	71 159	71 159	74 646	78 154
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	34 313	34 313	35 994	37 686
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	41 651	41 651	43 692	45 746
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	4 435	4 435	4 652	4 871
Interest earned - external investments	119	119	119	119	119	119	119	119	119	119	119	780	2 085	2 187	2 290
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	575	575	603	631
Licences and permits	30 958	30 958	30 958	30 958	30 958	30 958	30 958	30 958	30 958	30 958	30 958	(338 957)	1 586	1 663	1 741
Agency services	-	-	-	-	-	-	-	-	-	-	-	408	408	428	449
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	14 029	14 029	13 603	15 170
Other revenue	-	-	-	-	-	-	-	-	-	-	-	872	872	914	957
Cash Receipts by Source	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	50 011	391 858	409 945	430 140
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	36 599	36 599	20 461	19 947
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	31 077	86 610	428 457	430 406	450 087
Cash Payments by Type															
Employee related costs	10 171	10 171	10 171	10 171	10 171	10 171	10 171	10 171	10 171	10 171	10 171	(2 152)	109 726	115 651	121 335
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	133	133	133	133	133	133	133	133	133	133	133	1 242	2 703	2 185	1 655
Bulk purchases - electricity	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	7 830	51 870	138 000	144 762	151 566
Acquisitions - water & other inventory	5 063	5 063	5 063	5 063	5 063	5 063	5 063	5 063	5 063	5 063	5 063	9 899	65 596	68 810	72 044
Contracted services	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 276	42 470	43 211	44 433
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	3 562	33 308	33 299	34 864
Cash Payments by Type	29 464	29 464	29 464	29 464	29 464	29 464	29 464	29 464	29 464	29 464	29 464	67 696	391 803	407 918	425 897
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	55 899	55 899	20 461	19 947
Repayment of borrowing	380	380	380	380	380	380	380	380	380	380	380	(4 181)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	29 844	29 844	29 844	29 844	29 844	29 844	29 844	29 844	29 844	29 844	29 844	119 414	447 702	428 379	445 844
NET INCREASE/(DECREASE) IN CASH HELD	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	(32 805)	(19 245)	2 027	4 243
Cash/cash equivalents at the month/year begin:	24 517	25 749	26 982	28 215	29 448	30 680	31 913	33 146	34 379	35 612	36 844	38 077	24 517	5 272	7 299
Cash/cash equivalents at the month/year end:	25 749	26 982	28 215	29 448	30 680	31 913	33 146	34 379	35 612	36 844	38 077	5 272	5 272	7 299	11 541

Annual budgets and SDBIPs – internal departments

The Service Delivery Budget and Implementation Plan will be approved by Council

The input by the council was noted.

2.7 Contracts having future budgetary implications

Capital projects will be finalized before the approval of the final budget and the implementation plans will be aligned with the budget

Capital expenditure details

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets, and Draft on the repair and maintenance of assets.

MBRR SA 34a - Capital expenditure on new assets by asset class

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6 139	-	-	20 340	20 420	20 420	18 799	17 161	17 747
Roads Infrastructure		4 370	-	-	-	-	-	-	-	-
<i>Roads</i>		4 370	-	-	-	-	-	-	-	-
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 365	-	-	2 000	2 350	2 350	1 600	-	-
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		479	-	-	-	50	50	-	-	-
<i>LV Networks</i>		4 886	-	-	2 000	2 300	2 300	1 600	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 866	-	-	6 070	7 161	7 161	600	-	-
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		1 731	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		1 135	-	-	510	-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	2 000	2 000	2 000	600	-	-
<i>Distribution</i>		-	-	-	3 560	5 161	5 161	-	-	-
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		(6 461)	-	-	12 000	10 909	10 909	16 599	17 161	17 747
<i>Pump Station</i>		156	-	-	-	-	-	-	-	-
<i>Reticulation</i>		(7 655)	-	-	12 000	10 909	10 909	16 599	17 161	17 747
<i>Waste Water Treatment Works</i>		1 038	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	270	270	-	-	-
Computer Equipment		-	-	-	-	270	270	-	-	-
Furniture and Office Equipment		78	-	-	-	1 042	1 042	-	-	-
Furniture and Office Equipment		78	-	-	-	1 042	1 042	-	-	-
Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
Machinery and Equipment		62	-	-	1 080	80	80	-	-	-
Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
Transport Assets		-	-	-	25 000	25 000	25 000	17 100	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	6 401	-	-	46 420	46 812	46 812	35 899	17 161	17 747

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

NC062 Nama Khol - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

R thousand	Description	Ref	2021/22			Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Capital expenditure on renewal of existing assets by Asset Class/Sub-class		113								
	Infrastructure										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure		113								
	Dams and Weirs										
	Boreholes										
	Reservoirs		113								
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PEV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Total Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revolments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Crickets										
	Clinic/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Arts										
	Taxi Parks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Entry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoos, Marine and Non-biological Animals										
	Zoos, Marine and Non-biological Animals										
	Living resources										
	Mature										
	Podding and Protection										
	Ecological plants and animals										
	Immature										
	Podding and Protection										
	Ecological plants and animals										
	Total Capital Expenditure on renewal of existing asset	1	113								
	Renewal of Existing Assets as % of total capex		1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Renewal of Existing Assets as % of depreciat		0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

MBRR SA34c - Repairs and maintenance expenditure by asset class

NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	1	6 299	5 844	6 871	28 543	29 286	29 286	31 214	32 744	34 283
Roads Infrastructure		615	793	613	1 862	1 862	1 862	2 043	2 143	2 244
<i>Roads</i>		582	781	568	1 753	1 753	1 753	1 929	2 023	2 118
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		33	12	46	109	109	109	114	120	126
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 829	3 596	4 296	13 469	14 304	14 304	15 100	15 840	16 584
<i>Power Plants</i>		2 388	2 240	3 522	7 880	8 530	8 530	8 982	9 422	9 865
<i>HV Substations</i>		-	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		286	142	364	1 378	1 438	1 438	1 514	1 589	1 663
<i>MV Substations</i>		-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		619	487	201	976	1 101	1 101	1 160	1 216	1 274
<i>LV Networks</i>		537	726	210	3 235	3 235	3 235	3 444	3 613	3 783
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 402	1 124	1 604	8 463	8 368	8 368	8 949	9 388	9 829
<i>Dams and Weirs</i>		37	2	15	536	536	536	589	618	647
<i>Boreholes</i>		-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>		0	-	-	675	675	675	710	745	780
<i>Pump Stations</i>		-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-	-
<i>Distribution</i>		1 365	1 122	1 589	4 853	4 758	4 758	5 010	5 255	5 502
<i>Distribution Points</i>		-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	2 400	2 400	2 400	2 640	2 769	2 900
Sanitation Infrastructure		454	331	357	4 749	4 752	4 752	5 122	5 373	5 625
<i>Pump Station</i>		59	9	99	2 242	2 242	2 242	2 361	2 477	2 593
<i>Reticulation</i>		395	322	258	2 507	2 510	2 510	2 761	2 896	3 032

Community Assets	402	164	257	1 450	1 450	1 450	1 559	1 635	1 712	
Community Facilities	267	115	199	1 050	1 050	1 050	1 120	1 175	1 230	
Halls	126	60	63	445	445	445	469	492	515	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	41	11	72	254	254	254	280	294	307	
Police	-	-	-	-	-	-	-	-	-	
Parks	101	44	64	350	350	350	371	390	408	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	135	49	59	400	400	400	438	460	481	
Indoor Facilities	29	-	-	38	38	38	40	42	44	
Outdoor Facilities	107	49	59	362	362	362	398	417	437	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	220	91	79	512	481	481	507	532	557	
Operational Buildings	220	91	79	512	481	481	507	532	557	
Municipal Offices	220	91	79	512	481	481	507	532	557	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	226	116	116	335	335	335	353	370	388	
Computer Equipment	226	116	116	335	335	335	353	370	388	
Furniture and Office Equipment	1 040	497	0	266	116	116	127	133	140	
Furniture and Office Equipment	1 040	497	0	266	116	116	127	133	140	
Machinery and Equipment	611	694	1 737	1 791	1 791	1 791	1 886	1 978	2 071	
Machinery and Equipment	611	694	1 737	1 791	1 791	1 791	1 886	1 978	2 071	
Transport Assets	600	344	-	2	2	2	2	2	2	
Transport Assets	600	344	-	2	2	2	2	2	2	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	9 399	7 750	9 061	32 899	33 461	33 461	35 648	37 394	39 152
R&M as a % of PPE	1.2%	522.1%	610.5%	2216.5%	2254.4%	2254.4%	2401.7%	2519.4%	2637.8%	
R&M as % Operating Expenditure	2.4%	2.0%	2.3%	7.9%	7.5%	7.5%	8.0%	7.4%	7.4%	

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

NC062 Nama Khoi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		47 954	53 367	61 211	35 428	61 211	61 211	64 271	67 421	70 589
Roads Infrastructure		8 708	7 157	5 008	9 847	5 008	5 008	5 259	5 516	5 776
Roads		8 708	7 157	5 008	9 847	5 008	5 008	5 259	5 516	5 776
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9 456	11 635	9 573	10 789	9 573	9 573	10 052	10 545	11 040
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		9 456	11 635	9 573	10 789	9 573	9 573	10 052	10 545	11 040
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 220	7 892	14 021	6 757	14 021	14 021	14 722	15 443	16 169
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		6 220	7 892	14 021	6 757	14 021	14 021	14 722	15 443	16 169
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6 381	6 503	7 287	7 023	7 287	7 287	7 651	8 026	8 403
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6 381	6 503	7 287	7 023	7 287	7 287	7 651	8 026	8 403
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		17 189	20 180	25 321	1 011	25 321	25 321	26 588	27 890	29 201
Landfill Sites		17 189	20 180	25 321	1 011	25 321	25 321	26 588	27 890	29 201

Sport and Recreation Facilities	1 917	4 415	9 190	2 076	9 190	9 190	9 649	10 122	10 598	
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Outdoor Facilities</i>	1 917	4 415	9 190	2 076	9 190	9 190	9 649	10 122	10 598	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	238	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	238	-	-	-	-	-	-	-	-	
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>	238	-	-	-	-	-	-	-	-	
Other assets	1 365	3 354	3 552	1 104	3 552	3 552	3 730	3 913	4 096	
Operational Buildings	1 365	3 354	3 552	1 104	3 552	3 552	3 730	3 913	4 096	
<i>Municipal Offices</i>	1 365	3 354	3 552	1 104	3 552	3 552	3 730	3 913	4 096	
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	
<i>Yards</i>	-	-	-	-	-	-	-	-	-	
<i>Stores</i>	-	-	-	-	-	-	-	-	-	
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	
<i>Depots</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	33	-	-	10	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	33	-	-	10	-	-	-	-	-	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	33	-	-	10	-	-	-	-	-	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	143	309	250	71	250	250	263	276	289	
Computer Equipment	143	309	250	71	250	250	263	276	289	
Furniture and Office Equipment	559	466	84	604	84	84	88	93	97	
Furniture and Office Equipment	559	466	84	604	84	84	88	93	97	
Machinery and Equipment	133	-	-	280	-	-	-	-	-	
Machinery and Equipment	133	-	-	280	-	-	-	-	-	
Transport Assets	4 084	4 058	3 488	1 392	3 488	3 488	3 662	3 841	4 022	
Transport Assets	4 084	4 058	3 488	1 392	3 488	3 488	3 662	3 841	4 022	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	56 749	65 969	77 775	41 401	77 775	77 775	81 663	85 665	89 691

MBRR SA35 - Future financial implications of the capital budget

NC062 Nama Khoi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		17 100	-	-				
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-				
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-				
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-				
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		38 799	20 461	19 947				
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		-	-	-				
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)		-	-	-				
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-				
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-				
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-				
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-				
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	-	-				
Vote 13 - 0		-	-	-				
Vote 14 - 0		-	-	-				
0		#REF!	#REF!	#REF!				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		#REF!	#REF!	#REF!	-	-	-	-
Future operational costs by vote	2							
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)								
Vote 9 - MUNICIPAL MANAGER (21: CS)								
Vote 10 - CORPORATE SERVICES (23: CS)								
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)								
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)								
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)								
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)								
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)								
Vote 9 - MUNICIPAL MANAGER (21: CS)								
Vote 10 - CORPORATE SERVICES (23: CS)								
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)								
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)								
Vote 13 - 0								
Vote 14 - 0								
0								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		#REF!	#REF!	#REF!	-	-	-	-

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such.

MBRR SA37 - Projects delayed from the previous financial year

NC062 Nama Khoi - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Parent municipality:																			
<i>List all capital projects grouped by Function</i>																			
Entities:																			
<i>List all capital projects grouped by Entity</i>																			
	Entity Name	<i>Project name</i>																	

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such

2.8 Legislation compliance status (Input by the council is noted)

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with every month. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship program

Nama Khoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established by the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

6. Annual Report

7. MFMA Training

The MFMA training module in electronic format will be presented at the Municipality's internal center and training is ongoing.

8. Policies

Amendment on the financial policies is submitted together with the Draft budget.

Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue											
Total Property Rates	6	51 322	49 647	51 699	55 529	55 049	55 049	55 049	61 477	64 490	67 521
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	4 050	4 248	4 448
Net Property Rates		51 322	49 647	51 699	55 529	55 049	55 049	55 049	57 428	60 242	63 073
<u>Exchange revenue service charges</u>											
Service charges - Electricity											
Total Service charges - Electricity	6	85 897	91 668	105 083	138 385	138 373	138 373	138 373	159 268	167 072	174 924
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		1 005	915	1 322	8 880	8 880	8 880	-	10 221	10 536	10 536
Net Service charges - Electricity		84 893	90 753	103 761	129 505	129 493	129 493	138 373	149 047	156 536	164 388
Service charges - Water											
Total Service charges - Water	6	37 146	39 172	45 005	61 878	61 878	61 878	61 878	71 159	74 646	78 154
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		5 738	6 640	7 167	12 160	12 160	12 160	-	13 983	14 669	15 358
Net Service charges - Water		31 408	32 533	37 839	49 718	49 718	49 718	61 878	57 176	59 977	62 796
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		16 862	17 906	19 335	32 311	32 371	32 371	32 371	34 313	35 994	37 686
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		5 331	6 109	6 808	11 212	11 212	11 212	-	11 865	12 467	13 053
Net Service charges - Waste Water Management		11 531	11 797	12 527	21 099	21 159	21 159	32 371	22 448	23 527	24 633
Service charges - Waste Management											
Total refuse removal revenue	6	20 885	21 688	23 140	39 224	39 294	39 294	39 294	41 651	43 692	45 746
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		7 352	8 248	9 016	14 162	14 162	14 162	-	15 012	15 747	16 487
Net Service charges - Waste Management		13 533	13 440	14 125	25 062	25 132	25 132	39 294	26 640	27 945	29 259

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	62 304	63 729	66 151	75 199	65 311	65 311	65 311	64 593	68 081	71 607
Pension and UIF Contributions		9 132	9 566	9 353	11 941	9 484	9 484	9 484	9 711	10 236	10 745
Medical Aid Contributions		2 507	2 718	2 941	2 995	3 734	3 734	3 734	4 328	4 562	4 781
Overtime		-	-	-	-	-	-	-	6 963	7 339	7 626
Performance Bonus		4 615	4 816	4 575	5 519	5 519	5 519	5 519	5 065	5 338	5 683
Motor Vehicle Allowance		3 443	3 842	3 664	3 373	3 938	3 938	3 938	4 656	4 907	5 151
Cellphone Allowance		245	274	243	219	252	252	252	294	310	326
Housing Allowances		1 092	1 095	1 193	1 799	871	871	871	1 236	1 303	1 365
Other benefits and allowances		7 465	7 397	8 252	8 381	9 734	9 734	9 734	3 296	3 476	3 559
Payments in lieu of leave		2 295	1 744	1 511	-	1 307	1 307	1 307	1 378	1 452	1 531
Long service awards		549	559	111	657	659	659	659	343	361	330
Post-retirement benefit obligations	4	2 803	3 189	3 164	613	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarce		-	-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	1 102	1 162	1 224
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	96 451	98 930	101 158	110 697	100 809	100 809	100 809	102 967	108 527	113 826
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	96 451	98 930	101 158	110 697	100 809	100 809	100 809	102 967	108 527	113 826
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		56 716	65 969	77 775	41 391	77 775	77 775	77 775	81 663	85 665	89 691
Lease amortisation		33	-	-	10	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	56 749	65 969	77 775	41 401	77 775	77 775	77 775	81 663	85 665	89 691
Bulk purchases - electricity											
Electricity bulk purchases		80 069	85 868	104 477	90 000	90 000	90 000	90 000	138 000	144 762	151 566
Total bulk purchases	1	80 069	85 868	104 477	90 000	90 000	90 000	90 000	138 000	144 762	151 566
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted Services											
Outsourced Services		2 123	1 238	1 784	4 080	3 879	3 879	3 879	2 953	1 941	2 032
Consultants and Professional Services		4 363	5 234	5 689	8 216	8 271	8 271	8 271	7 178	7 347	6 884
Contractors		8 295	7 585	10 669	30 001	30 710	30 710	30 710	32 338	33 923	35 517
Total contracted services		14 781	14 057	18 142	42 298	42 861	42 861	42 861	42 470	43 211	44 433
Operational Costs											
Collection costs		729	968	401	422	472	472	472	497	521	546
Contributions to 'other' provisions		-	-	191	1 695	1 695	1 695	1 695	1 785	1 873	1 961
Audit fees		3 117	3 007	4 997	3 581	3 581	3 581	3 771	3 956	4 142	
Other Operational Costs		17 224	15 421	15 751	25 446	34 327	34 327	34 327	27 507	27 213	28 492
Total Operational Costs	1	21 070	19 396	21 340	31 145	40 075	40 075	40 075	33 560	33 562	35 140
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	292	125	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		1 672	932	847	8 934	8 787	8 787	8 787	9 666	10 140	10 616
Contracted Services		7 682	6 525	8 089	23 965	24 674	24 674	24 674	25 982	27 255	28 636
Other Expenditure		45	0	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	9 399	7 750	9 061	32 899	33 461	33 461	33 461	35 648	37 394	39 152
Inventory Consumed											
Inventory Consumed - Water		44 280	42 270	31 927	40 390	40 390	40 390	40 390	44 429	46 606	48 797
Inventory Consumed - Other		7 044	6 791	7 917	17 809	19 242	19 242	19 242	21 167	22 204	23 247
Total Inventory Consumed & Other Material		51 325	49 061	39 844	58 200	59 633	59 633	59 633	65 596	68 810	72 044

Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	Vote 2 - MUNICIPAL MANAGER (11: IE)	Vote 3 - CORPORATE SERVICES (13: IE)	Vote 4 - FINANCIAL SERVICES (15: IE)	Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	Vote 7 - INFRASTRUCTURE, ENG AND TECHNICAL (18: IE)	Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)	Vote 9 - MUNICIPAL MANAGER (21: CS)	Vote 10 - CORPORATE SERVICES (23: CS)	Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)	Vote 12 - INFRASTRUCTURE, ENG AND TECHNICAL (28: CS)	Vote 13 - 0	Vote 14 - 0	0	Total
R thousand	1																
Revenue																	
Exchange Revenue		0	0	0	57427711	0	0	0	0	0	0	0	0	0	0	0	
Service charges - Electricity		-	-	-	-	-	-	149 047	-	-	-	-	-	-	-	-	149 047
Service charges - Water		-	-	-	-	-	-	57 176	-	-	-	-	-	-	-	-	57 176
Service charges - Waste Water Management		-	-	-	-	-	-	22 428	-	-	-	-	-	-	-	-	22 428
Service charges - Waste Management		-	-	-	-	26 640	-	-	-	-	-	-	-	-	-	-	26 640
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	2 875	-	365	-	-	-	-	-	-	-	-	-	-	3 240
Interest		-	-	-	2 085	-	-	-	-	-	-	-	-	-	-	-	2 085
Interest earned from Receivables		-	-	-	19 529	-	-	-	-	-	-	-	-	-	-	-	19 529
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	105	-	2	265	203	-	-	-	-	-	-	-	-	575
Rent on Land		-	-	-	-	193	1 394	-	-	-	-	-	-	-	-	-	1 586
Rental from Fixed Assets		-	-	-	-	-	400	-	-	-	-	-	-	-	-	-	400
Licence and permits		318	388	93	144	1 370	9	4	-	-	-	-	-	-	-	-	2 326
Operational Revenue		-	1 103	-	66 511	1 565	-	-	-	-	-	-	-	-	-	-	69 179
Non-Exchange Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	106	88	197	158	30	1 078	-	-	-	-	-	-	-	-	1 657
Transfer and subsidies - Operational		6 759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 759
Interest		-	-	-	-	5 412	-	16 573	-	-	-	-	-	-	-	-	21 986
Fuel Levy		-	-	3 818	263	36 237	-	41 346	-	-	-	-	-	-	-	-	81 663
Operational Revenue		-	-	-	2 703	-	-	-	-	-	-	-	-	-	-	-	2 703
Gains on disposal of Assets		-	-	-	-	-	-	138 000	-	-	-	-	-	-	-	-	138 000
Other Gains		-	44	1 294	-	811	8	63 439	-	-	-	-	-	-	-	-	65 596
Discontinued Operations		379	1 292	3 086	4 786	2 721	1 366	28 839	-	-	-	-	-	-	-	-	42 470
Total Revenue (excluding capital transfers and contributions)		2225415	1040553	14968793	9820574	3378588	344246	10202024	0	0	0	0	0	0	0	0	715 044
Expenditure																	
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	36 599	-	-	-	-	-	-	-	-	36 599
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	36 599	-	-	-	-	-	-	-	-	36 599
Surplus/(Deficit)		-	-	-	-	-	-	(36 599)	-	-	-	-	-	-	-	-	678 445
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	(36 599)	-	-	-	-	-	-	-	-	678 445

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such

NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		64 637	78 001	88 028	79 693	90 085	90 085	90 085	82 702	76 730	70 478
Water		58 390	67 871	84 313	77 159	98 601	98 601	98 601	94 146	104 461	115 261
Waste		32 223	37 077	42 219	34 441	39 582	39 582	39 582	36 806	31 129	25 184
Waste Water		15 757	18 296	20 857	15 208	17 776	17 776	17 776	15 445	9 767	3 823
Other trade receivables from exchange transactions		13 263	15 809	18 408	15 875	18 476	18 476	18 476	18 475	18 518	18 563
Gross: Trade and other receivables from exchange transactions		184 271	217 054	253 825	222 375	264 520	264 520	264 520	247 574	240 605	233 308
Less: Impairment for debt		(154 331)	(177 689)	(181 867)	(177 667)	(181 839)	(181 839)	(181 839)	(181 839)	(181 839)	(181 839)
Impairment for Electricity		(54 427)	(60 075)	(75 260)	(60 075)	(75 260)	(75 260)	(75 260)	(75 260)	(75 260)	(75 260)
Impairment for Water		(48 395)	(57 330)	(57 134)	(57 330)	(57 134)	(57 134)	(57 134)	(57 134)	(57 134)	(57 134)
Impairment for Waste		(28 456)	(33 390)	(19 729)	(33 390)	(19 729)	(19 729)	(19 729)	(19 729)	(19 729)	(19 729)
Impairment for Waste Water		(12 361)	(14 881)	(20 250)	(14 881)	(20 250)	(20 250)	(20 250)	(20 250)	(20 250)	(20 250)
Impairment for other trade receivables from exchange transactions		(10 691)	(12 014)	(9 494)	(11 992)	(9 466)	(9 466)	(9 466)	(9 466)	(9 466)	(9 466)
Total net Trade and other receivables from Exchange Transactions		29 941	39 364	71 958	44 708	82 682	82 682	82 682	65 735	58 766	51 470
<u>Receivables from non-exchange transactions</u>											
Property rates		-	-	195	-	-	-	-	68 545	72 936	77 535
Less: Impairment of Property rates		-	-	-	-	-	-	-	(37 077)	(37 077)	(37 077)
Net Property rates		-	-	195	-	-	-	-	31 468	35 860	40 458
Other receivables from non-exchange transactions		68	160	399	(229)	(229)	(229)	(229)	(856)	(856)	(856)
Impairment for other receivables from non-exchange transactions		2 474	654	613	613	685	685	685	685	685	685
Net other receivables from non-exchange transactions		2 542	814	1 012	384	457	457	457	(170)	(170)	(170)
Total net Receivables from non-exchange transactions		2 542	814	1 207	384	457	457	457	31 297	35 689	40 288

Inventory										
Water										
Opening Balance	246	235	235	235	315	315	315	315	(8 105)	(16 939)
System Input Volume	31	-	81	-	-	-	-	44 429	46 606	48 797
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Purchases	31	-	81	-	-	-	-	44 429	46 606	48 797
Natural Sources	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	(44 429)	(46 606)	(48 797)
Billed Authorised Consumption	-	-	-	-	-	-	-	(44 429)	(46 606)	(48 797)
Billed Metered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption	-	-	-	-	-	-	-	(44 429)	(46 606)	(48 797)
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	(44 429)	(46 606)	(48 797)
UnBilled Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Water Losses	-	-	-	-	-	-	-	(8 421)	(8 833)	(9 248)
Apparent losses	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Real losses	-	-	-	-	-	-	-	(8 421)	(8 833)	(9 248)
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	(8 421)	(8 833)	(9 248)
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Non-revenue Water	-	-	-	-	-	-	-	(8 421)	(8 833)	(9 248)
Closing Balance Water	276	235	315	235	315	315	315	(8 105)	(16 939)	(26 187)

Consumables										
Standard Rated										
Opening Balance	647	689	819	819	1 759	1 759	1 759	1 759	1 759	1 759
Acquisitions	-	-	1	-	-	-	-	-	-	-
Issues	42	130	938	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated	689	819	1 759	819	1 759	1 759	1 759	1 759	1 759	1 759
Zero Rated										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Finished Goods										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
Materials and Supplies										
Opening Balance	74	134	155	155	192	192	192	192	192	192
Acquisitions	-	-	1	-	-	-	-	-	-	-
Issues	59	21	36	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies	134	155	192	155	192	192	192	192	192	192
Work-in-progress										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress	-	-	-	-	-	-	-	-	-	-
Housing Stock										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
Land										
Opening Balance	(3 962)	(3 890)	273	(3 890)	273	273	273	273	311	311
Acquisitions	245	38	38	38	38	38	38	38	-	-
Sales	(28)	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land	(3 745)	(3 852)	311	(3 852)	311	311	311	311	311	311
Closing Balance - Inventory & Consumables	(2 646)	(2 644)	2 577	(2 644)	2 577	2 577	2 577	(5 844)	(14 677)	(23 925)
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	1 480 255	1 558 222	1 568 557	1 658 992	1 615 310	1 615 310	1 615 310	1 624 398	1 644 859	1 664 806
Leases recognised as PPE	12 666	12 137	1 377	37 137	26 377	26 377	26 377	1 377	1 377	1 377
Less: Accumulated depreciation	721 173	750 841	866 677	848 012	944 394	944 394	944 394	948 282	1 033 947	1 123 639
Total Property, plant and equipment (PPE)	771 747	819 517	703 257	848 117	697 293	697 293	697 293	677 492	612 288	542 544
LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)	-	-	(374)	-	-	-	-	-	-	-
Current portion of long-term liabilities	3 502	2 878	(374)	3 433	466	466	466	466	466	466
Total Current liabilities - Financial liabilities	3 502	2 878	(374)	3 433	466	466	466	466	466	466
Trade and other payables from exchange transactions										
Trade and other payables from exchange transactions	346 082	374 908	414 490	374 908	414 490	414 490	414 490	414 490	414 490	414 490
Other trade payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants	24 150	25 740	18 701	25 740	18 701	18 701	18 701	18 701	18 701	18 701
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-	-
VAT	733	(6 355)	491	(6 355)	491	491	491	491	491	491
Total Trade and other payables from exchange transactions	370 965	394 293	433 682	394 293	433 682	433 682	433 682	433 682	433 682	433 682
Non current liabilities - Financial liabilities										
Borrowing	-	-	(1 835)	-	-	-	-	861	861	861
Other financial liabilities	-	-	3 380	20 783	704	704	704	(157)	(157)	(157)
Total Non current liabilities - Financial liabilities	-	-	1 545	20 783	704	704	704	704	704	704
Provisions										
Retirement benefits	22 378	19 107	23 009	19 107	23 009	23 009	23 009	23 009	23 009	23 009
Refuse landfill site rehabilitation	123 327	123 093	138 478	123 093	138 478	138 478	138 478	138 478	138 478	138 478
Other	687	(487)	222	-	-	-	-	-	-	-
Total Provisions	146 391	141 713	161 709	142 200	161 487	161 487	161 487	161 487	161 487	161 487
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	480 898	633 538	554 158	557 047	369 113	369 113	369 113	369 113	313 227	238 640
GRAP adjustments	-	-	-	-	-	-	-	-	-	-
Restated balance	480 898	633 538	554 158	557 047	369 113	369 113	369 113	369 113	313 227	238 640
Surplus/(Deficit)	(106 720)	(82 984)	(74 510)	(9 592)	(33 585)	(33 585)	12 828	(55 886)	(74 587)	(77 448)
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments	258 844	2 069	(109 821)	(13 910)	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	633 022	552 622	369 827	533 545	335 528	335 528	381 941	313 227	238 640	161 191
Reserves										
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	189	230	189	230	230	230	230	230	230
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Total Reserves	-	189	230	189	230	230	230	230	230	230
TOTAL COMMUNITY WEALTH/EQUITY	633 022	552 811	370 057	533 734	335 758	335 758	382 171	313 457	238 870	161 422

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such

MBRR Table SA9 – Social, economic, and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2019	2020	2021	2022	2023	2023/24 Medium Term Revenue & Expenditure Framework				
			Census	Survey	Census	2019/20	2020/21	2021/22	Current Year 2022/23	Original Budget	Outcome	Outcome
Demographics												
Population	0		-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Unemployment	0		-	-	-	-	-	-	-	-	-	-
Monthly household income (no. of households)												
No income	1, 12		-	-	-	-	-	-	-	-	-	-
R1 - R1 600	0		-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200	0		-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400	0		-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800	0		-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600	0		-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200	0		-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400	0		-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800	0		-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600	0		-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200	0		-	-	-	-	-	-	-	-	-	-
> R819 200	0		-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	2		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household demographics (000)												
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
Housing statistics												
0	3		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
Total number of households	4		-	-	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-	-
0	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation outlook (CPI)	6					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates												
Property tax/service charges	7					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rent of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Municipal entity services		Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Household service targets (000)												
Water:												
	Piped water inside dwelling		--	--	--	--	--	--	--	--	--	--
	Piped water inside yard (but not in dwelling)	8	--	--	--	--	--	--	--	--	--	--
	Using public tap (at least min service level)	10	--	--	--	--	--	--	--	--	--	--
	Other water supply (at least min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Using public tap (< min service level)	9	--	--	--	--	--	--	--	--	--	--
	Other water supply (< min service level)	10	--	--	--	--	--	--	--	--	--	--
	No water supply		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:												
	Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--	--
	Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--	--
	Chemical toilet		--	--	--	--	--	--	--	--	--	--
	Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--	--
	Other toilet provisions (> min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Bucket toilet		--	--	--	--	--	--	--	--	--	--
	Other toilet provisions (< min service level)		--	--	--	--	--	--	--	--	--	--
	No toilet provision		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Energy:												
	Electricity (at least min service level)		--	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Electricity (< min service level)		--	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min service level)		--	--	--	--	--	--	--	--	--	--
	Other energy sources		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Refuse:												
	Removed at least once a week		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week		--	--	--	--	--	--	--	--	--	--
	Using communal refuse dump		--	--	--	--	--	--	--	--	--	--
	Using own refuse dump		--	--	--	--	--	--	--	--	--	--
	Other rubbish disposal		--	--	--	--	--	--	--	--	--	--
	No rubbish disposal		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'		Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Household service targets (000)												
Water:												
	Piped water inside dwelling		--	--	--	--	--	--	--	--	--	--
	Piped water inside yard (but not in dwelling)	8	--	--	--	--	--	--	--	--	--	--
	Using public tap (at least min service level)	10	--	--	--	--	--	--	--	--	--	--
	Other water supply (at least min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Using public tap (< min service level)	9	--	--	--	--	--	--	--	--	--	--
	Other water supply (< min service level)	10	--	--	--	--	--	--	--	--	--	--
	No water supply		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:												
	Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--	--
	Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--	--
	Chemical toilet		--	--	--	--	--	--	--	--	--	--
	Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--	--
	Other toilet provisions (> min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Bucket toilet		--	--	--	--	--	--	--	--	--	--
	Other toilet provisions (< min service level)		--	--	--	--	--	--	--	--	--	--
	No toilet provision		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Energy:												
	Electricity (at least min service level)		--	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min service level)		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Electricity (< min service level)		--	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min service level)		--	--	--	--	--	--	--	--	--	--
	Other energy sources		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Refuse:												
	Removed at least once a week		--	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week		--	--	--	--	--	--	--	--	--	--
	Using communal refuse dump		--	--	--	--	--	--	--	--	--	--
	Using own refuse dump		--	--	--	--	--	--	--	--	--	--
	Other rubbish disposal		--	--	--	--	--	--	--	--	--	--
	No rubbish disposal		--	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--	--
	Total number of households		--	--	--	--	--	--	--	--	--	--
Detail of Free Basic Services (FBS) provided		Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Electricity												
	Location of households for each type of FBS											
0	Formal settlements - (50 kWh per indigent household per month Rands)		1 004 778	915 116	1 321 947	8 879 779	8 879 779	8 879 779	10 220 626	10 535 858	10 535 858	
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements targeted for upgrading (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Living in informal backyard rental agreement (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Other (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
	Total cost of FBS - Electricity for informal settlements		--	--	--	--	--	--	--	--	--	--
Water												
	Location of households for each type of FBS											
0	Formal settlements - (6 kilolitre per indigent household per month Rands)		5 738 000	6 639 543	7 166 517	12 159 503	12 159 503	12 159 503	13 983 428	14 668 616	15 358 041	
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements targeted for upgrading (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Living in informal backyard rental agreement (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Other (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
	Total cost of FBS - Water for informal settlements		--	--	--	--	--	--	--	--	--	--
Sanitation												
	Location of households for each type of FBS											
0	Formal settlements - (free sanitation service to indigent households)		5 331 107	6 109 137	6 808 124	11 212 027	11 212 026	11 212 026	11 884 748	12 467 101	13 053 055	
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Informal settlements targeted for upgrading (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Living in informal backyard rental agreement (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
0	Other (Rands)		--	--	--	--	--	--	--	--	--	--
0	Number of HH receiving this type of FBS		--	--	--	--	--	--	--	--	--	--
	Total cost of FBS - Sanitation for informal settlements		--	--	--	--	--	--	--	--	--	--
Refuse Removal												
	Location of households for each type of FBS											
0	Formal settlements - (removed once a week to indigent households)		7 352									

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such

MBRR SA32 – List of external mechanisms

NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

Please note figures illustrated on several A1 Sheets and especially SA supporting sheets are not correct, the municipality did not manually correct these sheets and will notify Treasury as such

Municipal manager's quality certificate

I,.....The municipal Manager of Nama Khoi, hereby certifies that the Draft budget and supporting documentation have been prepared by the Municipal Finance Management Act and the regulations made under the Act and that the Draft budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name:

Municipal manager of Nama Khoi (NC062)

Signature:

Date: